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Small Business COVID-19 Support Grant - Guidelines

1. About the program

To ease the pressure on thousands of small businesses that have been affected by the COVID-19 pandemic, the NSW Government has announced a COVID-19 Small Business Support Grant as part of the NSW Government Small Business Support Fund.

This assistance supports the ongoing operations of small businesses highly impacted from COVID-19 pandemic following the NSW Public Health Order of 31 March 2020.

Applications will be open until 1 June 2020.

Service NSW and Treasury NSW will implement the Grant on behalf of the NSW Government.

Applicants will be subject to audit by the NSW Government or its representatives.

2. Available funding

2.1 The grant amount is up to \$10,000.

3. Eligibility criteria

3.1 Small business owners and non-profit organisations are eligible for a grant of up to \$10,000 if they:

- have between 1-19 employees and an annual turnover of more than \$75,000;
- have total Australian wages below the NSW Government 2019-20 payroll tax threshold of \$900,000;

- have an Australian Business Number as at 1 March 2020, are based in NSW and employ staff as at 1 March 2020;
- are highly impacted by the NSW Government *Covid-19 Restrictions on Gathering and Movement) Order 2020* issued on 30 March 2020, defined as a decline in turnover of 75 per cent compared to the equivalent period (of at least two weeks) in 2019; and
- have unavoidable business costs not otherwise the subject of other NSW and Commonwealth Government financial assistance measures.

3.2 While non-employing businesses are not eligible for funding through this program, they may seek support through the Commonwealth Government's Job Seeker Payment Program.

4. How funding may be used

4.1 Grants are provided to support eligible businesses that have been impacted by the shutdown restrictions enacted by Government, due to COVID-19. Grant funds could be used, for example, on:

- meeting business costs, including utilities, salaries, rent
- seeking financial, legal or other advice to support business continuity planning
- developing the business through marketing and communications activities
- other supporting activities related to the operation of the business.

4.2 This grant must only be spent on unavoidable business expenses for which no other government support is available. For example, this grant cannot be used to pay wages for staff eligible for JobKeeper.

5. Evidence in support of eligibility

5.1 Applicants are required to:

- certify to the administering agency that they meet the Eligibility criteria
- provide a Business Activity Statement (BAS) to demonstrate that the business has an annual turnover of \$75,000
- lodge supporting documents as may be required to demonstrate that they meet the eligibility criteria.

5.2 For small businesses that are not on the list of highly impacted industries, a letter from an accountant confirming the decline in turnover will be required. The accountant's letter must confirm the small business:

- has an annual turnover above \$75,000
- sits below the NSW Government 2019-20 payroll tax threshold of \$900,000

- had a decline in turnover of 75% or more by advising:
 - the turnover for a 2-week period since 30 March 2020
 - the turnover for the equivalent period in 2019 or a comparable period in 2019/2020 when the equivalent period is not an accurate representation of your usual or average turnover.

5.3 Where a small business or non-profit organisation was not in operation a year earlier, or where their turnover a year earlier was not representative of their usual or average turnover, the administering agency will have discretion to consider additional information that the small business or non-profit organisation can provide to establish that they have been significantly affected by the impacts of the COVID-19.

Where a small business does not submit a BAS to the Australian Tax Office, the small business should contact Service NSW to discuss further. In these cases, an income tax declaration may be accepted as evidence of an annual turnover of \$75,000.

6. NSW Government COVID- Response – Impacts on Business

6.1 The [Public Health \(COVID-19 Restrictions on Gathering and Movement\) Order 2020](#) , effective 31 March 2020 deals with the public health risk of COVID-19 and its possible consequences. It sets out businesses, places and services that have either been required to close, operate with restrictions, or permitted to remain open.

6.2 The Order applies to all NSW Government citizens with provisions made to limit movement, only allow gatherings of 2 or more people, set out requirements for owners and occupiers or premises, and identify 'reasonable excuses' and 'essential gatherings'.

6.3 The list of highly impacted industries at **Attachment A** expands on the Public Health Order industry listings in recognition that industries permitted to remain open may also experience significant business disruption due to the broader public restrictions that limit where people can gather in numbers and/or come into close contact.

6.4 Small businesses not included in **Attachment A** can still apply for assistance and will be required to show evidence of a decline in turnover of 75 per cent compared to the equivalent period (of at least two weeks) in 2019.

7. Terms and Conditions

7.1 Applicants are able to apply for assistance under the scheme where they are a small business owner.

7.2 Applicants will be required to provide supporting documentation at the time of application.

7.3 Applicants must retain for five years all tax invoices, official receipts, bank statements, quotations or other similar records that show grant monies have been used for unavoidable business costs and comply with these Guidelines.

7.4 Applicants must consent to the administering agency conducting an audit of documentation used to support an application to verify information provided.

7.5 If information in the application is found to be untrue or misleading, the matter may be referred to NSW Police and criminal penalties may apply.

8. Definitions

Administering Agency means the responsible agency/department/body for assessing and/or administering the grant package including any applications.

Full-time employment means an individual who ordinarily works for at least 35 hours each week for the small business.

Employee means an individual employed by the business and included in the payroll

Highly impacted means the list in Attachment A and other industries assessed by the administering agency as meeting the eligibility criteria.

Non-employing business means a business owner who does not have employees.

Non-profit organisation means an incorporated charity or non-profit entity which is registered with the Australian Charities and Not-for-profits Commission (ACNC) or an equivalent NSW regulatory body.

Public company means a *public company* within the meaning of the Corporations Act 2001.

Small Business is a business that:

1. holds an Australian Business Number (ABN)
2. is not a *public company*, charitable business (charitable business means a business that does not operate to make a profit) or body corporate under the Body Corporate and Community Management Act 1997
3. employs more than 1 and less than 20 *full time employees*. That is, the sum total of all standard hours worked by all employees (whether full-time or part-time) is less than the number of standard hours which would be worked by 20 full-time employees, as defined by the Australian Bureau of Statistics.

Small business owner is a sole trader, partnership, private company or trust that carries on a small business.

Unavoidable expenses are costs that will not be eliminated if a small business is closed. For example, utility expenses, Council rates, insurance payments or wages for employees not eligible for the Commonwealth

JobKeeper Payment Program.

Turnover is the total ordinary income derived in the ordinary course of running a small business typically measured on an annual basis.

Attachment A: List of highly impacted industries

Industry	Industry categories
Accommodation and Food Services	<ul style="list-style-type: none"> • Clubs (Hospitality) • Accommodation • Pubs, Taverns and Bars • Cafés and Restaurants • Catering Services
Administrative and Support Services	<ul style="list-style-type: none"> • Travel Agency and Tour Arrangement Services
Arts and Recreation Services	<ul style="list-style-type: none"> • Museum Operation • Zoological and Botanical Gardens Operation • Casino Operation • Other Gambling Activities • Other Horse and Dog Racing Activities • Performing Arts Operation • Performing Arts Venue Operation • Amusement and Other Recreational Activities n.e.c. • Amusement Parks and Centres Operation • Health and Fitness Centres and Gymnasias Operation • Horse and Dog Racing Administration and Track Operation • Nature Reserves and Conservation Parks Operation

	<ul style="list-style-type: none">• Sports and Physical Recreation Administrative Service• Sports and Physical Recreation Clubs and Sports Professionals• Sports and Physical Recreation Instruction• Sports and Physical Recreation Venues, Grounds and Facilities Operation
Information Media and Telecommunications	<ul style="list-style-type: none">• Libraries and Archives• Motion Picture Exhibition
Other Services	<ul style="list-style-type: none">• Brothel Keeping and Prostitution Services• Hairdressing and Beauty Services• Laundry and Dry-Cleaning Services• Other Personal Services n.e.c.
Retail (excluding food retailing)	<ul style="list-style-type: none">• Car Retailing• Motor Cycle Retailing• Trailer and Other Motor Vehicle Retailing• Motor Vehicle Parts Retailing• Tyre Retailing• Furniture Retailing• Floor Coverings Retailing• Houseware Retailing• Manchester and Other Textile Goods Retailing• Electrical, Electronic and Gas Appliance Retailing• Computer and Computer Peripheral Retailing• Other Electrical and Electronic Goods Retailing• Hardware and Building Supplies Retailing• Garden Supplies Retailing• Sport and Camping Equipment Retailing

	<ul style="list-style-type: none">• Entertainment Media Retailing• Toy and Game Retailing• Newspaper and Book Retailing• Marine Equipment Retailing• Clothing Retailing• Footwear Retailing• Watch and Jewellery Retailing• Other Personal Accessory Retailing• Department Stores• Pharmaceutical, Cosmetic and Toiletry Goods Retailing• Stationery Goods Retailing• Antique and Used Goods Retailing• Flower Retailing• Other Store-Based Retailing n.e.c.• Non-Store Retailing• Retail Commission-Based Buying and/or Selling
Transport	<ul style="list-style-type: none">• Taxi and Other Road Transport• Air and Space Transport
Rental, Hiring and Real Estate	<ul style="list-style-type: none">• Real Estate Services
Education and Training	<ul style="list-style-type: none">• Preschool Education• Primary Education• Secondary Education• Combined Primary and Secondary Education• Special School Education• Technical and Vocational Education and Training• Higher Education• Sports and Physical Recreation Instruction

- Arts Education
- Adult, Community and Other Education n.e.c.
- Educational Support Services

Wholesale trade

- Textile Product Wholesaling
- Clothing and Footwear Wholesaling
- Pharmaceutical and Toiletry Goods Wholesaling
- Furniture and Floor Covering Wholesaling
- Jewellery and Watch Wholesaling
- Kitchen and Diningware Wholesaling
- Toy and Sporting Goods Wholesaling
- Book and Magazine Wholesaling
- Paper Product Wholesaling
- Other Goods Wholesaling n.e.c.
- Commission-Based Wholesaling

Note: Small businesses not listed in this **Attachment A** can still apply for assistance and will be required to show evidence of a decline in turnover of 75 per cent compared to the equivalent period (of at least two weeks) in 2019.