



Western Australian Tourism and Travel Agent Support Fund 2021 Guidelines

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ABOUT THE WA TOURISM AND TRAVEL AGENT SUPPORT FUND 2021

The health, safety and wellbeing of Western Australians is our number one priority as we continue to face the challenges of the COVID-19 pandemic. The Western Australian Government recognises the importance of tourism to the State's economy. The current environment has been particularly challenging to this industry sector which has been impacted by lockdowns and restrictions across Australia.

The Australian Government and Western Australian Government acknowledge that some sectors of the tourism industry have experienced significant reduction in income and they have co-funded the **\$16.8 million, Western Australian Tourism and Travel Agent Support Fund 2021**. Payments of between \$2,000 and \$10,000 will be provided through this Program to eligible businesses, delivered through Tourism Western Australia (Tourism WA).

This Program will remain open for applications until 3:00pm, Thursday 30 September 2021.

1. ELIGIBILITY FOR THE WA TOURISM AND TRAVEL AGENT SUPPORT FUND 2021

NOTE: Recipients of this Support Fund Program may be subject to audit.

1.1. Western Australian Tourism Businesses

To be eligible for the Program, Western Australian tourism businesses must comply with all of the criteria A to F (set out below):

- A. A tourism business that operates within at least one of the following categories:**
- Accommodation;
 - Tourism attraction or experience;
 - Tour;
 - Transport (travel and transfer services); or
 - Booking Agents and Visitor Centres
- B. Have a valid and active Australian Business Number (ABN) prior to 15 May 2021;**
- C. As at 22 August 2021, be an active member of the WA tourism industry through any one of the following:**
- A member of a Regional Tourism Organisation (RTO): Australia's North West, Australia's Coral Coast, Destination Perth, Australia's South West or Australia's Golden Outback;
 - A member of the Western Australian Indigenous Tourism Operators Council (WAITOC);
 - A member of or accredited via:
 - the Australian Tourism Accreditation Program / Tourism Council WA;
 - STAR Rating Australia Program;
 - ECO Certification Program / Ecotourism Australia; or
 - Caravan / Holiday Park Accreditation Program / Caravan Industry Association WA.
 - Have worked with Tourism WA in either 2020 or 2021, as part of the agency's marketing activities, or received support through a previous funding program (refer to the Frequently Asked Questions document for further information on applicable activities);
- D. Have business premises located in Western Australia;**
- E. For employing businesses, have an annual turnover* of between \$50,000 and \$10 million, based on either the 2018-19, 2019-20 or 2020-21 financial year;**
- F. Experienced at least a 30 per cent reduction in turnover* by comparing the following two periods:**
- Saturday 15 May to Friday 25 June 2021 (six weeks); and
 - Saturday 10 July to Friday 20 August 2021 (six weeks)
- * Turnover for Period 1 is the sales attributable to the booking/visitation dates of 15 May to 25 June 2021. This does not include any receipts or deposits received for bookings prior to or after 15 May to 25 June 2021. Sales for Period 1 can be nett of any refunds paid or payable attributable to bookings between 15 May to 25 June 2021 and nett of any credits provided for future use by the consumer following the defined period date.*
- Turnover for Period 2 is the sales attributable to the booking/visitation dates of 10 July to 20 August 2021. This does not include any receipts or deposits received for bookings prior to or after 15 May to 25 June 2021. Sales for Period 2 can be nett of any refunds paid or payable attributable to bookings between 10 July to 20 August 2021 and nett of any credits provided for future use by the consumer following the defined period date.*
- Note: Applications may be considered from multiple businesses operating under one ABN, but business owners are required to demonstrate that all businesses are eligible under the Program Guidelines, are actively operating and are separate in nature.

1.2. Western Australian Travel Agents

To be eligible for the Program, Western Australian travel agents must comply with all of the criteria G to K (set out below):

G. Fall within the following description of a "travel agency business":

- A business that primarily provides travel information, reservation and booking services for transport (e.g. planes, ships and rental cars); accommodation (e.g. hotels, motels and serviced apartments); and tourist attractions (e.g. theme and amusement parks and museums) to individuals and business travellers.

H. Be located, owned and operated in Western Australia;

I. Have a valid and active Australian Business Number (ABN) prior to 15 May 2021;

J. Offer domestic or New Zealand travel product to travellers;

K. Demonstrate at least a 30 per cent reduction in turnover* by comparing the following two periods:

- Saturday 15 May to Friday 25 June 2021 (six weeks); and
- Saturday 10 July to Friday 20 August 2021 (six weeks).

**Turnover for Period 1 is earned commission and margin revenue attributable to consumer bookings with travel dates between 15 May to 25 June 2021. This does not include any earned commission and margin revenue received for consumer bookings outside of travel dates 15 May to 25 June 2021. Earned commission and margin revenue for Period 1 can be nett of any refunded commissions and/or margin revenue attributable to consumer travel dates between 15 May to 25 June 2021 and nett of any credits provided for future use by the consumer following the defined period date.*

Turnover for Period 2 is earned commission and margin revenue attributable to consumer bookings with travel dates between 10 July to 20 August 2021. This does not include any earned commission and margin revenue received for consumer bookings outside of travel dates 10 July to 20 August 2021. Earned commission and margin revenue for Period 2 can be nett of any refunded commissions and/or margin revenue attributable to consumer travel dates between 10 July to 20 August 2021 and nett of any credits provided for future use by the consumer following the defined period date.

2. INELIGIBLE BUSINESSES

Businesses that are **not** eligible for this support include:

- A. Those that do not meet the above eligibility criteria;
- B. Privately owned residences used for short-stay accommodation (such as holiday homes, apartments etc.) including investment entities (such as unit trusts and superannuation funds) and residential and commercial property investments/rentals;
- C. Businesses that are not the main source of taxable income for an owner-operator;
- D. Government owned and operated attractions and accommodation;
- E. Local Governments; Member Associations (those not undertaking travel bookings); Event Management Companies; Events; Consultants and Advisors; Publications and Promotions agents; Retail Precincts; or
- F. Any business or sole trader that is trading insolvently, under external administration or bankrupt.

3. SUPPORT FUND PAYMENTS

Support Fund payments of between \$2,000 and \$10,000 will be provided to eligible applicants as follows:

- 1. **\$2,000** for sole traders, or businesses that do not employ staff, with no minimum or maximum annual turnover*;
- 2. **\$2,000** for employing businesses with an annual turnover* of more than \$50,000 and up to \$100,000;
- 3. **\$5,000** for employing businesses with an annual turnover* of more than \$100,001 and up to \$1 million; or
- 4. **\$10,000** for employing businesses with an annual turnover* of more than \$1,000,001 and up to \$10 million.

Support Fund payments are not subject to GST (see Section 9).

**Annual Turnover*

For Tourism Businesses – total sales, exclusive of GST, for one financial year of your choice (2018-19, 2019-20 or 2020-21). You will be required to attach a copy of the financial statement (audited if available) for the financial year selected to show the turnover amount.

For Travel Agents – total earned commissions and margin revenue, exclusive of GST, for one financial year of your choice (2018-19, 2019-20 or 2020-21). You will be required to attach a copy of the financial statement (audited if available) for the financial year selected to show the turnover amount.

Eligible applicants will receive the payment direct to their nominated business bank account.

4. HOW TO APPLY

Applicants should read these Program Guidelines in full to ascertain their eligibility. Only applications with fully completed mandatory requirements will be considered for Support Fund payments.

The following information will be required to complete the application form for the WA Tourism and Travel Agent Support Fund 2021:

Mandatory requirements:

1. Full contact details of the business, including legal entity name and business trading name.
2. A valid and active ABN prior to 15 May 2021.
3. Details of your nominated business bank account, including a copy of a business bank statement (or other proof from your bank) showing your bank account name, bank BSB and account number.

4. Tourism business:

- Confirmation that the business operates under the following eligible categories: accommodation, tour, transport, tourism attraction/tourism experience, booking agent or visitor centre.
- Industry association membership and/or accreditation details or confirmation that

the business has worked with Tourism WA in either 2020 or 2021, as part of the agency's marketing activities or received support through a previous funding program as detailed at section 1.1 C.

OR

Travel agent:

- Confirmation that the business is a travel agent, as defined at section 1.2 offering domestic or New Zealand travel product to travellers.
5. Copy of the business financial statement (audited if available) for one of the financial years 2018-19, 2019-20 or 2020-21, showing annual turnover (exclusive of GST). The financial statement provided will be used to determine the level of payment for eligible applicants as detailed in section 3.
 6. Statutory Declaration that the business has experienced a 30% reduction in turnover in the later period compared to the earlier:
 - a. Saturday 15 May to Friday 25 June 2021 (six weeks); and
 - b. Saturday 10 July to Friday 20 August 2021 (six weeks).

NOTE: Recipients of this Support Fund Program may be subject to audit.

HOW TO APPLY CONTINUED...

Applicants need to complete and lodge an application online via Tourism WA's corporate website, tourism.wa.gov.au.

Tourism WA uses an online grants management system called SmartyGrants. This system is easy to use and accessible via mobile phones, tablets, laptops and personal computers. The online platform will accept applications at any time for the duration of the Support Fund Program. The system also allows Tourism WA to send you notifications throughout the application process. If you do not have internet access, please contact Tourism WA (refer to section 8) to discuss alternate lodgement options.

To complete and lodge an application, **follow the steps below:**

- Step 1** Go to the Industry Support page on Tourism WA's corporate website.
- Step 2** Take the following pathway:
Industry support and events > [Resources for businesses and operators](#) > Coronavirus information > WA Tourism Funding Programs
- Step 3** Click on the 'Apply here' link.
- Step 4** Complete the registration process. You will receive an email confirming your registration and your reference number (TTA#).
- Step 5** Complete the online application form.
- Step 6** Once your application form has been completed, click 'submit'.
- Step 7** You will receive an automated email acknowledging that your application has been received. Without this acknowledgement, your application has not been submitted.

5. HARDSHIP

For Western Australian tourism businesses that are unable to satisfy Item 1.1 eligibility criteria F and Western Australian travel agents unable to satisfy Item 1.2 eligibility criteria K in relation to turnover reduction during the specified period, but have been severely challenged by hardship, those businesses and travel agents are encouraged to complete the *Hardship Impact Pathway* section in the application form to provide Tourism WA with additional insights.

Applicants will be asked to provide information or comments on the impacts to turnover due to lockdowns and restrictions across Australia and New Zealand. This information may assist with informing future financial assistance programs.

6. TIMEFRAMES

Tourism WA anticipates that there will be a high volume of applications and will endeavour to process eligible Support Fund payments as quickly as possible.

Applications for the WA Tourism and Travel Agent Support Fund 2021 open at 10:00am, Monday 6 September 2021 and close at 3:00pm, Thursday 30 September 2021. Late or incomplete applications will not be considered. Tourism WA reserves the right to amend this timeframe without notice.

7. SUBMISSION OF APPLICATION(S)

Agreement	By submitting your application(s), you are acknowledging and agree to be bound to the General Terms and Conditions included in these guidelines.
Acknowledgement	You will receive an automated email acknowledging your application.
Assessment	An assessment process will be undertaken by Tourism WA.
Notification	Eligible applicants will receive a remittance advice to the email address nominated in the application and payments will be made directly into the nominated bank account. Ineligible applicants will be notified in writing.

8. CONTACT

All enquiries regarding the WA Tourism and Travel Agent Support Fund Program 2021 can be directed to:

tourismfund@westernaustralia.com

9. GENERAL TAX INFORMATION

This section provides a general overview of the income tax and GST considerations of the Program for applicants. This overview is general in nature and does not attempt to be a complete analysis of the taxation consequences that may arise for a particular applicant. Applicants are strongly advised to consult with a qualified tax agent/advisor to get advice in light of their particular circumstances and outcomes.

Income tax

Subject to an applicant's specific circumstances, the receipt of funding from this Program may be treated as assessable income. We strongly recommend that potential applicants seek independent advice about the possible income tax implications from a qualified tax agent/advisor, or the Australian Taxation Office, prior to submitting an application.

GST

Tourism WA regards the funding to be provided under the Program as not subject to GST as applicants will not be making any supply to Tourism WA in consideration for the funding. Payments will not be grossed up for GST.

Tax invoices and recipient created tax invoices

Tourism WA will issue a payment remittance advice to eligible applicants to evidence the payment of the funding to the applicant's nominated business bank account.

Applicants are requested not to issue a tax invoice for their payment, and Tourism WA will not issue a recipient created tax invoice for the payment, as no GST will apply.

ABN

The Western Australian Tourism Commission (trading as Tourism WA) is registered for GST and has been issued with an ABN: 95 468 665 668.

GENERAL TERMS AND CONDITIONS

1. Cancellation and Variation

Tourism WA reserves the right, at any time and from time to time, to (in whole or in part) cancel, vary, supplement, supersede or replace the WA Tourism and Travel Agent Support Fund 2021 Program ('the Program').

If Tourism WA cancels, varies, supplements, supersedes or replaces the Program, then:

- a) Tourism WA will advise each applicant that the Program has been cancelled, varied, supplemented, superseded or replaced; and
- b) The applicant shall not have any recourse against Tourism WA whatsoever including claims for any costs or expenses incurred by the applicant in applying for funding through this Program.

2. Tourism WA's Rights

Tourism WA is under no obligation to accept any application and may reject any application at Tourism WA's absolute discretion, including:

- a) If an application fails to comply with the requirements of the Program;
- b) If an application is incomplete or contains information or representations that are false or misleading;
- c) If Tourism WA decides to cancel the Program, or exercise any other right referred to in clause 1 above, due to changes of policy or for commercial reasons.

After an application is received, Tourism WA may:

- a) Request additional information from the applicant in relation to the content of its application form for the sole purpose of clarifying the application. The applicant must comply with such a request.

If an eligible applicant has an outstanding financial acquittal related to another grant or funding program including the WA Tourism Business Survival Grant program, Tourism WA may defer the funding payment or provision of the funding payment from the WA Tourism and Travel Agent Support Fund 2021 Program until the applicant has completed and finalised acquittal of the other grant or funding program.

After a funding payment is made to an applicant, Tourism WA may, at its absolute discretion:

- a) Conduct random or specific audits of any or all of the information provided by the applicant;
- b) Request additional information from the applicant if Tourism WA reasonably believes that any of the information provided by the applicant may be incomplete, false or misleading; and
- c) Seek recovery of some or all of the funding paid to the applicant if Tourism WA decides that an applicant no longer satisfies, or never did satisfy, the eligibility criteria for the funding Program. The obligation for an applicant to repay Tourism WA any funding represents a debt due and payable by the applicant to Tourism WA.

Each applicant, in submitting an application, warrants and represents that all information and representations (in whatever form) given to Tourism WA under, as part of or in connection with the Program or the application, is true and correct, complete, and up-to-date, and in no way misleading or deceptive.

Despite anything expressed or implied to the contrary in these General Terms and Conditions, the Program Guidelines, or any other documentation associated with the Program, no applicant shall have or assert any legal (including equitable) rights under, in connection with, on account of, or associated with any of the aforesaid documents or the Program.

3. Submission Process

The applicant must submit their application electronically through the website link <https://tourismwares.smartygrants.com.au>, noting the following conditions:

- a) Receipt of the application will be determined by the date and time shown on the 'in-box' that the application was received;
- b) Lodgement of electronic files may take time and the applicant must make their own assessment of the time required for full transmission of their application;
- c) If the electronic copy of the application contains a computer virus then, notwithstanding any disclaimer made by the applicant in respect of computer viruses, the applicant must pay to Tourism WA all costs incurred by Tourism WA arising from, or in connection with, the computer virus;

- d) Tourism WA will not be responsible or liable (in negligence or howsoever) in any way for any loss, damage or corruption of the electronic copy of the application;
- e) If the electronic copy of the application becomes corrupted, illegible or incomplete as a result of transmission, storage, encryption or decryption, then Tourism WA may request the applicant to provide another copy of the application either electronically or in hard copy or both;
- f) If Tourism WA requests the provision of another copy of the application, then the applicant must:
 - (i) Provide the copy in the form or forms requested within the period specified by Tourism WA; and
 - (ii) Provide a statutory declaration that the copy is a true copy of the application which was electronically submitted by the applicant and that no changes to the application have been made after the initial attempted electronic submission.
- g) Applicants will also be asked if, at the time of submission, they agree to be contacted by the tourism organisations listed in Section 1.1 of the Guidelines. If an applicant selects “yes” (via opt in tick box) when completing the online application their contact details, including their full name, current and valid email address, contact number and business address details will be passed on to those third party organisations for the purposes of being able to contact any applicant to provide further industry support and advice. Applicants may at any time withdraw consent from receiving communications from those third party organisations by contacting Tourism WA in writing.

4. Assessment Process

Applications must be received before the stipulated closing date and time.

An assessment of each application will be undertaken against the criteria identified above (Item 1 Eligibility) to confirm that the information submitted is complete, correct and accurate, prior to any offer of funding.

5. Withdrawal of Application

The applicant may withdraw their application at any time prior to acceptance of its application, by notifying Tourism WA in writing.

6. Disclosure of Applicant Information

The applicant agrees and acknowledges in regard to their application that:

Information is subject to the *Freedom of Information Act 1992 (WA)* and may also be disclosed by Tourism WA, or the State of Western Australia under a court order or upon request by Parliament or any committee of Parliament or if otherwise required by law.

By submitting an application, the applicant releases Tourism WA and the State of Western Australia from all liability (in negligence or howsoever) whatsoever for any loss, injury, damage, liability, costs or expense resulting from the disclosure of the application and information pertaining to the applicant or the application under this clause 6 by Tourism WA or the State of Western Australia.

The applicant agrees and acknowledges that the powers and responsibilities of the Auditor General for the State of Western Australia under the *Financial Management Act 2006* and the *Auditor General Act 2006* are not affected in any way by the application.

Subject to this clause and to the provisions of the *Financial Management Act 2006* and the *Auditor General Act 2006*, Tourism WA will not make public any part of the application or any application information that the applicant expressly and reasonably nominates in their application as confidential. However, Tourism WA may require the applicant to withdraw any claim to confidentiality in respect of any part of the application information as a condition of acceptance of the application.

7. Appealing a Decision

Tourism WA may reconsider a decision if the applicant can demonstrate a proven conflict of interest, error in process or discrimination.

If an applicant has reason to believe that the proper process was not followed in assessment of an application, a request for review may be submitted.

Grounds for appeal are:

1. The persons making the decision had a direct or indirect financial interest in the outcome of the application.
2. The preparation of the application was affected adversely by incorrect advice provided by a staff member of Tourism WA.
3. The persons making the recommendations discriminated against the applicant on irrelevant grounds, such as cultural, religious or linguistic background; race; gender; marital status; sexual orientation; or disability.

All requests for review must be in writing and should be addressed to the Managing Director of Tourism WA. A request for review must be received within 28 days from the date Tourism WA notified an applicant of the decision.

8. No Bribe, Inducement or Offer of Employment

The applicant must not, without the prior written consent of Tourism WA, directly or indirectly approach or communicate with any officer or employee of Tourism WA or the Department of Jobs, Tourism, Science and Innovation having any connection or involvement with the Program, with respect to:

- (a) an offer of employment; or
- (b) availability of employment

with the applicant or any related entity of the applicant.

The applicant must not directly or indirectly offer a bribe, gift or inducement to any officer or employee of Tourism WA or the Department of Jobs, Tourism, Science and Innovation in connection with the Program.

9. Repayment If No Entitlement

If an applicant receives funding under the Program from Tourism WA and it comes to the attention of Tourism WA that the applicant was not entitled, to all or part of that funding, Tourism WA will demand repayment of all or part/s of that funding (as the case may be) that the applicant was not entitled to receive.

The applicant will be required to repay the funding within 14 days of being notified by Tourism WA to do so.

10. General

To the fullest extent permitted by law all implied terms and conditions are excluded from these General Terms and Conditions.

These General Terms and Conditions are governed by the laws of Western Australia.

11. Laws

Each applicant must comply with all requirements and rules of each statute, subsidiary legislation, the common law and equity in respect of their application and the Program.

12. Definitions

In these General Terms and Conditions:

Program or **Fund** means the Western Australian Tourism and Travel Agent Support Fund 2021 and/or WA Tourism and Travel Agent Support Fund 2021, and associated processes, and requirements and benefits described in both the Program Guidelines and these General Terms and Conditions; and

Program Guidelines or **Guidelines** means the document titled "Western Australian Tourism and Travel Agent Support Fund 2021 Guidelines".



**Western Australian Tourism
and Travel Agent Support
Fund 2021 FAQs**

FREQUENTLY ASKED QUESTIONS

What are the identified categories?

The identified tourism categories are:

- **Accommodation** - Accommodation establishments allowing short-term stay. Property styles include; apartment hotels, hotels, motels, resorts, backpacker accommodation, bed and breakfasts, house boats, caravan parks, farm stays, station stays, cabins, chalets, villas, glamping and eco-accommodation.
- **Tourism Attraction or Experience** – A place of interest, offering a distinct visitor experience to the leisure tourist. For the purpose of the WA Tourism and Travel Agent Support Fund 2021, attractions are considered to be amusements and theme parks, galleries, museums, cultural experiences, food or beverage tourism experiences, observatories, planetariums, zoos, sanctuaries, aquariums, wildlife and animal parks.
- **Tour** - Organised excursions usually with a guide and commentary. May vary in duration from less than a day to one day, to extended touring such as; walking, bike, segway, adventure or outdoor tours, coach, 4WD, aerial tours or aerial activities, marine, cruises, sailing, scuba diving or snorkelling tours, marine wildlife interactions, food or beverage tours.
- **Transport (Travel/Transfer and Hire Services)** – Transfer services and transport point to point services. May include - air, coach, ferry, rail, marine charter, small charter vehicle, car, van charter and motor home hire and short-term leisure equipment hire.
- **Booking Agents and Visitors Centres.** Booking agents and visitor centres that process tourism related bookings with the above categories.
- **Travel Agents** – A business that primarily provides travel information, reservation and booking services for transport (e.g. planes, ships and rental cars); accommodation (e.g. hotels, motels and serviced apartments); and tourist attractions (e.g. theme and amusement parks and museums) to individuals and business travellers.

My business falls within an identified tourism category, however, I am not a member of any of the identified tourism industry organisations, nor is my tourism business accredited, nor have I worked with Tourism WA on any marketing or support programs in 2020 or 2021. Can I still apply?

No. This Program is only available to businesses that can demonstrate membership of a Regional Tourism Organisation or the Western Australian Indigenous Tourism Operators Council; or that hold accreditation/membership with one of the four identified accreditation programs; or have actively worked with Tourism WA on marketing or support programs in 2020 or 2021.

I am a tourism business owner and my application complies with eligibility criteria A-E, however, I do not have a 30 per cent reduction in turnover over the specified six week periods, but my business is severely challenged. Can I still apply for this Program?

Given that a key criteria is to have experienced a 30 per cent reduction in business turnover over the period 15 May to 25 June 2021 compared to 10 July to 20 August 2021, your application would not be eligible.

Western Australian tourism businesses that are unable to satisfy the Item 1 Eligibility criteria F and Western Australian Travel Agents unable to satisfy criteria K (both criteria related to a 30 per cent reduction in turnover over a specified period), but have been severely challenged by hardship, are encouraged to complete the *Hardship Impact Pathway* form to provide Tourism WA with additional insights to your particular hardship situation. This information may assist with informing future financial assistance programs.

I have actively worked with Tourism WA during 2020 or 2021 on a range of programs and activities. What programs and activities are eligible for consideration for this fund Program?

The following Tourism WA marketing campaigns and support activities are eligible (but not limited to) for this Program:

- Marketing Campaigns –
 - Perth Hotels Stay, Play and Save (round 1 or 2)
 - Play for Perth (round 1 or 2)
 - Million Reasons to Wander out Yonder
 - East Kimberley Wanderer Pass
 - South West Wander Pass/Melbourne flights
 - WA Trade and Media Famils

- Support Programs –
 - WA Tourism Recovery Fund
 - WA Tourism Business Survival Grant
 - Peel Region Tourism Program/Dwellingup Trails
 - Aboriginal Recovery Program
 - Busselton Airport launch, trade roadshow and training
 - International Wine Tourism Grant – State
 - AHA WA Hospitality and Tourism COVID-19 Hygiene Training

- If there is a program not specified in the list above there will be the option to provide an alternative response in the application form. Please include the year you took part in the program.

I am a sole trader or owner/operator. Am I eligible to apply?

If your tourism business fits the eligibility criteria outlined in the guidelines you are eligible to apply. This includes sole traders.

I run an Airbnb or similar property. Am I eligible to apply?

No. This Program is only available to WA tourism businesses operating as a business entity. It is not available for privately-owned residences rented out for short stay accommodation (e.g. holiday homes, apartments).

Which financial year can I choose to declare my annual turnover on?

You only need to provide a single financial statement (audited if available) from one of the following financial years:

- 2018-19
- 2019-20
- 2020-21

You can select the preferred year, and you may wish to consider the year that demonstrated the highest business turnover.

Turnover Definitions

For calculating which cash-payment tier:

For **Tourism Businesses** – total sales, exclusive of GST, for one financial year of your choice (2018-19, 2019-20 or 2020-21). You will be required to attach a copy of the financial statement (audited if available) for the financial year selected to show the turnover amount.

For **Travel Agents** – total earned commissions and margin revenue, exclusive of GST, for one financial year of your choice (2018-19, 2019-20 or 2020-21). You will be required to attach a copy of the financial statement (audited if available) for the financial year selected to show the turnover amount.

Turnover Definitions Continued...

For calculating the 30 per cent reduction in turnover between Period 1 and Period 2:

Tourism Businesses

Turnover for Period 1 is the sales attributable to the booking/visitation dates of 15 May to 25 June 2021. This does not include any receipts or deposits received for bookings prior to or after 15 May to 25 June 2021. Sales for Period 1 can be nett of any refunds paid or payable attributable to bookings between 15 May to 25 June 2021 and nett of any credits provided for future use by the consumer following the defined period date.

Turnover for Period 2 is the sales attributable to the booking/visitation dates of 10 July to 20 August 2021. This does not include any receipts or deposits received for bookings prior to or after 15 May to 25 June 2021. Sales for Period 2 can be nett of any refunds paid or payable attributable to bookings between 10 July to 20 August 2021 and nett of any credits provided for future use by the consumer following the defined period date.

See an example of how to calculate this for a small business in Appendix 1.

Travel Agents

Turnover for Period 1 is earned commission and margin revenue attributable to consumer bookings with travel dates between 15 May to 25 June 2021. This does not include any earned commission and margin revenue received for consumer bookings outside of travel dates 15 May to 25 June 2021. Earned commission and margin revenue for Period 1 can be nett of any refunded commissions and/or margin revenue attributable to consumer travel dates between 15 May to 25 June 2021 and nett of any credits provided for future use by the consumer following the defined period date.

Turnover for Period 2 is earned commission and margin revenue attributable to consumer bookings with travel dates between 10 July to 20 August 2021. This does not include any earned commission and margin revenue received for consumer bookings outside of travel dates 10 July to 20 August 2021. Earned commission and margin revenue for Period 2 can be nett of any refunded commissions and/or margin revenue attributable to consumer travel dates between 10 July to 20 August 2021 and nett of any credits provided for future use by the consumer following the defined period date.

Can I still apply if I do not have an ABN (prior to 15 May 2021)?

No. This Program is only available to registered businesses with a valid and active ABN prior to 15 May 2021.

I have more than one tourism business, can I apply multiple times?

Yes. If the businesses are separate and operating under different ABNs then you may make more than one application. Each business will be assessed individually to ensure it meets the eligibility criteria.

I have more than one tourism business under the one ABN, can I apply for each of my businesses if they meet the eligibility criteria?

Yes. Applications may be considered from multiple businesses operating under one ABN, but business owners are required to demonstrate that all businesses are eligible under the Program Guidelines, are actively operating and are separate in nature.

My tourism business operates in Western Australia with a local base employing Western Australians, however the parent company is based interstate, can I still apply?

For the purpose of the WA Tourism and Travel Agent Support Fund 2021, an Australian business with its head office based outside of Western Australia, may apply for its Western Australian operation where its assets and/or employees are also located in Western Australia.

Are only Western Australian based travel agencies able to apply for this fund Program?

Yes, only travel agencies located, owned and operated in Western Australia can apply. This includes home based and shopfront agencies.

I have applied, how long until I will receive the funds?

It is expected that a large number of applications will be received in a very short period of time. Tourism WA will begin assessing and processing applications as soon as they are received. All efforts will be made to undertake due diligence and assessment in a timely manner. If eligible, payment will be made to your nominated business bank account as quickly as possible and a remittance advice will be emailed.

What are the tax implications associated with applying for this Program?

This section provides a general overview of the income tax and GST considerations of the Program for applicants. This overview is general in nature and does not attempt to be a complete analysis of the taxation consequences that may arise for a particular applicant. Applicants are strongly advised to seek professional taxation advice from a qualified tax agent/advisor to confirm their particular circumstances and outcomes.

Subject to an applicant's specific circumstances, the receipt of funding from this Program may be treated as assessable income. We strongly recommended that potential applicants seek independent advice about the possible income tax implications from a qualified tax agent/advisor, or the Australian Taxation Office, prior to submitting an application.

For GST purposes, Tourism WA regards the funding to be provided under the Program as not subject to GST as applicants will not be making any supply to Tourism WA in consideration for the funding.

For GST reporting purposes, payments which are not consideration for a supply are not generally reportable at any label on a business activity statement as they do not constitute payment towards a taxable, GST-free or input taxed supply. However, we recommend that you seek advice from a qualified tax agent to confirm how the payments are to be reported for your particular circumstances.

Will Tourism WA pay an additional amount on top of the fund payment on account of GST?

No. Tourism WA regards the payment as not subject to GST. The total payment to be made to an applicant will be between \$2,000 and \$10,000 and no additional "gross up" payment will be made.

What should I provide/attach to demonstrate my bank account evidence?

Please provide a copy of your most recent business bank statement (or other proof from your bank) showing your bank account name, bank BSB and account number. These details must appear on the single page of the attached document.

It is very important that the BSB, account number and account name provided are correct and identical to the information on the bank statement you have provided.

Am I required to issue a tax invoice for the payment?

No. Applicants are requested not to issue a tax invoice for their payment. Tourism WA will not issue a recipient created tax invoice for the payment, as Tourism WA regards the payment as not subject to GST.

Tourism WA will, once payment is made, issue a remittance advice to eligible applicants to evidence the payment of the funding to the applicant's nominated business bank account.

What happens if I'm eligible but it is later determined that I was ineligible?

Tourism WA is providing the payment on the basis of the information that applicants provide during the application process. However, Tourism WA may, at its sole discretion, conduct random or specific audits of particular payments and reserves the right to recover any amount paid to an applicant who did not meet the eligibility guidelines, as a debt due and payable.

Who do I contact if I have a question?

Please email all enquiries to tourismfund@westernaustralia.com and a staff member will respond to your questions.

Am I still eligible for this support fund if I have been a recipient of the WA Tourism Recovery Fund, WA Tourism Business Survival Grant and/or the Travel Agent Support Package?

Yes, you are eligible. Please indicate in the submission which fund you have received previously.

Appendix 1

Turnover calculation Case Study

Below is an example for a fictitious tourism business demonstrating how to treat revenue, deposits, refunds and credits when doing calculations for the two related periods.

PERIOD 1 (15 May to 25 June 2021)			PERIOD 2 (10 July to 20 August 2021)		
Revenue attributable to Period 1: for travel in the period	\$100,000	Include this in your calculations	Revenue attributable to Period 2: for travel in the period	\$90,000	Include this in your calculations
Deposits received in Period 1: for future travel/bookings	\$15,000	Do not include	Deposits received in Period 2: for future travel/bookings	\$5,000	Do not include
Refunds paid or payable that are attributable to Period 1: for cancellations of bookings in the period	-\$5,000	Include this in your calculations	Refunds paid or payable that are attributable to Period 2: for cancellations of bookings in the period	-\$40,000	Include this in your calculations
Refunds paid or payable in Period 1: for future cancelled bookings	-\$3,000	Do not include	Refunds paid or payable in Period 2: for future cancelled bookings	-\$10,000	Do not include
Credits provided for bookings attributable to Period 1: cancellations of bookings in the period	-\$2,000	Include this in your calculations	Credits provided for bookings attributable to Period 2: cancellations of bookings in the period	-\$8,000	Include this in your calculations
Credits provided in Period 1 for future cancelled bookings	-\$500	Do not include	Credits provided in Period 2 for future cancelled bookings	-\$2,000	Do not include
TOTAL	\$93,000			\$42,000	

Total for Period 1 - \$93,000

Total for Period 2 - \$42,000

This demonstrates a 54.8% reduction in defined turnover.