

# City of Kalamunda

## COVID-19 Crisis Relief Fund

Small Business Rates Relief Eligibility  
and Application Form



## Overview

The City of Kalamunda has established a \$1m COVID-19 Crisis Relief Fund to support households, community groups and small businesses that employ staff and have been subject to closure or highly impacted by the shutdown restrictions announced by the Government as a result of the corona virus (COVID-19).

Eligible small businesses will be provided with a one-off grant of up to \$1000 which can be used to pay local government rates, fees or charges.

This document provides guidance for small business applicants of the COVID-19 Crisis Relief Fund.

Please read these Guidelines before applying.

## Eligibility

Businesses are eligible to apply for the COVID-19 Small Business Innovation Grant provided they meet the following criteria:

- Have an Australian Business Number (ABN)
- Are a small business as defined by the Australian Bureau of Statistics (fewer than 20 employees)
- Have either a lease on a premise in the City of Kalamunda OR
- Are the registered owner of a small business in the City of Kalamunda were carrying on the operation of a business as at 1 March 2020
- Have an annual turnover of more than \$75,000 (excluding GST)
- Have been subject to closure or highly adversely impacted by COVID19 related restrictions<sup>^</sup>
- The enterprise does not engage in illegal activity.

<sup>^</sup> *Businesses eligible for the Commonwealth JobKeeper payment will be deemed to be highly adversely impacted by COVID-19 restrictions.*

Applicants must certify that they meet the eligibility criteria when submitting an online application.

If any information in applications is found to be false or misleading, the grant will be repayable on demand.

## Available Funding

The grant amount is \$1000 per eligible business to pay local government rates, fees, or charges.



## How to Apply

Applicants are required to submit an application online via **[kalamunda.wa.gov.au](https://kalamunda.wa.gov.au)**.

All questions in the application need to be completed to ensure timely assessment and grant payment.

The online application must be completed by:

- In the case of a business that is a sole trader that employs, the sole trader.
- In the case of a business that is a partnership that employs, a partner.
- In the case of a business that is a body corporate that employs, a director, secretary, public officer or equivalent.

*Note: It is permissible for an agent such as an accountant or lawyer to submit the application on behalf of business provided they have been instructed to do so by the above authorised people.*

Applicants must meet the requirements of the grant, including that they employ staff to be eligible.

Applicants are required to provide a copy of their most recent Business Activity Statement (BAS). Other supporting materials can also be provided.

COVID19 Relief Funds will be provided to successful applicants by the City of Kalamunda. Whether an applicant is successful or not will be determined by City of Kalamunda in its absolute discretion. To access grant funding, applicants will be required to agree to Terms and Conditions at the time of application stipulating obligations and conditions under which assistance will be given to eligible applicants. The City of Kalamunda will not be legally obliged to pay any grant monies to an applicant.

Potential applicants should note that information received in connection with an application may be used and communicated outside the City of Kalamunda for due diligence purposes and may also be provided to the Western Australian Government and third parties engaged by City of Kalamunda to assist with the assessment and processing of the applications received, together with program monitoring, reporting and evaluation purposes.



## Opening Date

Applications open **1 July 2020**.

Applications for the COVID-19 Crisis Relief Fund must be submitted via **[kalamunda.wa.gov.au](https://kalamunda.wa.gov.au)**.

## Closing Date

Applications close **31 August 2020**.

## Further Information

If you require further information to participate in the program please refer to FAQs or contact **[enquiries@kalamunda.wa.gov.au](mailto:enquiries@kalamunda.wa.gov.au)**

The City of Kalamunda reserves the right to amend these Guidelines and application terms as required.

Applicants should be aware that the City of Kalamunda is subject to certain legislative and administrative accountability and transparency requirements of the *Local Government Act* and *Freedom of Information Act*, including public disclosure in accordance with the *Public Interest Disclosure Act 2003*.

The City of Kalamunda will treat all information provided by applicants sensitively. Any information contained in, or relating to, an application, including information identified by an applicant as confidential, may be disclosed by the City of Kalamunda:

- to its employees, advisers or third-parties in order to assess and process an application
- where information is authorised or permitted by law to be disclosed and/or
- where the information is already in the public domain.

The City of Kalamunda will not contact you via text message regarding your application. Please ignore any text message claiming to relate to the COVID-19 Crisis Relief Fund.



# COVID-19 Crisis Relief Fund

## Terms & Conditions

### AGREED TERMS

1. FUNDING AND INVOICING
  - 1.1 The Recipient must not issue a Tax Invoice in respect of a Taxable Supply.
2. PROVISION OF INFORMATION
  - 2.1 If the City of Kalamunda reasonably suspects that the Recipient was not eligible for the Grant, it may request additional information from the Recipient and the Recipient must promptly comply with such request.
3. INSPECTION
  - 3.1 The Recipient must allow any officer or person authorised by the City of Kalamunda on the giving of reasonable notice, to enter the premises of and to inspect the operations of the Recipient and interview the Recipient's personnel on matters pertaining to the operations of the Recipient and the Recipient's eligibility for the Grant.
4. DEFAULT AND TERMINATION
  - 4.1 If City of Kalamunda determines that the Recipient:
    - (a) provided false or misleading information in its Grant application
    - (b) is otherwise ineligible for the Grant or
    - (c) has failed to comply with this Agreement at any time.
 City of Kalamunda may upon giving written notice to the Recipient:
    - (a) require the Recipient to repay either the whole or a portion of the Grant (whether expended or not) within 30 days of a written demand from City of Kalamunda, and the Recipient will comply with such demand
    - (b) withhold funds not already paid
    - (c) withhold future funding from the Recipient and/or
    - (d) terminate this Agreement.
5. EFFECT OF ENDING THIS AGREEMENT
  - 5.1 Any termination of this Agreement does not affect any accrued right of either Party.
  - 5.2 Despite termination or expiry of this Agreement, this clause 5 and clauses 2, 3, 4, 6 and 7, will survive.
6. CONTRACT DISCLOSURE
  - 6.1 City of Kalamunda may disclose this Agreement and/or information in relation to this Agreement in either printed or electronic form, and either generally to the public or to a particular person as a result of a specific request.
  - 6.2 Nothing in this clause derogates from:
    - (a) the Recipient's obligations under any provisions of this Agreement; or
    - (b) the provisions of the Freedom of Information Act 1992 (WA).



# COVID-19 Crisis Relief Fund

## Terms & Conditions

### 7. GOVERNING LAW AND JURISDICTION

- 7.1 This Agreement is governed by the laws in the State of Western Australia.
- 7.2 The courts of the State of Western Australia have exclusive jurisdiction in connection with this Agreement.

### 8. ENTIRE AGREEMENT

- 8.1 This Agreement constitutes the entire agreement between the Parties in respect of the matters dealt with in this Agreement and supersedes all prior agreements, understanding and negotiations in respect of the matters dealt with in this Agreement.

### 9. NO ASSIGNMENT

- 9.1 The Recipient must not assign, encumber or otherwise transfer any of its rights or obligations under this Agreement without the written approval of the City of Kalamunda.

### 10. MODIFICATION

- 10.1 No addition to or modification of any provision of this Agreement will be binding upon the Parties unless agreed by the Parties in writing.

### 11. NO FURTHER OBLIGATION

- 11.1 The Recipient acknowledges that the Grant represents a one-off payment by the City of Kalamunda, and the City of Kalamunda is under no obligation to agree to pay any subsequent funding to the Recipient.

### 12. INTERPRETATION

- 12.1 In this Agreement (unless the context requires otherwise):
- (a) a reference to any legislation includes:
    - (i) all legislation, regulations and other forms of statutory instrument issued under that legislation and
    - (ii) any modification, consolidation, amendment, re-enactment or substitution of that legislation.
  - (b) a word in the singular includes the plural and a word in the plural includes the singular
  - (c) a reference to two or more persons is a reference to those persons jointly and severally
  - (d) a reference to dollars is to Australian dollars
  - (e) a reference to a Party includes that party's administrators, successors and permitted assigns.

### 13. DEFINITIONS

- In this Agreement:
- (a) "Agreement" includes these Grant Terms and Conditions and the Grant application form.
  - (b) "Grant" means the COVID19 Crisis Relief Funding Assistance received by the Recipient from the City of Kalamunda.
  - (c) "Party" means a party to this Agreement.
  - (d) "Recipient" means the business that has applied for and received the COVID19 Crisis Relief Funding Assistance.



## FAQs

### **Can I access the Grant if I am a non-employing business?**

The Small Business Grant is open to businesses that have employed staff during 2019-20 and had employees as at 1 March 2020. If your business has had to let staff go after 1 March 2020 as a result of closure or being highly impacted by shutdown restrictions announced by the Government to-date, subject to meeting the other eligibility criteria you will be eligible to apply for this grant.

### **Is a contractor considered an employee for the purpose of assessing eligibility for the Grant?**

Generally, to be considered an employee, staff must be under the control of the business, and have Pay As You Go Withholding amounts and superannuation paid by the employer

### **Are sole-traders eligible for the Grant?**

A business or not-for-profit must have employed staff as at 1 March 2020 to be eligible for the grant. Generally, to be considered an employee, staff must be under the control of the business, and have Pay As You Go Withholding amounts and superannuation paid by the employer. An owner is not considered to be an employee for the purpose of the Grant

### **Are partners in a partnership eligible for the Grant?**

A business must have employed staff as at 1 March 2020 to be eligible for the grant. Partners are not considered to be employees for the purpose of the Small Business Grant.

### **Are directors or shareholders of a company deemed to be an employee for the Small Business Grant?**

A company can employ a director or shareholder in a role other than a director or shareholder. The employee would receive a wage and Pay As You Go Withholding amounts and superannuation would be paid by the employer. Where the company employs workers, including a director or shareholder, they are be eligible for the Grant.

### **Why are applications only open to businesses with an annual turnover of more than \$75,000?**

Businesses with a turnover below this level are likely to be sole traders that do not employ people or not the only source of business/income for the owners. \$75,000 is also the threshold for when the Australian Taxation Office requires a business to register for GST.

### **How do I calculate turnover?**

Turnover will be defined according to the current calculation for GST purposes and is reported on Business Activity Statements. It includes all taxable supplies and all GST free supplies but not input taxed supplies. Under the GST law, only Australian based sales are included and therefore, only Australian based turnover is relevant.

### **What evidence do I need to provide to prove my business has an annual turnover of more than \$75,000?**

A Business Activity Statement (BAS) is required as evidence that your business has an annual turnover of more than \$75,000. If you are unable to provide a BAS, you must provide business bank statements to evidence that your business activities in the 2018-19 or 2019-20 financial year meet the eligibility criteria.

### **I am registered for GST, however my turnover was below \$75,000 in 2018-19 and is likely to be below \$75,000 in 2019-20. Can I still apply?**

No, eligibility requirements are for turnover greater than \$75,000 in 2018-19 or 2019-20.



## FAQs

### What are acceptable versions of BAS?

Evidence must clearly indicate that the business activity statement has been lodged with the ATO (lodged Business Activity Statements are available on the ATO's Business Portal or through your tax agent). Activity has occurred in FY2019-20 (can be either monthly or quarterly BAS, depending on how your business reports).

If on an ATO letterhead – it should include the phrase "Activity Statement".

Multiple forms of evidence may make up an acceptable submission, as long as there is:

- Evidence it has been lodged with the ATO (could include payment confirmation).
- An ABN (first 11 digits of BPAY reference may include ABN if not stated elsewhere).
- Activity has occurred in the current financial year.

### How much can my business apply for under the Grant?

Small businesses can apply for a one-off grant of \$1,000 to pay local government rates, fees or charges.

### What if my total Australian taxable payroll was over \$1.5 million in 2018-19 but is now expected to be below \$1.5 million in 2019-20 due to impacts from the COVID pandemic?

You can apply for the payment if you expect that your payroll will be below \$1.5 million in 2019-20.

### I have applied for JobKeeper, can I still apply?

Yes. You may upload evidence of your JobKeeper approval if available, such as a screen shot of your eligibility confirmation from the ATO or a bank statement demonstrating receipt of JobKeeper payments. Note that you may be required to provide evidence of your eligibility at a later date, in accordance with the grant Terms and Conditions.

### Are JobKeeper payments included to calculate the payroll threshold (\$1.5 million total Australian taxable payroll)?

JobKeeper payments are excluded from the calculation of total Australian payroll.

### What constitutes 'highly impacted'?

A small business eligible for the Commonwealth JobKeeper payment will be deemed to be highly impacted.

### What businesses are subject to closure?

Businesses subject to closure are based on directions issued by the WA Department of Premier and Cabinet relating to COVID-19. For further information see: <https://www.wa.gov.au/organisation/departments-of-the-premier-and-cabinet/covid-19-coronavirus-business-and-industry-advice>.

### My industry wasn't directed to close, but my business has been highly impacted. Can I still apply for the Grant?

Yes, provided you are eligible for the Commonwealth JobKeeper Program. You may upload supporting evidence to demonstrate eligibility for the Commonwealth JobKeeper program, such as a screen shot of your JobKeeper eligibility or bank statement demonstrating receipt of Jobkeeper payments. Note that you may be required to provide evidence of your eligibility at a later date, in accordance with the grant Terms and Conditions.



## FAQs

### **My turnover had not decreased significantly, but I believe it will in the coming months. Am I eligible?**

If you have been approved for JobKeeper based on anticipated falls in turnover then you can apply for the Small Business Grant. You may upload evidence of your JobKeeper approval if available, such as a screen shot of your eligibility confirmation from the ATO or a bank statement demonstrating receipt of JobKeeper payments. Note that you may be required to provide evidence of your eligibility at a later date, in accordance with the grant Terms and Conditions.

### **Does enrolment into JobKeeper constitute evidence of eligibility for this grant?**

You may provide confirmation of your enrolment with the JobKeeper program to support your application for a Grant. Note that you may be requested to provide further evidence (such as evidence of JobKeeper payments) at a later date, and will be subject to the audit provisions of the grant Terms and Conditions. Alternatively, you may choose to wait and submit your application with evidence of JobKeeper payments received prior to the Grant closing date of **31 August 2020**.

### **Are Trusts eligible for the Grant?**

A trust structure does not prevent an applicant from applying or being eligible for the Grant. The trust will still need to meet all the criteria of the grant program, which includes employing staff as at 1 March 2020. A beneficiary of a trust is not deemed an employee, just because they are a beneficiary. Being deemed an employee requires a genuine employer/employee relationship with Pay As You Go Withholding amounts and superannuation paid by the employer.



# COVID-19 Crisis Relief Fund

## Small Business Application Form

### To Complete This Form You Will Need:

- ☐ Recent Business Activity Statement
- ☐ City of Kalamunda Rate Notice Assessment Number
- ☐ Evidence of eligibility for JobKeeper (where applicable), such as a screen shot of your eligibility confirmation from the ATO or a bank statement demonstrating receipt of JobKeeper payments.
- ☐ Where the entity was operating in 2018-19, evidence of 2018-19 turnover (for example a 2018-19 income statement)
- ☐ Not-for-profits not registered for GST are required to attach evidence that turnover in 2018-19 or 2019-20 is above \$75,000.
- ☐ A valid email address.

This application must be completed by:

- In the case of a business that is a sole trader, the sole trader.
  - In the case of a business that is a partnership, a partner.
  - In the case of a business that is a body corporate, a director, secretary, public officer or equivalent.
- ☐ I have the most recent Business Activity Statement (BAS) for my business to attach for audit purposes and I understand that the application will not proceed if this is not attached.
  - ☐ I confirm that I have read and understood the COVID-19 Crisis Relief Fund Guidelines.

### Please Answer The Following Questions:

	Yes	No
The business is subject to closure	<input type="checkbox"/>	<input type="checkbox"/>
The business has been assessed as eligible for the JobKeeper payment *	<input type="checkbox"/>	<input type="checkbox"/>
Operates the primary activity from premises in the City of Kalamunda or a registered owner of a business located in the City of Kalamunda	<input type="checkbox"/>	<input type="checkbox"/>
The business employs staff in the City of Kalamunda (Generally, to be considered an "employee", staff must be under the control of the business, and have income tax and superannuation paid by the employer.) *	<input type="checkbox"/>	<input type="checkbox"/>
The business had turnover greater than \$75,000 in 2018-19	<input type="checkbox"/>	<input type="checkbox"/>
The business has, or was expected to have, turnover greater than \$75,000 in 2019-20 before being adversely impacted by COVID 19 restrictions*	<input type="checkbox"/>	<input type="checkbox"/>
The business has, or is expected to have, total payroll of less than \$1,500,000 in 2019-20	<input type="checkbox"/>	<input type="checkbox"/>

>> *Continued*

	Yes	No
The business has an Australian Business Number (ABN) and it held that ABN on 1 March 2020	<input type="checkbox"/>	<input type="checkbox"/>
At the time of lodgement of this application form, the business is a going concern, and was still operating in the City of Kalamunda on 1 March 2020	<input type="checkbox"/>	<input type="checkbox"/>

Business Company Details	
Applicant/Business Name	
ABN	
ACN	
Registered Trading Name	
Street Address	
Postal Address	
Business Website Address	
Tenure Arrangements	Leased Premises / Owner Occupied (circle one)
If Leased Premises – Name of Landlord	
Address of Landlord	

Contact Details	
Salutation (eg. Mr, Mrs, Ms, Other)	
Given Name	
Surname	
Role within Business	
Email Address	
Phone/Direct	
Mobile	

Reason for Application	
Number of Employees in Western Australia?	
How many (FTE) does this represent?	
<i>Full time equivalent (FTE) is based on a 35 hour or more work hours per week (e.g. 2 full time staff working more than 35 hours and 2 part time staff working 18 hours is 3 FTE)</i>	

&gt;&gt; Continued

Reason for Application	
Please specify the nature of your business operation as related to business activity affected by restrictions:	
Describe how the COVID-19 restrictions have adversely impacted your business:	
Application Amount	
I am applying for (select one)  <i>The grant amount is up to \$1,000 per eligible business to pay local government rates, fees or charges.</i>	<input type="checkbox"/> a grant \$250 to pay Council rates, fees or charges.  <input type="checkbox"/> a grant of \$500 to pay Council rates, fees or charges.  <input type="checkbox"/> a grant of \$1000 to pay Council rates, fees or charges.

PAYMENT ARRANGEMENTS	
If your application is found as eligible: Payment will be made as a credit to your rate notice <i>You should not create an invoice in relation to this transaction</i>	
Rate Assessment Number (located on your City of Kalamunda Rates Notices)	
Business Account Name in full (as it appears on the business bank statement)	
BSB	
Account Number	

- ☐ I declare that the details provided in this application are true, complete and accurate, including the Australian bank account details (BSB and Account Number) provided as part of this application. I acknowledge and accept that the provision of incorrect details will delay the processing of my application and/or not receiving payment as a result of the provision of incorrect bank account details.

APPLICATION SUPPORTING DOCUMENTS	
Most recent Business Activity Statement (BAS)	<input type="checkbox"/> Attached
Additional Documentation	<input type="checkbox"/> Attached
1. For applicants operating in 2018-19, please provide evidence of 2018-19 turnover here (for example a 2018-19 income statement). 2. If eligible for Commonwealth JobKeeper payment please upload evidence here if available (such as a screen shot of your eligibility confirmation from the ATO or a bank statement demonstrating receipt of JobKeeper payments). 3. If evidence is not available at the time of application, evidence may be sought at a later time in accordance with the grant terms and conditions.	

>> *Continued***DECLARATION & AGREEMENT****Acknowledgement and Lodgement****1: Privacy Consent**

I acknowledge that the City of Kalamunda administering the Grant program, is subject to certain legislative and administrative accountability and transparency requirements of the Australian Government and Government of Western Australia, including public disclosure in accordance with Premier and Cabinet policy.

I acknowledge that the City of Kalamunda will treat all information provided by applicants sensitively.

I agree that any information contained in, or relating to, an application, including information identified by an applicant as confidential, may be disclosed by the City of Kalamunda:

- to its employees, advisers or third-parties in order to assess and process an application;
- where information is authorised or permitted by law to be disclosed; and/or
- where the information is already in the public domain.

I acknowledge that information collected will be used and held for the purposes of assessing the application, administering and handling the grant in accordance with the Grant Guidelines.

**2: Consent and Declaration**

I declare that:

I am authorised for and on behalf of the entity nominated in this application to provide this declaration and to submit this application.

My business is a going concern, and I have not, to the best of my knowledge having made all reasonable inquiries, omitted any information that:

1. Would have a bearing on the consideration of my application, and I acknowledge that I may be required to provide evidence of statements made in this application.
2. The statements set out in this application are true and correct in every particular.
3. I understand this grant is for a small business that is subject to closure or highly impacted by the restrictions announced by the Commonwealth Government and the Government of Western Australia as a result of COVID-19.
4. Neither I, nor any other person associated with this business, has previously applied for this grant for this business.
5. I acknowledge that failing to provide some or all of the information which the City of Kalamunda requests about me may result in this application not being processed or approved.
6. the details provided in this application are true, complete and accurate, including the Australian bank account details (BSB and Account Number) provided as part of this application. I acknowledge and accept that the provision of incorrect details will delay the processing of my application and/or not receiving payment as a result of the provision of incorrect bank account details.
7. I understand that if any information provided in this application is found to be untrue or misleading, the grant will be repayable on demand, and the matter may be referred to law enforcement and penalties may apply.

☐ I confirm that by checking this box, I am making the above declarations; and I agree that if I receive a grant I will be legally bound by the Grant Terms and Conditions set out in this online form.

Full name of person completing this application: \_\_\_\_\_

Position / Role: \_\_\_\_\_

**OFFICE USE ONLY**

Application approved by Council:	____ / ____ / 20	Rate Database amended:	____ / ____ / 20	_____ MRC officer initials
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