

Queensland

Good jobs  
Better services  
Great lifestyle



Credit: Tourism and Events Queensland

# Tourism Exceptional Assistance Grant – Extended Isolation

Grant Guidelines

July 2024



Australian Government



Queensland  
Government



The Department of Tourism and Sport (the department) will provide and pay for qualified interpreting services for customers who are hearing impaired or have difficulties communicating in English. Please [contact the department](#) if you require interpreting services.

#### ACKNOWLEDGEMENT OF COUNTRY

The Department of Tourism and Sport respectfully acknowledges and recognises Aboriginal and Torres Strait Islander peoples as the Traditional Owners and Custodians of the lands, winds and waters where we live, learn and work.

We pay our respects to the Elders past, present and emerging for they hold the memories, the traditions and the cultures of Aboriginal and Torres Strait Islander people across the nation.

We will walk together with Aboriginal and Torres Strait Islander peoples, communities and organisations in our journey to enrich lives and strengthen community connections.

© The State of Queensland (Department of Tourism and Sport) 2024.

Published by the Queensland Government, 5 February 2024,  
1 William St, Brisbane Qld, 4000.

The Queensland Government supports and encourages the dissemination and exchange of information. However, copyright protects this document.

The State of Queensland has no objection to this material being reproduced, made available online or electronically but only if it is recognised as the owner of the copyright and this material remains unaltered.

Copyright enquiries about this publication should be directed to the Department of Tourism and Sport, by email to [corporate@dtis.qld.gov.au](mailto:corporate@dtis.qld.gov.au) or in writing to PO Box 15168, City East, Qld 4002

# Contents

- 1. Grant overview .....4
- 2. Key Dates .....4
- 3. Available Funding .....4
- 4. Eligibility .....5
- 5. Eligible expenses .....6
- 6. Ineligible expenses.....6
- 7. Application .....7
- 8. Assessment criteria.....7
- 9. Funding offer.....8
- 10. Definitions .....9
- 11. Privacy .....11
- 12. Complaints.....12
- 13. Further information.....12

## 1. Grant overview

The purpose of this assistance measure, provided under the joint Commonwealth and State Disaster Recovery Funding Arrangements, is to support tourism operators in Far North Queensland recover from the significant impacts of Tropical Cyclone Jasper.

The objective of the \$1.15 million Tourism Exceptional Assistance Grant - Extended Isolation is to provide financial assistance to owners of tourism operations in the defined disaster area.

The Grant focusses on tourism operations which were fully closed to trading from the date of the Tropical Cyclone Jasper Disaster event and continued to remain fully closed to trade after 11 March 2024 as a result of being isolated or having a usual area of operation isolated as a direct result of Tropical Cyclone Jasper.

## 2. Key Dates

Defined Disaster period	13-28 December 2023
Applications open	9 August 2024
Applications close	9 September 2024
Applicants advised of outcome	By 30 September 2024
Applicant acquittals finalised	By 30 June 2025

## 3. Available Funding

The Tourism Exceptional Assistance Grant – Extended Isolation program is available to any tourism business that has experienced extended full business closure. The grant is open to:

- Eligible applicants which have received assistance under the previous Tourism Exceptional Assistance Grant (TEAG) released 5 February 2024.
- Eligible applicants which have not previously been approved assistance under TEAG.

The maximum assistance available is **\$500,000 (excluding GST)** including any assistance that may have been approved through TEAG.

The maximum period for which assistance may be claimed is:

- For eligible applicants which received assistance under TEAG: The date following the period for which TEAG assistance was approved, to the date the operation reopened or 31 July 2024, whichever occurred earlier.
- For all other applicants: From the Defined Disaster period to the date the operation reopened or 31 July 2024, whichever occurred earlier.

The level of assistance available to eligible applicants for working capital is calculated as follows:

For eligible applicants which received assistance under TEAG:

- The total of net revenue for the days the tourism operation was completely closed to trading as a direct result of the disaster, from the date following the period for which TEAG was approved to the date the operation reopened or 31 July 2024, whichever occurred earlier; deducted from
- the total of net revenue for the corresponding calendar days 12 months earlier;
- less 20 percent.

For all other applicants:

- a) The total of net revenue for the days the tourism operation was completely closed to trading as a direct result of the disaster, from the defined disaster period to the date the operation reopened or 31 July 2024, whichever occurred earlier; deducted from
- b) the total of net revenue for the corresponding calendar days 12 months earlier;
- c) *less* 20 percent.

**Example:**

For a tourism operation which was completely closed to trading from 13 December 2023 to 30 April 2024 and had not previously been approved assistance under TEAG

Net revenue for period 13 December 2022 to 30 April 2023	\$80,000
<b>Less</b> Net revenue earned during the closure period -13 December 2023 to 30 April 2024	\$0
Loss of income owing to impacts of Tropical Cyclone Jasper	<b>\$80,000</b>
<b>Less</b> 20 percent	<b>\$64,000</b>

The department may consider, at its discretion, alternative proposals concerning income loss in circumstances where, for example:

- there are material changes to business operations such as significant increased operational capacity during the last 12 months
- operations have more recently, within the last 12 months, commenced operations.

Applications from tourism operations which have not previously been approved assistance under TEAG will be subject to a merit-based assessment on the criteria set out in these guidelines.

The submission of an application or previous approval of assistance under TEAG does not guarantee funding will be approved.

Funding may be paid on the basis of an initial upfront payment of up to 30% on signing of the funding agreement and then the remainder on a reimbursement basis on evidence of expenditure for eligible purposes including payroll records, tax invoices, bank statements or other similar records.

## 4. Eligibility

To be eligible for funding an applicant must:

- own a tourism operation that was completely closed to trading from the date of the Tropical Cyclone Jasper Disaster and continued to remain closed after 11 March 2024 as a result of being isolated, or having a usual area of operation isolated as a direct result of Tropical Cyclone Jasper
- have been engaged in operating the tourism operation when affected by the disaster which is defined as commencing on 13 December 2023 and are located in the defined disaster area in at least one of the Local Government Authority areas below at the time of the event:

Cairns Regional Council	Cassowary Coast Regional Council	Cook Shire Council
Douglas Shire Council	Hope Vale Aboriginal Shire Council	Mareeba Shire Council
Tablelands Regional Council	Wujal Wujal Aboriginal Shire Council	Yarrabah Aboriginal Shire Council

- have an Australian Business Number (ABN) and have held that ABN at the time of the disaster
- be registered for GST
- intend to continue the tourism operation in the defined disaster area
- have reasonable prospects for carrying on the tourism operation on a viable basis with the assistance provided.

### Ineligible entities

Local Government, State, Territory and Australian Government agencies or associated agencies such as statutory bodies or government owned corporations are not eligible to receive a grant under this program.

If an applicant has applied for other government funding, for this defined disaster event, the details must be disclosed on the application.

Grant funding will not be approved if the applicant has received financial support from other government agencies/programs, for the same activities.

## 5. Eligible expenses

Grants are available to assist towards the working capital requirements (excluding GST) of eligible tourism operations.

Working capital expenses may include, but are not limited to:

- paying salaries and wages and paying creditors
- paying rent
- buying goods, for example fuel to carry-on the tourism operation.

## 6. Ineligible expenses

The following expenses are **NOT eligible** for grant funding:

- expenses associated with preparing funding applications, reports or associated supporting material
- legal expenses
- expenses incurred prior to the defined disaster event.
- expenses that do not align to the intent of the Grant

Funding of working capital expenses over and above the available grant amount remains the responsibility of the applicant.



## 7. Application

Applications are required to be submitted through the SmartyGrants Portal by the specified closing date of **9 September 2024**. All applications must be submitted by 11.59pm on the closing date.

Incomplete applications may be deemed ineligible if insufficient information and supporting documentation has been provided at the time of application.

Applicants which have not previously been approved assistance under TEAG will be assessed on a merit basis, and applicants will be notified of the outcome in writing and successful applicants will be required to enter into a funding agreement with the Department of Tourism and Sport.

To receive payment of funding, successful applicants will be required to provide evidence of expenditure including payroll records, tax invoices, bank statements or other similar records.

To apply for a grant, applicants must:

- provide all necessary supporting information and evidence including:
  - financial statements for the past three financial years including:
    - Profit and Loss Statements, Balance Sheets and Depreciation Schedules
    - Financials must be provided for the applicant entity and all associated entities
  - monthly cash flow statements for the current and next financial year
  - evidence the tourism operation was completely closed to trading for the period being claimed. For example, bank statements, booking records, website notifications
  - details and evidence of daily net revenue for the relevant days on which assistance is being claimed and for the corresponding calendar days 12 months earlier which is to be certified by a qualified accountant
  - details and evidence of income earned for the period that the tourism business was not operational due to the disaster event
  - details of any insurance cover or insurance payments.

Applicants must retain all evidence of tax invoices, receipts, bank statements or other similar records to verify the amounts provided have been used in accordance with approvals for a period of seven years.

Some grants are considered assessable income for taxation purposes, unless exempted by a taxation law. It is recommended that grant recipients seek independent professional advice on their taxation obligations or seek assistance from the Australian Taxation Office as DTS does not provide advice on taxation.

## 8. Assessment criteria

Applications for tourism operators which have not previously been approved assistance under TEAG will be assessed against the grant objectives and eligibility and assessment criteria. To be considered for funding, the tourism business must address the following key criteria:

### **Criterion 1: Disaster impact (40 percent weighting)**

Applicants must demonstrate the extent of impact the operation experienced from isolation caused by Tropical Cyclone Jasper, associated rainfall and flooding, including but not limited to:

- period the tourism operation was closed to trading
- financial impacts relative to normal trading, including:
  - loss of income/revenue
  - payment of wages to maintain permanent employees
  - cost to carry-on and return to normal operations
- broader operational impacts of the closure.

### **Criterion 2: Importance to the tourism industry and regional economy (30 percent weighting)**

Applicants must demonstrate the importance of the operation to the local tourism industry and regional economy, including:

- economic contribution to the regional economy, including annual visitor numbers and overnight visitor expenditure
- value and appeal to the international and domestic visitation market
- recently completed and/or planned infrastructure/product development and investment
- contribution to regional employment including full time equivalent employees retained and generation of employment in other support sectors within the region.

### **Criterion 3: Financial strength and viability (30 percent weighting)**

Applicants must demonstrate the financial strength and viability of the operation, including:

- evidence of past financial viability based on financial performance
- capability of the tourism operation to recover from the impacts of disaster and maintain and build viability in the medium to long term.

## **9. Funding offer**

Successful applicants will be notified, in writing, with a written offer of financial assistance. Applicants will be required to enter into a funding agreement with the Department of Tourism and Sport. The funding agreement will provide details on the general and specific conditions associated with the funding including:

- key dates for milestones and payments
- funding amount
- payment terms
- any ineligible items or costs deemed not applicable to this funding arrangement
- applicant's obligation to acknowledge Queensland Government support
- recordkeeping and reporting requirements.

Successful recipients may receive funding in two instalments:



- The first payment of 30% of the approved grant funding may be paid upon the recipient entering into a legally binding funding agreement with DTS.
- The second payment of up to 70% may be paid following successful acquittal of the full approved grant amount.

For successful applicants which have been approved assistance under TEAG:

- The first payment of 30% of the approved grant funding may be paid upon entering into a legally binding funding agreement with DTS.
- The remainder of approved funding may be paid upon successful acquittal of the full grant amount approved under TEAG and under this program.

## 10. Definitions

**Disaster** means Disaster Recovery Funding Arrangements event - Tropical Cyclone Jasper, associated rainfall and flooding, 13-28 December 2023 (reference #AGRN 1088).

### **Defined disaster area**

The defined disaster area includes the following Queensland local government authority areas:

- Cairns Regional Council
- Cassowary Coast Regional Council
- Cook Shire Council
- Douglas Shire Council
- Hope Vale Aboriginal Shire Council
- Mareeba Shire Council
- Tablelands Regional Council
- Wujal Wujal Aboriginal Shire Council
- Yarrabah Aboriginal Shire Council

**Eligible Business** is a business that:

- holds an Australian Business Number (ABN);
- is registered for GST
- is not a body corporate under the *Body Corporate and Community Management Act 1997*(Qld).
- none of the following businesses is an insolvent under administration or an externally administered business—
  - (i) the business;
  - (ii) if the owner of the business is a sole trader—the owner;
  - (iii) if an owner of the business is a partnership—the partners in the partnership;
  - (iv) if an owner of the business is a trust—the trustees of the trust;
  - (v) if an owner of the business is a company—the company or the directors of the company.

**Eligible non-profit organisation** is a non-profit organisation that:

- is a charity or other not-for-profit entity that is incorporated under a law of the Commonwealth or a State
- holds an Australian Business Number for the organisation
- is registered for GST
- neither the organisation, nor a member of the organisation's governing body, is an insolvent under administration or an externally administered body.

**Evidence of expenditure** means:

The expenses described in each invoice must be clearly identifiable as having already been paid and be for eligible purposes and can include:

- tax invoices showing full details of the goods or services received
- evidence of payment for tax invoices including bank transfers, bank statements or receipts from suppliers/contractors
- payroll records.

**Fully closed to trade** means:

- all aspects of the tourism business operating under the applicant entity, including all outlets and products, did not operate at any time during the claim period.

**Tourism Operator/Operations** is either an eligible business or eligible non-profit organisation which operates in the tourism and events industry (per the ANZSIC definition).

**Tourism and events industry** means an industry classified under ANZSIC within the following class codes:

- a) souvenir shops, duty free stores and travel good retailers (ANZSIC code 4279)
- b) accommodation providers (ANZSIC code 4400)
- c) food and beverage services including cafes, restaurants, taverns and clubs (ANZSIC codes 4511, 4513, 4520, 4530)
- d) interurban and rural bus transport – tour bus, scenic and sightseeing operation, shopping tours, long distance (ANZSIC code 4621)
- e) other road transport – hire car service with driver only (ANZSIC code 4623)
- f) water passenger transport - boat charter, lease or rental (without crew), ferry, water taxi, water launch, cruise (ANZSIC code 4820)
- g) road and water transport, including sightseeing (ANZSIC codes 4623, 4820, 5010)
- h) aviation - airport operations and other air transport support services (ANZSIC code 5220)
- i) rental and hiring services (ANZSIC code 6611)
- j) transport rental and hiring – aviation, boats, buses, caravans, houseboats, motorcycles, motorhomes without crew (ANZSIC code 6619)
- k) travel agencies (ANZSIC code 7220)
- l) event management (ANZSIC code 7299)

- m) heritage activities including museums, parks and gardens (ANZSIC codes 8910, 8921, 8922)
- n) performing arts venues (ANZSIC code 9003)
- o) amusement and other recreational services (ANZSIC codes 9131, 9139)
- p) management advice and related consulting services (ANZSIC code 6962)
- q) performing arts operation (ANZSIC code 9001)
- r) creative artists, musicians, writers and performers (ANZSIC code 9002).

**ANZSIC** means the document called ‘Australian and New Zealand Standard Industrial Classification (ANZSIC)’ published by the Australian Bureau of Statistics.

Visit: [Australian and New Zealand Standard Industrial Classification \(ANZSIC\), 2006 \(Revision 2.0\) | Australian Bureau of Statistics \(abs.gov.au\)](http://Australian and New Zealand Standard Industrial Classification (ANZSIC), 2006 (Revision 2.0) | Australian Bureau of Statistics (abs.gov.au))

## 11. Privacy

### Privacy Notice

The Department of Tourism and Sport (the department) manages personal information in accordance with the Information Privacy Act 2009 (Qld).

The department is collecting personal information in the grant application form and during the application process to assess applications for funding under the Tourism Exceptional Assistance Grant – Extended Isolation.

Personal information collected may be:

- a) used by the department or its contractor/s to contact the applicant organisation for the purposes of gathering feedback or participating in a survey on the program; and/or
- b) used by the department in undertaking regular audits; and/or
- c) used by the department for monitoring and evaluating the department’s programs (including the program) and resources; and/or
- d) disclosed to the department’s contractor/s engaged for the purpose of monitoring and/or evaluating the program.

The department will disclose details contained in funding applications and/or details of approved funding, and details of accountable and contact officers (such as name, position in the organisation, and telephone number) to the Queensland Reconstruction Authority (QRA) for the purpose of verifying and checking information relating to the program as well as reporting on program outcomes.

The department will disclose details of approved funding, approved projects, organisations and contact officers (such as name, position in the organisation, and telephone number) to the Minister for Tourism and Sport for the purpose of publicising the funding arrangement and programs of the department and communicating with approved organisations. Information on approved organisations and details of approved projects, such as funding approved and location of the project may also be made available on the department’s website and may be provided to local governments and relevant sport and recreation organisations for the purpose of advice on approved project information. Organisation information will not be disclosed to any other parties unless authorised or required by law, subject to the above.

Organisations may also be requested to provide information to be used in a case study with the potential for publication on the department's website and social media.

Further information on how DTS manages personal information can be found at [www.dtis.qld.gov.au/site-information/privacy](http://www.dtis.qld.gov.au/site-information/privacy).

Personal information will not be disclosed to any other third parties without the consent of the person/s to whom the personal information unless authorised or required to do so by law. Further information on how the department manages personal information can be found at <https://www.dtis.qld.gov.au/site-information/privacy>

The email address you provide as part of the application process will be used by the department and/or the department's contracted service providers, in relation to the grant application, to communicate with you. Dependent on your email service provider this may involve the transfer of your personal information overseas.

## 12. Complaints

All decisions made in relation to applications are final. Under the department's Complaints Management Policy, DTS has established processes for dealing with complaints and is committed to effectively managing concerns in a fair, transparent, and timely manner.

If an applicant has any concerns in relation to the application or assessment process, a formal complaint may be submitted to DTS by emailing [tourismgrants@dtis.qld.gov.au](mailto:tourismgrants@dtis.qld.gov.au).

## 13. Further information

If you require further information or clarification of these guidelines, please email the inbox referencing **Exceptional Disaster Assistance – Extended Isolation Grants** in the subject line and include your full business name, location and daytime contact number: [tourismgrants@dtis.qld.gov.au](mailto:tourismgrants@dtis.qld.gov.au).