

Small Business COVID Hardship Fund

Letter from an independent qualified accountant, registered tax agent or registered BAS agent

Instructions for applicant:

All applicants to the Small Business COVID Hardship Fund must provide a qualified accountant, registered tax agent or registered BAS agent with all the information they need to determine whether the business meets the **70 per cent reduction in turnover** requirement.

Please refer to the [Program Guidelines](#) for further information including guidance on how to calculate the reduction in turnover and the requirement to retain records for assessment and audit purposes. All or any information provided by the applicant will be validated with State and Federal Government agencies where appropriate.

If any information in the application is found to be, inaccurate, false or misleading, the application will not be assessed by the Department and the application may be referred to review by the appropriate law enforcement or regulatory agency.

Instructions for qualified accountant / registered tax agent / registered BAS agent:

Copy the text below onto your accountancy business letterhead that includes the name, address and ABN/ACN of your business or accountancy practice (employer).

All requested information within the tables must be provided.

Sign the letter (digital signature block accepted) ensuring that it includes:

- Your name and position title
- Contact telephone number and email address
- Professional registration details and registration number

Incomplete information may result in application processing delays, or the Department of Jobs, Precincts and Regions requesting a new letter be submitted.

Submitted information will be assessed in accordance with the [Program Guidelines](#) and personal information collected will be handled in accordance with the Department of Jobs, Precincts and Regions' Privacy Statement at <https://business.vic.gov.au/privacy/detailed-privacy-statement>.

Please refer to the [Program Guidelines](#) for guidance on the Qualified Agents who may complete this letter and defined terms.

[on your letterhead]

Attn: Business Victoria Assessment Officer

Re: Small Business COVID Hardship Fund

I confirm that I am a qualified accountant, registered tax agent or registered BAS agent *[delete as required]* independent from the applicant and provide this certificate with respect to:

Applicant's business name	
Applicant's business address (physical operating location)	
Applicant's Australian Business Number (ABN)	

I confirm that the above listed business as a direct consequence of COVID-19 restrictions since 27 May 2021 (**Impacted Period**) has experienced a reduction in turnover of at least 70 per cent for a minimum consecutive two-week period comparable to a **Benchmark Period** in 2019.

Impacted Period GST Turnover for a minimum consecutive two-week period between 27 May 2021 and 10 Sept 2021	<i>[insert dates used]</i>	<i>[insert GST turnover]</i>
Benchmark Period <i>For businesses actively trading in 2019:</i> GST Turnover for a minimum consecutive two-week period between 27 May 2019 and 10 Sept 2019 <i>For businesses that were not actively trading in 2019:</i> GST Turnover for a minimum consecutive two-week period between 1 February 2021 to 28 July 2021	<i>[insert dates used]</i>	<i>[insert GST turnover]</i>
Reduction in turnover (per cent) Guidance notes: Reduction in turnover % = $[1 - (\text{GST turnover in Impacted Period} / \text{GST turnover in Benchmark Period})] \times 100$ <i>Note. If the reduction in turnover (as calculated using the formula above) is less than 70 per cent, then the business is not eligible for a grant from the Small Business COVID Hardship Fund program</i>		<i>[insert decline in turnover %]</i>

In accordance with the Small Business COVID Hardship Fund [program guidelines](#) the applicant listed above satisfies the **70 per cent reduction** in turnover requirement for the period based on the information the applicant has provided to me.

The business has informed me that the financial information they have provided for this reduction in turnover calculation is consistent with normal business practice and has not been manipulated for the purpose of receiving a grant from the Small Business COVID Hardship Fund.

I have not conducted an audit or assurance engagement to verify the reliability, accuracy or completeness of the information the applicant has provided to me and do not express an audit opinion or a review conclusion on the applicant's turnover.

I consent to the Department of Jobs, Precincts and Regions handling my personal information included below in accordance with the Department's Privacy Statement at [\[https://business.vic.gov.au/privacy/detailed-privacy-statement\]](https://business.vic.gov.au/privacy/detailed-privacy-statement)

[Signature of qualified accountant, registered tax agent or registered BAS agent]
[Date]

Qualified accountant¹:

- Name, position title
- Contact telephone number, email address
- Professional membership number
- Registration number (i.e. as listed on the Tax Practitioner Board Register)

¹ A qualified accountant is a person that belongs to one of the following professional bodies at the declared membership classification i) CPA Australia (i.e. CPA and FCPA), ii) Chartered Accountants Australia (i.e. CA, ACA and FCA) and New Zealand and iii) Institute of Public Accountants (i.e. AIPA, MIPA and FIPA) and comply with the body's continuing professional education requirements.