

Attachment C: Alternative rules for businesses that do not meet standard eligibility criteria for the COVID-19 Micro-business Grant

Alternative circumstances	How to demonstrate aggregated annual turnover	How to demonstrate decline in turnover
<p>1. Businesses that commenced after June 2019 (note: businesses must have been operating on 1 June 2021 to be eligible for support)</p>	<p>Businesses applying for the Micro-business Grant must show the equivalent of more than \$30,000 and less than \$75,000 in annual turnover.</p>	<p>As per the guidelines</p>
<p>2. Businesses that have been impacted by acquisition, disposal, or restructure</p>	<p>If a business is unable to demonstrate turnover for a full year, a shorter period can be accepted provided that shorter period is representative of the "normal operating environment" of the business. The turnover for this shorter period will be annualised to get an equivalent annual turnover figure for the business.</p>	
<p>3. Sole trader or small partnership impacted by sickness, injury or leave</p>	<p>Businesses should generally use a minimum 3-month period to demonstrate turnover, and should provide:</p> <ul style="list-style-type: none"> • a Business Activity Statement (BAS) for at least one quarter (or 3-monthly BAS), or • an Australian Tax Return annotated to show when the business commenced during the financial year. 	

Where a business does not have the evidence outlined above (for example, because the business started between 1 January and 1 June 2021 or is a microbusiness that does not submit a BAS), the following may be provided as evidence of annual turnover:

- letter from a qualified accountant, registered tax agent or registered BAS agent; or
- business bank account statement for a minimum three-month period (separate from any personal accounts), or the period for which the business has been operating if less than 3 months, or
- a profit and loss statement from an accounting software for a minimum 3-month period, or the period for which the business has been operating if less than three months, and one of the following documents
- an annotated personal bank statement for the same period, or
- a personal income tax return annotated to show when the business commenced during the financial year.

4. Businesses impacted by natural disasters (e.g. drought, bushfire, flood)

As per above

As per the guidelines, **or** a business can show a decline in turnover of 30% or more due to the Public Health Order over a minimum 2-week period within the period of restrictions (commenced 26 June), compared to the same period in 2018.