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SUPPLIED IN CONFIDENCE TO THE NSW I.C.A.C.

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# [Service NSW 2021 COVID-19 Micro Business Grant] 'Retrospective Clawback and Extortion Scam'

[2022 - present]



## Witness Personal Account and Victim Impact Statement [Complainant #28d 'Steve Ridd', Nature Trail]

The following written evidence received from Steven Ridd by email to [steve@naturetrail.com.au](mailto:steve@naturetrail.com.au) .

[Emails (most recent at top)]

### START OF EVIDENCE

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During **April and May 2023**, Nature Trail received anonymous calls to its mobile phone and email address by various persons using on their first name on every occasion claiming to be from Service NSW. The calls and email accused business owner Steven Ridd of being retrospectively ineligible for the NSW Government's 2021 COVID-19 Micro business Grant of \$15,214, of being a fraudster and demanding that the money be repaid. Initially these calls were treated as a scam.

Then the following correspondence was entered into. Of note, none of the detailed evidential financial documentation that Nature Trail had provided to Service NSW in 2023 was held by Service NSW. It was as if it had been shredded along with all records of that previous correspondence. Note that the Nature Trail signature has been removed in each email case below.

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**From:** steve@naturetrail.com.au <steve@naturetrail.com.au>

**Sent:** Friday, **26 May 2023** 4:56 AM

**To:** 'Service NSW Small Business Assistance' <smallbusinessassistance@service.nsw.gov.au>

**Subject:** RE: 2021 COVID-19 Micro-business Grant application - Follow up request 23.05.23 [ref: \_00D4a8aWL.\_5008v2oqsi:ref ]

Hello Nicole,

In addition to my replies to you yesterday and previously, and I have received no response by CEO Greg Wells to my formal complaint to Services CEO Greg Wells of 11 April 2023 (of which I have sent you a copy).

I have also been advised that my local member the Hon. Trish Doyle MP, NSW Member for Blue Mountains, has taken this matter up with the NSW Treasurer, Hon. Daniel Mookhey MLC as well as the NSW Minister for Customer Service and Digital Government, The Hon. Jihad Dib MP and that investigations into the intimidating approach of Services NSW to myself and others is forthcoming.

It would, therefore, be unwise to pursue this matter further until the results of the Ministers investigations into this matter are finalised and communicated to me by my local member of State Parliament.

Yours sincerely,

Steve Ridd

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**From:** steve@naturetrail.com.au <steve@naturetrail.com.au>

**Sent:** Thursday, 25 May 2023 7:55 AM

**To:** 'Service NSW Small Business Assistance' <smallbusinessassistance@service.nsw.gov.au>

**Subject:** RE: 2021 COVID-19 Micro-business Grant application - Follow up request 23.05.23 [ ref:\_00D4a8aWL.\_5008v2oqsi:ref ]

Hello Nicole,

Nature Trail as a trading entity of Wistmans Wood Trust [ABN 51 965 308 493] is only legally required to report its financial performance (turnover and deductible expenses) to the Australia Tax Office annually in arrears. There exists otherwise no legal requirement for Wistmans Wood Trust (or Nature Trail) to report more frequently – not weekly, fortnightly or by quarterly BAS statements, since Nature Trail is not required to be registered for GST.

As requested, I have already provided Service NSW with Evidence of Decline in Turnover by way of comparative bank statements of Nature Trail, which include a month's trading between

- A. One statement from the 2021 COVID-19 period of restrictions (commenced 26 June 2021) - see copy of attached bank statement for Nature Trail for a month date range 01-June 2021 and 30-June 2021;
- B. One statement from December 2019 when trading revenues started flowing in 'Fairmont Job'. **Nature trail was not trading in June 2019, so there are no bank transactions available for this same month.** As a new micro tour operating business, Nature Trail's revenue was sporadic and small at the time.

In addition, I have supplied Service NSW with a copy of the first 5 pages of the Trust Tax Return for FY2020 lodged with the ATO as originally requested by Service NSW upon grant application 1-Aug-2021, and supplied and assessed by Service NSW then approved on 11-Aug -2021

Nature Trail launched in August 2019. It was a fledgling tour operating business trading initially before the NSW Government's imposed mandatory bushfire emergency lockdowns Dec 2019- Feb

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2020, followed immediately by NSW Government's imposed mandatory pandemic lockdowns March 2020 – March 2022. These are the facts.

The original guidelines of the Service NSW Micro Business Grant allowed for new business variations and were not so restrictive as to the specific period you suggest.

So I suggest you read them, rather than keeping to some post-approval template of one-size-fits-all mentality. My application was duly assessed on the supporting evidence I provided, approved by Service NSW after 10 days and the government pandemic compensation duly paid out and received by Nature Trail.

Nature Trail does not operate like government public servants such as yourself – receiving automatic consistent fortnight pay into your bank account irrespective of sales or performance. The business income was sporadic and remains so. Get in touch with reality. I have provided every document requested to what is available. I have invoice evidence pre-lockdown if you really require this.

Subsequent new terms of an audit nearly two years later are unconscionable and invalid. The grant compensation was a commercial contract between Service NSW and Nature Trail.

Varying a legally binding contract can only be done by agreement between the parties to the contract. It can't be done unilaterally unless the original contract says one party can make changes without first seeking the agreement of the other party.

I note that you like Service NSW Angela, Sam, and CEO Greg Wells, who I have communicated by email with, have still not dealt with my formal complaint to Service NSW about how I have been unfairly accused by Service NSW, long after the fact of Nature Trails eligibility assessment and approval back in August 2021.

I do not take kindly to the email threats and harassment I am repeatedly received from Services NSW, including from yourself.

Sincerely,  
Steven Ridd  
Email attachments:



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**From:** steve@naturetrail.com.au <steve@naturetrail.com.au>

**Sent:** Monday, 22 May 2023 3:33 PM

**To:** 'Service NSW Small Business Assistance' <smallbusinessassistance@service.nsw.gov.au>

**Subject:** RE: Service NSW Follow up - 2021 COVID-19 Micro-business Grant 19.05.23 [ ref: \_00D4a8aWL.\_5008v2oqsi:ref ]

Hello Nicole,

I thank you for your follow up call to me today, following my many attempts with Service NSW for me to respond and engage openly on the matter of this re-assessment of the 2021 Micro Business Grant applied for, assessed as eligible and paid to my tour business in need.

Please find attached subsequent evidentiary documents requested by Service NSW call centre staff in since April 2023 which I have supplied since the accusatorial phone call and email from 11<sup>th</sup> April 2023.

The grant application concerned only the tour operation Nature Trail.

I include my formal complaint about how I have been wrongly accused, condemned and intimidated by Service NSW in Angela's threatening phone call and email of 11<sup>th</sup> April 2023.

Please read the attached information I again supply to Services NSW. Your predecessor call centre staff, Angela and Sam, clearly indicate ignorance of what they were re-evaluating in Nature Trail's grant application.

Yet, as I have stated multiple times, I am more than happy to provide Service NSW with any further evidentiary documents as requested. I have nothing to hide.

However since Angela's unconscionable threats to me of 11<sup>th</sup> April 2023. I have received no such requests from either her or Services NSW.

I treat this as a legal court matter from the outset, but in all our interests I wish to avoid this costly escalation.






Let me know what more you want from me so we can resolve this matter honestly and quickly.

I wish to move on.

Sincerely,

Steven Ridd

Email attachments:

-  Micro Business Grant 2021 Terms and Conditions.pdf  
256 KB
-  Statement20210630.pdf  
521 KB
-  Nature Trail Profit and Loss Comparison FY2020 to FY2019.pdf  
42 KB
-  20230416 NT Formal Complaint to Service NSW GEO Greg Wells (copy).pdf  
468 KB
-  Statement20191231.pdf  
251 KB

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**From:** steve@naturetrail.com.au <steve@naturetrail.com.au>

**Sent:** Sunday, 21 May 2023 11:00 AM

**To:** 'Service NSW Small Business Assistance' <smallbusinessassistance@service.nsw.gov.au>

**Subject:** RE: Service NSW Follow up - 2021 COVID-19 Micro-business Grant 19.05.23 [ ref:\_00D4a8aWL.\_5008v2oqsi:ref ]

Hello Nicole,

I acknowledge your phone call to me last Friday 19<sup>th</sup> May 2023.

Your call follows calls I have received from Service NSW staff/contractors Angela and Sam (surnames not provided) since 11 April 2023 on the topic of the Micro Business Grant.

I have recently identified that my relevant contact email address for Nature Trail [steve@naturetrail.com.au](mailto:steve@naturetrail.com.au) has been inoperable due to technical reasons, which I have now had fixed, so please only use this herein email address, NOT my backup email address [steven@talbotanalysis.com](mailto:steven@talbotanalysis.com).

I consider Service NSW accusations and reassessment of my application long after the fact of its assessment and approval back in August 2021 and subsequent payment in full to be an unconscionable witch hunt by Services NSW senior management having misguided political motivation. The illegal grab has been delegated to ignorant call centre staff like Angela and Sam of Services NSW since 11 April 2023 to pursue me as a presumed grant fraudster; which I am not

Angela's call to my mobile out of the blue that day demanding \$15000 is exactly what scammers do. She insisted on me providing her with my personal information so I sensibly hung up. Her subsequent email to me that day was intimidating and of legalese accusatorial tone. The content of her email (read it before replying!) revealed her ignorance of tax accounting and incompetence. It was a one size fits all robo debt demand. Her tone has not been one of discussion and fact finding, but presumptively accusatorial somehow of grant fraud without foundation.

I maintain that I have done all that has been asked of me concerning my successful application and receipt of Services NSW offered Micro Business Grant on behalf of the tour operating business Nature Trail back in August 2021, now almost two years ago.

So I am handling this financial attack matter as a legal case that I am fighting with legal counsel and the support of my local state member of NSW Parliament.

My subsequent formal complaint by phone call to Services NSW [13 77 88] within days of receiving Angela's email was delegated to someone called 'Sam', no surname provided.

To my dismay, Sam did not deal with my formal complaint in any way, but rather persisted with pursuing the same interrogative re-assessment as Angela after the fact of Nature Trails' eligibility to receive the Micro Business Grant back in 2021.

On 16<sup>th</sup> April 2023 I emailed my formal complaint to Service NSW CEO Greg Wells. Sam has confirmed he has received it via [smallbusinessassistance@service.nsw.gov.au](mailto:smallbusinessassistance@service.nsw.gov.au) along with additional supportive information I have provided in good faith as I have nothing to hide.

Read it before contacting me. If you are not qualified in tax accounting for trusts, do not bother contacting me.

Do not phone my mobile. If you choose to phone me on my landline (the number of which you have) then I shall be recording all conversations as legal evidence for my case against Service NSW, just as is being reciprocated by Service NSW to date.

Instead, for simplicity and legal protocol, all correspondence on this matter hereon is to be between Nature Trail's contact email address [steve@naturetrail.com.au](mailto:steve@naturetrail.com.au) and Service NSW Small Business Assistance [smallbusinessassistance@service.nsw.gov.au](mailto:smallbusinessassistance@service.nsw.gov.au)

Sincerely,

Steven Ridd  
Proprietor and Internal Accountant (including Tax Reporting)

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**From:** Service NSW Small Business Assistance <[smallbusinessassistance@service.nsw.gov.au](mailto:smallbusinessassistance@service.nsw.gov.au)>

**Sent:** Friday, 19 May 2023 4:15 PM

**To:** [steven@talbotanalysis.com](mailto:steven@talbotanalysis.com)

**Subject:** Follow up - 2021 COVID-19 Micro-business Grant 19.05.23 [ref: \_00D4a8aWL.\_5008v2oqsi:ref ]



Good Afternoon Steve,

My name is Nicole, I rang today to introduce myself, I am currently working on your application for the **2021 COVID-19 Micro-business Grant** for Nature Trail.

Would it be possible to arrange a time with you to discuss your case? If you could let me know a time on Monday 22.05.23 or a suitable time next week to call you.

Please reply to this email directly. Alternatively, you can book a call back to speak with me <https://book.service.nsw.gov.au/services/grants-mbg/landing>.

Thank you for your time, I look forward to speaking with you.

Kind regards  
Nicole  
Service NSW



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**From:** steve@naturetrail.com.au <steve@naturetrail.com.au>  
**Sent:** Thursday, 18 May 2023 2:17 PM  
**To:** 'Service NSW Small Business Assistance' <smallbusinessassistance@service.nsw.gov.au>  
**Subject:** FW: Service NSW 2022 COVID-19 Micro-business Grant \$15,214 - an indian giving scam [ ref:\_00D4a8aWL.\_5008v2oqsi:ref ]

Hello Service NSW,

I resend this again.

Regards,  
Steven

Email attachments:


 20230411 SJR Services NSW Account - notifications.jpg  
95 KB

 Statement20210630.pdf  
521 KB

 Nature Trail Profit and Loss Comparison FY2020 to FY2019.pdf  
42 KB

 Statement20191231.pdf  
251 KB

 Micro Business Grant 2021 Terms and Conditions.pdf  
256 KB

 Nature Trail Bank Statement search error.jpg  
58 KB

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**From:** [steve@naturetrail.com.au](mailto:steve@naturetrail.com.au) <[steve@naturetrail.com.au](mailto:steve@naturetrail.com.au)>

**Sent:** Thursday, 18 May 2023 2:16 PM

**To:** 'Service NSW Small Business Assistance' <[smallbusinessassistance@service.nsw.gov.au](mailto:smallbusinessassistance@service.nsw.gov.au)>

**Subject:** FW: Service NSW for Business - Unable to Contact [ ref:\_00D4a8aWL.\_5008v34NCF:ref ]

Hello Service NSW,

I resend my email.

**From:** [steve@naturetrail.com.au](mailto:steve@naturetrail.com.au) <[steve@naturetrail.com.au](mailto:steve@naturetrail.com.au)>

**Sent:** Monday, 17 April 2023 2:01 PM

**To:** 'Service NSW Small Business Assistance' <[smallbusinessassistance@service.nsw.gov.au](mailto:smallbusinessassistance@service.nsw.gov.au)>

**Subject:** RE: Service NSW for Business - Unable to Contact [ ref:\_00D4a8aWL.\_5008v34NCF:ref ]

Hello Sam,

Per my email reply to you 14<sup>th</sup> April 2023 (below) I have tried phoning Service NSW on its switchboard number 13 77 88 a number of times, asking to be transferred to you in the 'Business Customer Resolutions' department.

However, I have been repeatedly told that they cannot transfer my call to the 'Business Customer Resolutions' department.

I have escalated my formal complaint against Service NSW in writing today.

Regards,

Steven

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**From:** [steve@naturetrail.com.au](mailto:steve@naturetrail.com.au) <[steve@naturetrail.com.au](mailto:steve@naturetrail.com.au)>

**Sent:** Monday, 17 April 2023 2:01 PM

**To:** 'Service NSW Small Business Assistance' <[smallbusinessassistance@service.nsw.gov.au](mailto:smallbusinessassistance@service.nsw.gov.au)>

**Subject:** RE: Service NSW for Business - Unable to Contact [ ref:\_00D4a8aWL.\_5008v34NCF:ref ]

Hello Sam,

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However, I have been repeatedly told that they cannot transfer my call to the 'Business Customer Resolutions' department.

I have escalated my formal complaint against Service NSW in writing today.



Regards,

Steven

\*

**From:** steve@naturetrail.com.au <steve@naturetrail.com.au>

**Sent:** Monday, 17 April 2023 2:01 PM

**To:** 'Service NSW Small Business Assistance' <smallbusinessassistance@service.nsw.gov.au>

**Subject:** RE: Service NSW for Business - Unable to Contact [ ref:\_00D4a8aWL.\_5008v34NCF:ref ]

Hello Sam,

Per my email reply to you 14<sup>th</sup> April 2023 (below) I have tried phoning Service NSW on its switchboard number 13 77 88 a number of times, asking to be transferred to you in the 'Business Customer Resolutions' department.

However, I have been repeatedly told that they cannot transfer my call to the 'Business Customer Resolutions' department.

I have escalated my formal complaint against Service NSW in writing today.

Regards,

Steven

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**From:** steve@naturetrail.com.au <steve@naturetrail.com.au>

**Sent:** Friday, 14 April 2023 1:04 PM

**To:** 'Service NSW Small Business Assistance' <smallbusinessassistance@service.nsw.gov.au>

**Subject:** RE: 2021 COVID-19 Micro-business Grant eligibility re-audit [ ref:\_00D4a8aWL.\_5008v34NCF:ref ]

Hello Sam,

COMPLAINT CASE #: 03731143

DATE INITIATED BY ME: 13- APR-2023

My complaint is current and unresolved

I tried phoning you back on 13 77 88 and I quoted your reference number to the phone operator.

But she told me that she was unable to transfer me to your department 'Business Customer Resolutions'.

I have tried phoning twice but I was told the same thing.

Yet, Services NSW communications by phone I insist on identifying me when they call me and require me to provide my personal information.

This is what scammers do, and I received a number of scam phone calls every day at present. So I do not provide my personal details to anyone who calls me.

Service NSW phone system policy is flawed and not customer friendly.

Let your boss know.

Regards,

Steven

\*

**From:** Service NSW Small Business Assistance <[smallbusinessassistance@service.nsw.gov.au](mailto:smallbusinessassistance@service.nsw.gov.au)>

**Sent:** Friday, 14 April 2023 10:02 AM

**To:** [steve@naturetrail.com.au](mailto:steve@naturetrail.com.au)

**Subject:** 2021 COVID-19 Micro-business Grant application [ ref:\_00D4a8aWL.\_5008v34NCF:ref ]



Dear Steven,

Thank you for your time on the phone yesterday.

As discussed, We understand that you are wary of scams and scam callers. We encourage you to call Service NSW for Business to verify this correspondence is legitimate. The phone number is 13 77 88 and can be found on our website. Please provide the Customer Service Representative reference number **03868560**

Alternatively, you can contact me directly by replying to this email and we can arrange a time for me to call you.

Kind regards,

Sam

Service NSW

T 137788



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**From:** Service NSW Small Business Assistance [smallbusinessassistance@service.nsw.gov.au]  
**Sent:** 13/4/2023, 4:03 pm  
**To:** [steve@naturetrail.com.au](mailto:steve@naturetrail.com.au)  
**Subject:** Service NSW, Business Customer Resolutions - Acknowledgement of Complaint – 2021 COVID-19 Micro-Business Support Grant [ ref:\_00D4a8aWL.\_5008v34NCF:ref ]

Dear Steven Ridd,

Thank you for your correspondence.

We take your concerns seriously and aim to resolve complaints within 20 business days. Your matter has been assigned to a case manager, who will be in contact in due course, to discuss the concerns you have raised. We will keep you updated on the progress of your matter and if it is taking longer than expected to resolve, you will be provided an appropriate timeframe.

**If you do need to contact us, please reply to this email as this will ensure your case manager is updated.**

In resolving your case, we will need to collect some personal information including your name, contact details as well as other information that may have already been provided in previous interactions with Service NSW. This information may be shared with our partner agencies to deliver the best outcome for you.

For further information on Service NSW's Privacy Policy go to <https://www.service.nsw.gov.au/privacy>

**Kind Regards,**  
Customer Resolution Team,  
SNSW for Business



ref:\_00D4a8aWL.\_5008v34NCF:ref.

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**From:** Service NSW <no-reply@service.nsw.gov.au>  
**Sent:** Friday, 14 April 2023 7:00 AM  
**To:** [steve@naturetrail.com.au](mailto:steve@naturetrail.com.au)  
**Subject:** Reminder your Grant Assessor Consultation appointment is tomorrow.



## Reminder your phone call appointment is tomorrow

Dear there,

This is a reminder for your booking:

<b>Date and Time</b>	Fri, Apr 14, 2023 1:00 PM
<b>Service</b>	Grant Assessor Consultation

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**From:** Service NSW <no-reply@service.nsw.gov.au>

**Sent:** Wednesday, 12 April 2023 4:55 PM

**To:** steve@naturetrail.com.au

**Subject:** Your Grant Assessor Consultation has been booked.



## Your Grant Assessor Consultation has been booked

Hi there,

Your phone call consultation has been booked:

<b>Date and Time</b>	Fri, Apr 14, 2023 1:00 PM
<b>Appointment type</b>	Phone call
<b>Details</b>	We will call you for your grant assessment appointment, which may be up to 30 minutes long depending on what you need.
<b>Reference number</b>	SBR-d2agbe-NSW

### About your appointment

During your appointment you can:

- Ask for more time to collect the documentation required for your application
- Ask about what additional documents are needed to support your application
- Ask any other general questions about the email you received



### Online booking management

Go to the [booking management page](#) if you need to cancel this booking.

**About this email**

This is a system generated email. Please do not reply to this email as we are unable to respond to enquiries sent to this address. Need help? Please visit our [contact us page](#).

This email was sent to [steve@naturetrail.com.au](mailto:steve@naturetrail.com.au) by Service NSW, 2-24 Rawson Place, Sydney, NSW 2000.

See our [privacy statement](#) which details how Service NSW handles and protects your information.

Emails from Service NSW will never ask you to reply with your personal information.

This email may contain confidential and legally privileged information and is intended only to be read or used by the addressee(s). If you are not the intended recipient, you must not use, disclose, copy or distribute this communication. If you have received this message in error, please delete the message (and any attachments) and immediately notify Service NSW.

\*

**From:** Service NSW Small Business Assistance <smallbusinessassistance@service.nsw.gov.au>  
**Sent:** Tuesday, 11 April 2023 2:27 PM  
**To:** steve@naturetrail.com.au  
**Subject:** Please contact us about your 2021 COVID-19 Micro-business Grant application [ ref:\_00D4a8aWL.\_5008v2oqsi:ref ]



Dear STEVEN,

I am writing to you about **your application for the 2021 COVID-19 Micro-business Grant** for NATURE TRAIL. Our records show that you received **\$15,214** under this grant.

**We need some information from you**

Based on the information you previously provided, we have determined that you are not eligible for the funding you received under this grant. The [Terms and Conditions](#) or the **2021 COVID-19 Micro-**

**business Grant** require that any payment made as a result of an incorrect, misleading or fraudulent claim or as a result of error will be referred to Revenue NSW for funds recovery.

We understand that having to repay the funds may be unexpected and have outlined some actions you can take below.

If you believe that you are eligible for this grant and you have information and/or documentation to support your eligibility, please supply the following by responding to this email by **26th April 2023** . Please ensure to redact tax file numbers from documents where applicable.

**Evidence that the business has a national aggregated annual turnover of more than \$30,000 and less than \$75,000**

**The tax return you sent in was written on we need the real Tax Return**

Please provide evidence that the business has an aggregated annual turnover of more than \$30,000 and less than \$75,000 **for the year ended 30 June 2020** by providing one of the following documents:

- letter from a qualified accountant, registered tax agent or registered BAS agent
- Business Activity Statement (BAS)
- Australian tax return (businesses can choose to redact their tax file number)
- a profit and loss statement from an accounting software for a minimum three-month period during the 2019-20 financial year, **AND:**
  - an annotated personal bank statement for the same minimum three-month period,  
**OR**
  - a 2019-20 personal income tax return.

**Evidence of decline in turnover**

Please provide evidence that the business experienced a decline in turnover of 30% or more due to the impact of the Public Health Order over a minimum two-week period within the period of restrictions (commenced 26 June 2021), compared to:

- the same period in 2019, or
- the same period in 2020, or
- the two weeks immediately prior to any restrictions of 12–25 June 2021 (inclusive).

Please do this by providing:

- a letter from a qualified accountant, registered tax agent or registered BAS agent using the template provided by Service NSW:

or

- 2 business bank account statements (separate from any personal accounts). One statement must be from the 2021 COVID-19 period of restrictions (commenced 26 June 2021). The other statement must be from one of the periods listed above. Please highlight or annotate the statements to show the 2-week period used to demonstrate decline in turnover.

or

- profit and loss statements from an accounting software and 2 annotated personal bank statements. One statement must be from the 2021 COVID-19 period of restrictions (commenced 26 June 2021). The other statement must be from one of the periods listed above.

Our request for supporting evidence is made in accordance with the Terms and Conditions of this grant, to which you agreed when submitting your application.

Please note that it is an offence under the Crimes Act 1900 to make a false declaration when applying for grant funding. Any application deemed fraudulent will be referred to NSW Police for further action.

### Next steps

If we do not hear from you, or if you do not provide the requested documentation by **26th April 2023** this matter will be referred to Revenue NSW to begin funds recovery. Revenue NSW will mail you a notice that includes information outlining how to request a payment plan or apply for hardship options if you require additional support.

You can also find information on payment plans and hardship options at <https://www.nsw.gov.au/money-and-taxes/finances-and-fees/fees/difficulty-paying-your-fee>.

If you believe your business complied with the Terms and Conditions or if there is any additional information you would like to provide to prove your eligibility under the Terms and Conditions, please reply to this email before **26th April 2023**

If you need more than 10 business days to respond to this request, please reply to this email to request more time.

### Need more information or support?

If you would like to discuss the items outlined in this email, need help understanding what you are required to do or need more time to complete this request, please reply to this email. Alternatively, you can book a call to speak with a grants assessor at <https://book.service.nsw.gov.au/services/grants-mbg/landing>.



Kind regards

Angela  
Service NSW



Email attachment:

**2021 COVID-19 Micro-Business Grant  
Letter from an independent qualified accountant,  
registered tax agent or registered BAS agent**

**Instructions for applicant:**

Applicants may use this letter to demonstrate eligibility for the 2021 COVID-19 Micro-business Grant, including the:

- Aggregated Annual Turnover, and
- Decline in turnover.

Applicants must consent to the administering agency conducting an audit of documentation used to support an application to verify information provided.

Giving false or misleading information is a serious offence. If information is found to be untrue or misleading, the matter may be referred to NSW Police and criminal penalties may apply.

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

Copy the text below onto your business letterhead that includes the name, address and ABN/ACN of your business or 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 Service NSW requesting a new letter be submitted.

Submitted information will be assessed in accordance with the Payment Guidelines and is subject to the Terms and Conditions and Privacy Collection Notice published on the Service NSW website.

Please refer to the Payment Guidelines for guidance on the Independent Practitioners who may complete this letter and defined terms.

Attn: SNSW Assessment Officer

Re: 2021 COVID-19 Micro-Business Grant

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 have outlined the Aggregated Annual Turnover requirements to the applicant as per the Terms and Conditions of the 2021 COVID-19 Micro-Business Grant. To support their application, the applicant has provided me with the financial information concerning their entity and, where applicable, any entities connected with them or their affiliates for the year ended 30 June 2020.

[*optional*]: The applicant has advised me that the following entities were either connected to, or affiliates of the applicant during the year ended 30 June 2020:

[*List entities....*]

[*optional*]: The following information was provided to me in relation to the turnover of the above entities and of the applicant for the year ended 30 June 2020:

[*List information provided.... e.g. income tax return, financial accounts*]

On the basis of the above, and on the assumption the financial information the applicant has provided to me is complete and accurate, the applicant's Aggregated Annual Turnover would be more than \$30,000 and less than \$75,000 for the year ended 30 June 2020.

I confirm that the above listed entity has experienced a Decline in Turnover of 30 per cent or more over a minimum two-week period between 26 June to 28 August 2021 due to the COVID-19 public health orders as compared to the same period in 2019, the same period in 2020, or the two-week period immediately before restrictions commenced (12 June to 25 June 2021), reported as:

Turnover for a minimum 14-day consecutive period between 26 June and 28 August 2021 inclusive	[ <i>insert dates used</i> ]	[ <i>insert turnover</i> ]
Turnover for the same period in 2019, the same period in 2020, or between 12 June to 25 June 2021	[ <i>insert dates used</i> ]	[ <i>insert turnover</i> ]
Decline in turnover (%)		[ <i>insert decline in turnover %</i> ]

If, after discussion with Service NSW, you have been advised to use an alternative comparison period, please supply those dates in the table above.

In accordance with the 2021 COVID-19 Micro-Business Grant Payment Guidelines the applicant listed above satisfies the 30 per cent decline in turnover requirement for the period based on the information the applicant has provided to me.

*[if the applicant's business operates through a trust structure]* I confirm the entity is operating the business and does not primarily receive passive income from the business.

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. This includes not conducting any enquiries to determine whether there are entities in addition to those identified to me by the applicant which were connected to, or affiliates of, the applicant at any time during the period in question.

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

*[Date]*

Qualified accountant, registered tax agent or registered BAS agent's:

- name, position title
- contact telephone number, email address
- professional registration details and registration number

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End of supplied evidence

This document submitted by Steven Ridd, Managing Director, Wistmans Wood Holdings Pty Limited [ACN 600 331 931] as trustee for Wistmans Wood Trust [ABN 51 965 308 493 ] trading as Nature Trail. Registered Address: 5 Kundibar Street KATOOMBA NSW 2780.]

By email [icac@icac.nsw.gov.au](mailto:icac@icac.nsw.gov.au)

The logo for the Independent Commission Against Corruption (ICAC) consists of the letters 'I·C·A·C' in a stylized, serif font, with dots between the letters.

INDEPENDENT COMMISSION  
AGAINST CORRUPTION

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Sydney, New South Wales  
Australia