

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

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

[2022 - present]



Witness Personal Account and Victim Impact Statement
[Complainant #32]

The following written evidence received from Steven Ridd by email to steve@naturetrail.com.au .

[Emails (most recent at top)]

START OF EVIDENCE

*

From: [REDACTED]
Sent: Monday, 16 September 2024 11:16 AM
To: steve@naturetrail.com.au
Subject: COVID 19 Grant for Micro Business

Hi Steve

Just read you blog re the COVID 19 grant

I too have been hit with repaying \$7500.

Just wondering where you are up to and has any action been taken against you

I do NOT plan to repay any funds...

Travel Safe !

Regards

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

*

From: [REDACTED]

Sent: Monday, 16 September 2024 1:21 PM

To: steve@naturetrail.com.au

Subject: Re: COVID 19 Grant for Micro Business - thanks for making contact

Hi Steve

My personal email is [REDACTED]

Personal mobile number [REDACTED]

The last letter i received is attached.

Travel Safe !

Regards

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

*

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.

Reference: [REDACTED]

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

By Email: [REDACTED]

Internal review of your application for the 2021 Micro Business Support Grant

Dear [REDACTED]

I refer to your application for abovementioned grant made on 27 August 2021 and your request dated 29 July 2024 for a review of the decision made about your application. You have requested an internal review on your application as you disagree with the audit outcome that was communicated to you by Service NSW.

I am authorised by delegation of the Minister for Customer Service and Digital Government under section 5.7(4) of the Government Sector Finance Act 2018, to conduct a review of and determine a final outcome for your application, in accordance with the terms and conditions set by the Minister for this Program.

During the review, the following information was considered:

- your initial application dated 27 August 2021
- your request for review dated 29 July 2024

Your eligibility has been considered against the following:

- Micro Business Support Grant - Terms and Conditions dated 27 August 2021, which was in force as at the date of your initial application, and
- Micro Business Support Grant – Guidelines dated 26 August 2021, which was in force as at the date of your initial application.

Internal review outcome

I confirm that following an audit of the application conducted by Service NSW, you have been deemed to be ineligible for payment under this grant program, based on the information provided at the initial application and for the purpose of this internal review.

As a result, you are still required to repay the monies paid to you initially for the amount of \$7,500.00. If you require assistance with repayment of those monies or are encountering financial hardship, please contact Revenue NSW on 1300 655 805 to discuss options.

Internal review considerations

Annual Turnover

3. Eligibility criteria

3.1 *Businesses and not-for-profit organisations impacted by the Public Health Order will be eligible if: they had an aggregated annual turnover of more than \$30,000 and less than \$75,000 for the year ended 30 June 2020;*

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

1. Businesses that commenced after June 2019

How to demonstrate aggregated annual turnover

Businesses applying for the Micro-business Grant must show the equivalent of more than \$30,000 and less than \$75,000 in annual turnover.

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.

Businesses should generally use a minimum 3-month period to demonstrate turnover and should provide: 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.

You Submitted:

- 2020 Tax return listing total business income as \$10,650
- Customer confirmed business started trading 01/11/2019 and ABR register showing business name was registered for check weight on 06/09/2019

As per calculation:

$\$10,650.00 / 242 \text{ (working days)} * 365 = \$16,063.01$

The business has not met eligibility criteria for annual turnover as it did not have an equivalent aggregated annual turnover of more than \$30,000 and less than \$75,000 for the year ended 30 June 2020 as required.

Please note, you were provided with the opportunity to submit any new supporting information/evidence to be considered as part of this internal review to demonstrate eligibility, however no further evidence was submitted.

Conclusion of your matter

I appreciate this is not the outcome you were seeking, and that this may be disappointing. It is the responsibility of Service NSW to ensure grants are provided to customers that meet and can demonstrate their compliance with the eligibility criteria in the Terms and Conditions.

The outcome of this review is final and there is no further avenue for review by Service NSW. If you are dissatisfied with the way Service NSW has handled your application, audit, or review, you may lodge a complaint through our website at <https://www.service.nsw.gov.au/contact-us/customer-complaints>.

Yours sincerely

Sarge

Customer Payments Support Team – Internal Reviews

For and on behalf of the Director Customer Payments

29 August 2024



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

ICAC

INDEPENDENT COMMISSION
AGAINST CORRUPTION

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