**Qualified Agent Letter (decline in revenue)**

Business Bushfire Recovery Grant Letter from an independent qualified accountant, registered tax agent or registered Business Activity Statement (BAS) agent

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| **Instructions for applicant:**  All applicants to the Business Bushfire Recovery Grant 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 **40 per cent and minimum $10,000 decline** **in ordinary revenue** requirement outlined in clause 5 of the [Program guidelines](https://business.vic.gov.au/grants-and-programs/business-bushfire-recovery-grant).  Please refer to Clause 5 of the [Program Guidelines](https://business.vic.gov.au/grants-and-programs/business-bushfire-recovery-grant) for further information including guidance on how to calculate the decline in ordinary revenue, the retention of records for assessment and audit purposes. All or any information provided by the applicant will be validated with the State and Federal Government agencies where appropriate.  If any information in the application is found to be incomplete, 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. |

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| **Instructions for qualified accountant / registered tax agent / registered BAS agent:**   1. **Copy the template** below onto your accountancy business letterhead that includes the name, address and ABN/ACN of your business or accountancy practice (employer). 2. **Complete the table in the letter** with details of the applicant’s business or organisation name and their ABN, ACN, IAN, Aboriginal and Torres Strait Islander corporation number (ICN) as relevant. 3. **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, Skills, Industry and Regions requesting a new letter be submitted.  Submitted information will be assessed in accordance with the [Program Guidelines](https://business.vic.gov.au/grants-and-programs/business-bushfire-recovery-grant) and personal information collected will be handled in accordance with the Department of Jobs, Skills, Industry and Region’s Privacy Statement at <https://business.vic.gov.au/privacy/detailed-privacy-statement>  Please refer to the [Program Guidelines](https://business.vic.gov.au/grants-and-programs/business-bushfire-recovery-grant) for guidance on the Qualified Agents who may complete this letter and defined terms. |

[On the Qualified Agent’s letterhead]

Attn: Business Victoria Assessment Officer

Re: Business Bushfire Recovery 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:

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| Applicant’s business name | *[Insert business name]* |
| Applicant’s business address (physical operating location) | *[Insert business address]* |
| Applicant’s Australian Business Number (ABN) | *[Insert business ABN]* |

I confirm that the above listed business has advised me as a consequence of 2024-25 Victoria Bushfires has since experienced a decline in revenue of at least $10,000 over a three-month **Impacted Period** [i.e. within the period of 16 December 2024 to 26 April 2025] and that decline represents at least 40 per cent of revenue comparable to the **Benchmark Period** [i.e. 16 December 2023 to 26 April 2024].

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| **Impacted Period**  Revenue for a minimum consecutive three-month period between 16 December 2024 to 26 April 2025  Guidance notes:  Note. If the business has accessed the Commonwealth Government’s Disaster Payment, this income should be included as revenue in the impacted period. | [*insert dates used*] | [*insert Revenue]* |
| **Benchmark period**  Revenue for a minimum consecutive three-month period between 16 December 2023 to 26 April 2024 | [*insert dates used*] | [*insert Revenue]* |
| **Decline in ordinary revenue (minimum of $10,000)**  Guidance notes:  Note. *If the decline* *in ordinary revenue is less than $10,000, then the business is not eligible for a grant from the Business Bushfire Recovery Grant program, as per clause 5.1(e) of program guidelines.* |  | *[insert decline in dollars $]* |
| **Decline in ordinary revenue (per cent, minimum of 40%)**  Guidance notes:  Decline in revenue % = [1-(Revenue in Impacted Period/Revenue in Benchmark Period)] x 100  Note. *If the decline* *in ordinary revenue (as calculated using the formula above) is less than 40 per cent then the business is not eligible for a grant from the Business Bushfire Recovery Grant program, as per clause 5.1(e) of program guidelines.* |  | [*insert decline in revenue %*] |

In accordance with the Business Bushfire Recovery Grant program guidelines the applicant listed above satisfies the **$10,000** ordinary revenue decline requirement, and that decline represents at least **40 per cent of ordinary revenue (measured against the benchmark period)** for the impacted period based on the information the applicant has provided to me.

The Applicant has advised me that the decline in revenue was a direct result of the 2024-25 Victoria Bushfires caused by one or more of the following:

* an evacuation order or tourism leave order; other supply chain interruptions or stock damage resulting in reduced sales, such as through road closures and utility disconnections;
* significantly reduced customer numbers, due to factors such as formal visitation closures or restrictions;
* reduced trade due to reduced visitation to the region as a result of the bushfires.

The business has informed me that the financial information they have provided for this decline in ordinary revenue calculation is consistent with ordinary revenue calculations and have not been manipulated for the purpose of receiving a grant from the Business Bushfire Recovery Grant program.

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 revenue.

[WHERE APPLICABLE – retain the relevant clause below]

1. **Employing businesses**: In accordance with the [Business Bushfire Recovery Grant Program Guidelines](https://business.vic.gov.au/grants-and-programs/business-bushfire-recovery-grant) ,I confirm that my client employs fewer than 20FTE.
2. **Franchisees**: In accordance with the [Business Bushfire Recovery Grant Program Guidelines](https://business.vic.gov.au/grants-and-programs/business-bushfire-recovery-grant), I confirm that my client is a small business/not-for-profit organisation that is part of a national chain but operate through a separate legal entity*.*

I consent to the Department of Jobs, Skills, Industry 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>]

I confirm that I am not an employee or director of the applicant, or an associated entity of the applicant, or a director or employee of an associated entity of the applicant (as defined in section 50AAA of the *Corporations Act 2001* (Cth)), and have no actual, perceived or potential conflict of interest in providing this letter on behalf of the applicant.

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

*[Date]*

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

* [Insert name, position title]
* [Insert contact telephone number, email address]
* [Insert professional registration details and registration number]