**Commercial Landlord Hardship Fund 3**

**Acute Hardship Stream**

**Letter from an independent qualified accountant,**

**registered tax agent or registered BAS agent**

**IMPORTANT**

The acute hardship grant applies to rent waivers over $6,000. Please ensure you have provided more than $6,000 (excl. GST) in rent waiver between 28 July 2021 and 15 January 2022 before obtaining a Qualified Agent letter.

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| **Instructions for landlord:**  All landlords requesting acute hardship consideration under the Commercial Landlord Hardship Fund 3 must provide a qualified accountant, registered tax agent or registered BAS agent with all the information they need to determine:  a) commercial rent comprises at least 70 per cent of their annual income  b) the landlord is neither an owner occupier of the tenanted property nor a related party of the tenant  Please refer to the Program Guidelines for further information, including on the required qualifications of the agent. All or any information provided by the applicant/landlord business 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. |

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| **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: Commercial Landlord Assessment Officer

Re: Commercial Landlord Hardship Fund 3

I confirm that I am a qualified agent**[[1]](#endnote-2)** independent from the applicant and provide this certificate with respect to:

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| Name of landlord (use complete legal name) | *[use this format if property held in trust: Shady Tree Pty Ltd as trustee for the Garden Family Trust]* |
| Address of landlord |  |
| Application tenanted property address | *[leased premises address]* |
| Landlord’s Australian Business Number (ABN) | *If applicable* |

In accordance with the Commercial Landlord Hardship Fund 3 program guidelines, I confirm that:

* the landlord listed above satisfies the requirement that commercial rent comprises at least **70 per cent** of the landlord’s gross annual income for the 2019-20 financial year, and
* the landlord is neither an owner occupier of the tenanted property address nor a related party[[2]](#endnote-3) of the tenant at the application property address shown above.

The landlord has informed me that the financial information they have provided is consistent with normal business practice and has not been manipulated for the purpose of receiving a grant from the Commercial Landlord Hardship Fund 3.

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 income.

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>]

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

[Date]

Qualified accountant:

* 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. [↑](#endnote-ref-2)
2. A Related Party, in relation to the landlord, is:

   * a relative (spouse/domestic partner, parent, grandparent, brother, sister, uncle, aunt, nephew, niece, lineal descendant or adopted child of the landlord or their spouse/domestic partner)
   * a company of which the landlord or their spouse/domestic partner is a director or shareholder
   * an individual who is a director or shareholder of the landlord or their spouse/domestic partner
   * a holding company, subsidiary or member of a group of companies
   * a beneficiary under a trust of which the landlord or their spouse/domestic partner is the trustee
   * a trustee of a trust under which the landlord or their spouse/domestic partner is the beneficiary

   [↑](#endnote-ref-3)