

Small Business JobMaker Booster (Scheme 1)

Terms and Conditions

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1. Program Parameters

1.1. Introduction

The Commonwealth Government currently offers a JobMaker Hiring Credit to certain businesses. Further information about this scheme is available at: www.ato.gov.au/General/JobMaker-Hiring-Credit.

The Commonwealth JobMaker Hiring Credit Scheme provides that certain businesses may receive the following payments:

- \$200 per week for each certain employee it hires aged 16 to 29; and
- \$100 per week for each certain employee it hires aged 30 to 35.

These Terms and Conditions are in relation to the Northern Territory Government's Small Business JobMaker Booster Scheme (**Program**) in which the JobMaker Hiring Credit is supplemented with funding (a **Booster Payment**) from the Northern Territory Government so that all Eligible Employers can receive a \$200 payment for Eligible Employees (clause 5) it hires regardless of the age of that Eligible Employee.

Under the Program, an Eligible Employer may be entitled to receive the following Booster Payments:

- \$100 per week for each Eligible Employee aged 30 to 35; and
- \$200 per week for each Eligible Employee aged 35 and over.

Taken together, the two schemes mean that all Eligible Employees can attract a \$200 payment per week, paid directly to their Employer.

Due to privacy laws and restrictions on information sharing, each scheme has a separate registration process. The following will help you determine where you need to register:

- if your Eligible Employees are aged 16 to 29, then you will only need to register with the Commonwealth scheme;
- if your Eligible Employees are aged 30 to 35, then you will need to register with both the Commonwealth JobMaker Hiring Credit scheme and this Program; or
- if your Eligible Employees are aged 35 and over, then you will only need to register with this Program.

1.2. General

1.2.1. Program Objective

The program is intended to support new job creation and new employment opportunities in the Northern Territory.

2. Program Definitions

Audit means the Department's right to check original documents and undertake workplace inspections to ensure all aspects of newly created positions fulfil and operate in accordance with the terms of the Program.

Booster Payment means money to be paid by the Department at its absolute discretion to Eligible Employers of Eligible Employees in accordance with these Terms and Conditions.

Claim Form means the form located at businessrecovery.nt.gov.au

Department means the Department of Industry, Tourism and Trade, an agency of the Northern Territory Government.

JobMaker Period means a quarterly period that occurs from 7 October 2020. For example, JobMaker Period 1 is 7 October 2020 to 6 January 2021;

Participant means both the employer and the employee.

Program means the Small Business JobMaker Booster Scheme 1.

Program Criteria means the criteria that must be met in order for you to be eligible to participate in the Program, as set out at clause 3.

Program Period means the period of time commencing on 7 October 2020 and expiring on either:

- 6 October 2021; or
- until the available funding is all used up, whichever occurs first.

Registration Date means the date from which an Eligible Employer may register for the Program as set out at clause 6.

Related means:

- (a) in relation to a company:
 - i. a director or member of the body or of a related body corporate; or
 - ii. a Relative of a director or member; or
 - iii. a Relative of the spouse of a director or member; or
 - iv. an employee of the company or a Relative of an employee of the company.
- (b) in relation to any other kind of legal entity,
 - i. a proprietor, partner or any other person exercising control (whether on their own or jointly with others) over the management of the Business; or
 - ii. a Relative of any person falling within (b) i. above; or
 - iii. an employee of the Business or a Relative of an employee of the Business
- (c) in relation to a person, means a Relative of that person.

Relative in relation to a person, means the spouse, defacto partner, parent or grandparent, child, step-child, grandchild, sibling or half-sibling of the person.

Terms and Conditions means the terms and conditions in relation to the Program as set out in this document.

Territory Enterprise is a business that satisfies all of the following:

- operating in the Northern Territory - the enterprise is currently engaged in productive activities (i.e., production of goods or delivery of services) out of premises within the Northern Territory; and

- has significant permanent presence - the enterprise maintains an office, manufacturing facilities, or other permanent base within the Northern Territory; and
- employing Northern Territory residents - the enterprise employs Territorians. An enterprise which relies exclusively on transient, interstate / international labour, or a fly-in/fly-out workforce will not satisfy this element.

Territory Resident is a person whose primary residential address is in the Northern Territory. This does not include transient, interstate, international, or a fly-in/fly-out workers. A Territory Resident is also considered a resident of the Northern Territory for tax purposes.

You means the employer.

3. Program Participation

The Program is open to an employer during the Program Period where the employer meets the following criteria:

- is an Eligible Employer (clause 4.2);
- hires a new Eligible Employee (clause 5); and
- can demonstrate they satisfy the Additionality Criteria (clause 4.1).

If the employer can satisfy each of the above criteria and wishes to participate in the Program they must register and apply for the Booster Payment by:

- completing and submitting the Registration Form (clause 6) and the Claim Form (clause 7) to the Department after the Registration Date, but before the Program Period expires;
- complying with all other processes and procedures contained in these Terms and Conditions, including additional terms that the Department may set from time to time.

4. Eligible Employers

4.1. Additionality Criteria

To attract a Booster Payment, the employee must be in an additional job created from 7 October 2020. To demonstrate that the job is additional, specific criteria must be met (**Additionality Criteria**).

The Additionality Criteria require that there is an increase in:

- the business' total employee headcount (minimum of one additional employee) from the reference date of 30 September 2020; and
- the payroll of the business for the reporting period, as compared to the three months to 30 September 2020.

The amount of the total hiring credit claim cannot exceed the amount of the increase in wages (as defined at s13 of the *Payroll Act 2009* (NT)) for the reporting period.

4.1.1. Baseline

The Baseline Values for the employer are based on Headcount and Payroll (defined at clause 6.1.3)

4.1.2. Terminating or Reducing Hours of Existing Employees

You will not be eligible, or you will be disqualified, if you enter into an arrangement to misrepresent your Baseline Values by terminating or reducing the hours of an existing employee in an attempt to access or increase payments under the Program.

An employer who is disqualified in this way loses all entitlements to Booster Payment for:

- any JobMaker Period that ends after the termination or reduction in hours occurred; and
- any subsequent periods.

Generally, this rule does not apply to a termination or reduction in hours that the employee has volunteered for to meet their needs or preferences. However, the Department may exercise its discretion to disqualify the employer if the employee was manipulated, coerced, or encouraged into agreeing to the changes.

In addition to losing access to Booster Payments, employers should consider their obligations under the *Age Discrimination Act 2004 (Cth)*, *Fair Work Act 2009 (Cth)* and *Anti-Discrimination Act 1992 (NT)*.

4.2. Eligibility Criteria

Employers may be an Eligible Employer for the Booster Payment if all of the following Eligibility Criteria apply.

The employer:

- has registered for the Program;
- is a legal entity (a natural person or an incorporated entity), with or without a registered business name;
- has an Australian Business Number (ABN) as at 7 October 2020 and continues to hold that ABN;
- has annual turnover of less than \$10 million;
- is a Territory Enterprise;
- was providing its services wholly or substantially in the Northern Territory as at 7 October 2020 and is continuing to do so;
- has not claimed JobKeeper payments or other wage subsidies for a fortnight that started during the JobMaker Period;
- is up to date with income tax and GST returns for the two years up to the end of the JobMaker Period for which they are claiming;
- satisfies the payroll increase and the headcount increase criteria, also known as the additionality criteria (see 4.1 above);
- is claiming in respect of an Eligible Employee;
- does not belong to one of the ineligible employer categories (see 4.2.3 below);
- has kept adequate records of the paid hours worked (or paid for) by the employee they are claiming the Booster Payment in respect of;
- has and will maintain during the course of the Program (and will provide copies upon request), all relevant business, occupation and related permits, licences and insurance coverage required to operate, including valid public liability insurance policy with minimum \$10 million cover, Workers

Compensation, Professional Indemnity, and all other relevant insurances to cover its usual business risks; and

- has successfully registered with the Department to be part of the Program – successful registration is dependent upon satisfactory results of due diligence the Department may conduct in its absolute discretion.

4.2.1. Effect of Other Government Payments

You cannot receive a Booster Payment if you also receive a JobKeeper payment during the same JobMaker fortnightly period. Employers who are receiving JobKeeper payments and would like to claim for the first JobMaker Period, must not claim JobKeeper payments for a JobKeeper fortnight starting on or after 7 October 2020.

You also cannot receive a Booster Payment if you are currently receiving other Australian Government wage subsidies such as the:

- Supporting Apprentices and Trainees Wage subsidy
- Australian Apprentice Wage subsidy
- Boosting the Apprenticeship Commencements Wage subsidy
- Restart, Youth Bonus, Youth, Parents or Long-term Unemployed Wage subsidies

4.2.2. Newly Established Businesses

Newly established businesses and businesses with no employees at the reference date of 30 September 2020 are able to claim the Booster Payment where they meet the criteria.

The minimum baseline headcount is one, so employers who had no employees at 30 September 2020 or who were created after this reference date will not be eligible for the first employee hired, but will be eligible for the second and subsequent eligible hires.

4.2.3. Ineligible Employers

An employer is not eligible for the Program during a JobMaker Period where any of the following apply.

The employer:

- had the Major Bank Levy imposed on the entity, or a member of its consolidated group, for any quarter on or before 30 September 2020;
- is an Australian government agency (within the meaning of the *Income Tax Assessment Act 1997* (Cth));
- is a local governing body;
- is wholly owned by an Australian government agency or a local governing body;
- is a company in liquidation or provisional liquidation;
- is an individual who has entered bankruptcy;
- terminated the employment or reduced the hours of work of an existing employee or employees for the sole or primary purpose of receiving or increasing payments under the Program;

- is a sovereign entity. The term 'sovereign entity' includes a body politic of a foreign country or a foreign government agency. Resident subsidiaries of a sovereign entity may be eligible employers if the entity satisfies the other eligibility criteria and is not ineligible due to any other exclusion. This is different to JobKeeper (resident subsidiaries were not eligible employers); or
- is a labour hire company, unless the additional eligible employee works directly for the labour hire company.

5. Eligible Employees

5.1. Eligibility Criteria

To be an Eligible Employee, the employee must:

- at the time their employment started, be aged either:
 - 30 to 35 years old to attract the payment of \$100 per week; or
 - over 35 years old to attract the payment of \$200 per week;
- have worked at least 20 paid hours per week on average for the full weeks they were employed over the reporting period;
- commenced their employment between 7 October 2020 and 6 October 2021;
- have received the JobSeeker Payment, Youth Allowance (Other), or Parenting Payment for at least one month within the past three months before they were hired;
- be in their first year of employment with this employer, reflecting that the hiring credit is only available for 12 months for each additional job; and
- must be employed for the period that the employer is claiming for them.

Employees may be employed on a permanent, casual or fixed term basis.

5.1.1. Ineligible Employees

The following are not Eligible Employees for the Program:

- employees aged under 16 years at the time their employment started;
- employees for whom the employer is also receiving a wage subsidy under another Commonwealth or Northern Territory program such as the Boosting Apprenticeship Commencements wage subsidy, Supporting Apprentices and Trainees subsidy and the Australian Apprentice Wage Subsidy Trial;
- employees that another employer is claiming the Booster Payment in respect of;
- employees that worked on average less than 20 hours per week for the full weeks they were employed during a reporting period; and
- employees that are not considered Territory Residents.

6. Registration

Employers must register with the Department before making a claim for Booster Payments. Successful registration is not a confirmation of eligibility.

You do not need to be registered before you hire Eligible Employees. Employers only need to register for the Program if their eligible employees are aged 30 years or older.

Registrations open in early March (**Registration Date**). You only need to register once.

6.1. Required Information

You must specify the following required information in your registration, including contact details, baseline values, and business details.

6.1.1. Contact Details

When registering, you must identify an individual to contact if the Department requires any further information from you. This can be for yourself or a third party such as your tax or BAS agent.

The contact details required are as follows:

- Relationship with employer;
- First name;
- Surname;
- Phone / mobile number; and
- Email.

6.1.2. Business Details

You must provide basic details about the business and provide information supporting that it is an Eligible Employer. Evidence to support these assertions and business eligibility will be required when making a claim.

You will need to provide the following business details:

- Australian Business Number (ABN);
- annual turnover for the 2019/20 financial year;
- address of main permanent premises within the Northern Territory. This can be the address of a head office, primary manufacturing facility, or other permanent base within the Northern Territory;
- number of employed Northern Territory residents. This does not include transient, interstate / international labour, or a fly-in/fly-out workers. Each employed NT resident, whether full-time, part-time or casual, counts as one. The number will be the same as your headcount baseline value if all your employees are Territory Residents;
- relevant business, occupation, and related permits and licences;
- your insurance coverage required to operate, including valid public liability insurance policy with minimum \$10 million cover such as workers compensation, professional indemnity and other relevant insurances to cover your usual business risks;
- any other documents requested by the Department to assist with assessing business eligibility; and
- the details of the employer's financial institution account including:

- account name;
- BSB code; and
- account number.

6.1.3. Baseline Values

You will need to provide baseline values for your headcount and payroll as of 30 September 2020.

These values will be used to assess your eligibility to claim the Booster Payment and the amount you can claim in each JobMaker Period.

Baseline values include headcount and payroll:

- **Headcount** is the total number of employees you had at 30 September 2020. Each employee, whether full-time, part-time or casual, counts as one. Your baseline headcount can't be changed after you submit your first claim.
- **Payroll** is your total payroll paid within the three months up to and including 6 October 2020. Report whole dollars only, do not include cents.

If you are a new business or had no employees at 30 September 2020, your baseline values will be zero.

In the second year of the program, your baseline headcount will increase in line with your access to the Booster Payment a year earlier. This ensures the Booster Payment is only available for up to 12 months from the date a new job was created.

7. Making a Claim

Certain employee information must be reported. You will not be able to claim Booster Payments until your reporting is up to date.

7.1.1. Employer Information

Employers will need to report quarterly and continue to meet all Eligibility Criteria.

Employers must retain records of the following documents which the Department may request copies of at any time:

- insurance coverage required to operate, including valid public liability insurance policy with minimum \$10 million cover;
- workers compensation;
- professional indemnity; and
- other relevant insurances to cover your usual business risks.

7.1.2. Employee Information

You must report the following information for each employee you intend to claim for:

- tax file number (TFN);
- date of birth (current official Australian Government ID showing date of birth sufficient to satisfy the Department as to the identity of the employee);
- full name;
- proof of Northern Territory residency (current official Australian Government ID sufficient to satisfy the Department as to the residential address of the employee);
- evidence of receiving JobSeeker Payment, Youth Allowance (Other), or Parenting Payment for at least one of the past three months before being hired;
- start date of employee (if occurring in the JobMaker Period);
- end date of employee (if occurring in the JobMaker Period); and
- whether your employee met the hours requirement. You will need to provide adequate records of the paid hours worked by the employee.

7.1.3. Entitlement Information

An employer must provide information about the entitlement for the JobMaker Period.

The claim information must include the following details:

- the total payroll expenses for the JobMaker Period;
- the baseline payroll amount for the period;
- the total headcount at the end of the period;
- the baseline headcount for the period;
- confirmation that each employee included in the claim calculation is an eligible additional employee (including that the minimum hours test has been satisfied); and
- a written statutory declaration.

7.1.4. Timeframes

A claim must be submitted within six months of the last day of the JobMaker Period for which you are claiming.

8. Payments

Eligible Employers may receive payment for up to 12 months for new jobs created for which they hire an Eligible Employee during the Program Period.

The Booster Payment will be available for each new job employers create over the next 12 months for which they hire an eligible employee. It will close to new entrants on 7 October 2021. An eligible employer who hires an eligible employee on 6 October 2021 (the last day that the scheme is open to new entrants) could be eligible for payments for the 12 months to 6 October 2022.

8.1. Paid Quarterly in Arrears

The Booster Payment will be paid quarterly in arrears. Employers can claim the first payment when claims open on 1 April 2021.

The Booster Payment will be paid to the employer.

8.2. Lodge Before Making a Claim

You must meet your lodgement obligations for the two years up to the end of the JobMaker Period for which you are claiming. If you are not up to date by the time you make a claim, your claim will be denied.

For example, if you have a tax return due on 30 December 2020 (before the end of the first JobMaker Period) you must lodge this return before you claim for the first JobMaker Period.

Make sure that you deal with your tax obligations early. If you submit lodgements or information close to the time you make a claim, your lodgements may still be processing when you claim. This means your payment will be delayed for up to 28 days. We cannot process claims and payment until we verify your lodgement obligations have been met.

8.3. Keep Lodgements Current

You must keep up to date with your lodgements to keep receiving payments.

If you have lodged late in the past, you may still be eligible for payments provided they are lodged by the time you submit your claim.

You do not have to pay us amounts you owe for your tax return or BAS before claiming the payment. However, if you fail to meet your payment obligations you may be charged interest. You should engage with us early so we can help you manage your debt.

8.4. Income tax returns

To keep up to date with your obligations you must lodge all tax returns due within the last two years up to the end of the JobMaker Period for which you are claiming.

Tax return due dates can vary depending on:

- your entity type
- how you lodge.

Visit <https://www.ato.gov.au/> for further information.

8.5. GST Returns

To keep up to date with your obligations, you must lodge all business activity statements (BAS) and any other GST returns (such as an annual GST return) due within the last two years up to the end of the JobMaker Period for which you are claiming. However, if you are not registered for GST, you do not need to register and lodge GST returns to be eligible for the Program.

The due date for lodging is displayed on your BAS. Your due date will depend on whether your reporting cycle is monthly, quarterly or annual. If the due date is on a weekend or public holiday, you have until the next business day to lodge and pay.

9. Program Changes

The Department reserves the right to:

- vary these Terms and Conditions, the Program Criteria, or any other documented rule or procedure relating to the Program at any time;
- accept or reject any claim for participation in the Program and/or any claim for issue or redemption of a Booster Payment in its absolute discretion;
- decide in its discretion whether a business or employee does or does not meet the intent of the Program Criteria for participation (notwithstanding that the business or employee may meet the requirements of the relevant definition);
- remove a Business from further participation in the Program where the Department has reasonably determined that the Business is no longer an Eligible Employer, is in breach of these Terms and Conditions or is otherwise not complying with the objective, intent or expectation of the Program; and
- cease the Program at any time should the Northern Territory Government policy change in which case no further Booster Payment will be issued.

10. Due Diligence, Audit, and Compliance with Law

It is a requirement that all Participants in the Program acknowledge:

- (a) that the Department will conduct such due diligence enquiries as it sees fit in order to ensure the integrity of the Program and that the allocated funding is used strictly in accordance with the intent of the relevant government policy; and
- (b) that it is a condition of participation in the Program that Businesses comply with all relevant laws, and, without limitation, that Businesses ensure they are aware of their obligations under the *Independent Commissioner Against Corruption Act 2017* (the Act) and that none of their officers, employees, and/or members engage in improper conduct as that term is defined in the Act.

The Department reserves the right to conduct an Audit at any time before or after granting a Booster Payment, or within 12 months after the Program ends.

By applying to participate in the Program, Businesses declare that they agree to the Department having access to any private register of information in relation to the Business or Organisation, and to the Department using, storing and releasing for lawful purposes, their information, including personal information.

Participants must provide a statutory declaration in the form and as to the matters as required by the Department from time to time and published on the Website. A Business that cannot make the declaration will not be admitted to participate in the Program.

11. Privacy

The Department is bound by the *Information Act 2002 (NT)* and will only ever use information in accordance with the Northern Territory Government's Information Privacy Principles. These principles are available at www.infocomm.nt.gov.au/privacy/information-privacy-principles or by contacting the Information Commissioner Northern Territory on 1800 005 610.

Participants should read the Department's [Privacy Policy¹](#) and by providing information to the Department under the Program, Businesses and Organisations agree to the following Privacy Statement:

Information collected as part of the Program application process is collected in accordance with the Program's terms and conditions and for the purposes of assessing participant eligibility, audit; monitoring; evaluation; and reporting.

By applying to participate in the Program, Participants consent to the Northern Territory Government:

- (a) storing information, including personal information (such as names and personal contact details);
- (b) using the information, including personal information for the purposes mentioned in the paragraph above;
- (c) disclosing the information to Services Australia for the purposes mentioned in the paragraph above; and
- (d) transferring some of this information, including personal information, outside of the Northern Territory (but not outside Australia) for the purposes mentioned in the paragraph above.

By applying to participate in the Program, you also consent to a tax officer of the Territory Revenue Office disclosing to the Department confidential information obtained in the administration of a taxation law relating to your identity and personal or financial affairs, including any tax defaults or overdue returns.

If you have provided personal information of another individual to the Northern Territory Government, you warrant that you have informed the person to whom the personal information relates that the personal information will be provided to the Northern Territory Government, and of the Northern Territory Government's intended use of this personal information, and that you have obtained consent from all such persons to allow the Northern Territory Government to use and disclose their personal information in this manner.

12. Release and Indemnity

By applying to participate and as a continuing obligation throughout any period of participation in the Program, You declare and warrant to the Department that You have read, understood and fully accept these Terms and Conditions and fully release and indemnify the Northern Territory Government against any loss or damage it may suffer of any nature whatsoever (including without limitation personal injury or death) caused or contributed to by participation in the Program, the conduct of any works or otherwise.

¹ <https://industry.nt.gov.au/privacy>

13. Disputes and Complaints

The Department is not responsible for resolving any disputes between the parties involved. Employees and Businesses must conduct their own due diligence with regards to their employment contract.

Consumer Affairs can be contacted on 1800 019 319 or go to www.consumeraffairs.nt.gov.au to find information on [dispute resolution](#)².

The Department gives no warranty that these organisations will be able to resolve disputes. If a dispute cannot be resolved in these forums the parties to the dispute will need to take independent legal advice.

For disputes and complaints relating to applications for registration as an Eligible Employer, the Eligible Employer can [contact us](#)³.

² <http://www.consumeraffairs.nt.gov.au/ForConsumers/ComplaintsAndDisputes/Pages/default.aspx>

³ <https://businessrecovery.nt.gov.au/contacts>