

Version
as at 29 March 2024



COVID-19 Resurgence Support Payments Scheme (August 2021) Order 2021 (LI 2021/222)

COVID-19 Resurgence Support Payments Scheme (August 2021) Order 2021: revoked, on 29 March 2024, by section 203(a) of the Taxation (Annual Rates for 2023–24, Multinational Tax, and Remedial Matters) Act 2024 (2024 No 11).

Patsy Reddy, Governor-General

Order in Council

At Wellington this 20th day of August 2021

Present:

The Right Hon Jacinda Ardern presiding in Council

This order is made under section 7AAC of the Tax Administration Act 1994 on the advice and with the consent of the Executive Council.

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Note

The Parliamentary Counsel Office has made editorial and format changes to this version using the powers under subpart 2 of Part 3 of the Legislation Act 2019.

Note 4 at the end of this version provides a list of the amendments included in it.

This order is administered by the Inland Revenue Department.

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Order

1 Title

This order is the COVID-19 Resurgence Support Payments Scheme (August 2021) Order 2021.

2 Commencement

This order comes into force on 24 August 2021.

3 Interpretation

(1) In this order, unless the context otherwise requires,—

7-day period means a period of 7 consecutive days

Commissioner means the Commissioner of Inland Revenue

commonly owned group, in relation to a group of specified persons, has the meaning described in eligibility criteria set by the Commissioner

CRSP scheme means the COVID-19 resurgence support payments scheme (August 2021)

full-time equivalent worker means a person who is an employee and who regularly works 20 or more hours per week

part-time equivalent worker means a person who is an employee and who regularly works less than 20 hours per week

specified person means—

- (a) an individual who is self-employed;
 - (b) a body corporate or an unincorporated body;
 - (c) a registered charity;
 - (d) an incorporated society;
 - (e) a post-settlement governance entity;
 - (f) a trust;
 - (g) a partnership (as defined in sections 8 and 9 of the Partnership Law Act 2019);
 - (h) any department or organisation in the State services (as defined in section 5 of the Public Service Act 2020) that is approved by the Minister of Finance as a participant in the CRSP scheme;
 - (i) a non-government organisation;
 - (j) a pre-revenue firm;
 - (k) a joint venture.
- (2) For the purposes of this order, a **part-time equivalent worker** must be treated as 0.6 of a full-time equivalent worker.

3A Transitional, savings, and related provisions

The transitional, savings, and related provisions set out in the Schedule have effect according to their terms.

Clause 3A: inserted, on 8 October 2021, by clause 4 of the COVID-19 Resurgence Support Payments Scheme (August 2021) Amendment Order (No 3) 2021 (LI 2021/299).

4 Activation and operation of CRSP scheme

- (1) The CRSP scheme is activated on 24 August 2021.
- (2) The CRSP scheme operates on and after 24 August 2021 until the first working day that is at least 6 weeks after the first date on which any area of New Zealand moves to the COVID-19 Protection Framework.

Clause 4(2): amended, on 10 December 2021, by clause 4 of the COVID-19 Resurgence Support Payments Scheme (August 2021) Amendment Order (No 7) 2021 (SL 2021/407).

5 Persons eligible for first grant under this order

A specified person living, or (if a non-natural person) registered or otherwise established, in New Zealand is eligible to receive a grant of money under the CRSP scheme if—

- (a) the person has a minimum 30% decline in revenue in relation to their business or organisation, which is calculated by comparing the following:

- (i) the revenue received by the person during a 7-day period nominated by the person—
 - (A) in accordance with the eligibility criteria set by the Commissioner; and
 - (B) which period must be during the period starting on or after 17 August 2021 and ending at the close of 1 November 2021:
- (ii) the revenue received by the person during a 7-day period nominated by the person—
 - (A) in accordance with eligibility criteria set by the Commissioner; and
 - (B) which period must be during the comparator period set by the Commissioner that applies to that person's business or organisation; and
- (b) the person has been operating the business or organisation in relation to which the revenue is received for a period of at least 1 month before 17 August 2021; and
- (c) in the case of a person who is one of a commonly owned group of specified persons, those persons collectively have a 30% decline in revenue, which is calculated by comparing the following:
 - (i) the revenue received by the commonly owned group of specified persons during the same 7-day period nominated by the person in paragraph (a)(i):
 - (ii) the revenue received by the commonly owned group of specified persons during the same 7-day period nominated by the person in paragraph (a)(ii).

Clause 5 heading: amended, on 17 September 2021, by clause 4 of the COVID-19 Resurgence Support Payments Scheme (August 2021) Amendment Order (No 2) 2021 (LI 2021/245).

Clause 5(a)(i)(B): amended, at 11.59 pm on 1 November 2021, by clause 4 of the COVID-19 Resurgence Support Payments Scheme (August 2021) Amendment Order (No 4) 2021 (SL 2021/341).

Clause 5(b): amended, on 9 September 2021, by clause 4 of the COVID-19 Resurgence Support Payments Scheme (August 2021) Amendment Order 2021 (LI 2021/238).

5A Persons eligible for second grant under this order

A specified person living, or (if a non-natural person) registered or otherwise established, in New Zealand is eligible to receive a second grant of money under the CRSP scheme if—

- (a) the person has a minimum 30% decline in revenue in relation to their business or organisation, which is calculated by comparing the following:
 - (i) the revenue received by the person during a 7-day period nominated by the person—

- (A) in accordance with the eligibility criteria set by the Commissioner; and
 - (B) which period must be during the period starting on or after 8 September 2021 and ending at the close of 1 November 2021:
- (ii) the revenue received by the person during a 7-day period nominated by the person—
 - (A) in accordance with eligibility criteria set by the Commissioner; and
 - (B) which period must be during the comparator period set by the Commissioner that applies to that person's business or organisation; and
- (b) the person has been operating the business or organisation in relation to which the revenue is received for a period of at least 1 month before 17 August 2021; and
- (c) in the case of a person who is one of a commonly owned group of specified persons, those persons collectively have a 30% decline in revenue, which is calculated by comparing the following:
 - (i) the revenue received by the commonly owned group of specified persons during the same 7-day period nominated by the person in paragraph (a)(i):
 - (ii) the revenue received by the commonly owned group of specified persons during the same 7-day period nominated by the person in paragraph (a)(ii).

Clause 5A: inserted, on 17 September 2021, by clause 5 of the COVID-19 Resurgence Support Payments Scheme (August 2021) Amendment Order (No 2) 2021 (LI 2021/245).

Clause 5A(a)(i)(B): amended, at 11.59 pm on 1 November 2021, by clause 5 of the COVID-19 Resurgence Support Payments Scheme (August 2021) Amendment Order (No 4) 2021 (SL 2021/341).

5B Circumstances required before third grant payable

- (1) A third grant is payable to eligible persons under clause 5C only if, at all times during the relevant period, at least part of New Zealand was at COVID-19 alert level 2, 3, or 4.
- (2) The relevant period starts at 11.59 pm on 17 August 2021 and ends at 12.01 am on 8 October 2021.

Clause 5B: inserted, on 8 October 2021, by clause 5 of the COVID-19 Resurgence Support Payments Scheme (August 2021) Amendment Order (No 3) 2021 (LI 2021/299).

5C Persons eligible for third grant under this order

A specified person living, or (if a non-natural person) registered or otherwise established, in New Zealand is eligible to receive a third grant of money under the CRSP scheme if—

- (a) the person has a minimum 30% decline in revenue in relation to their business or organisation, which is calculated by comparing the following:
 - (i) the revenue received by the person during a 7-day period nominated by the person—
 - (A) in accordance with the eligibility criteria set by the Commissioner; and
 - (B) which period must be during the period starting on or after 1 October 2021 and ending at the close of 1 November 2021;
 - (ii) the revenue received by the person during a 7-day period nominated by the person—
 - (A) in accordance with eligibility criteria set by the Commissioner; and
 - (B) which period must be during the comparator period set by the Commissioner that applies to that person's business or organisation; and
- (b) the person has been operating the business or organisation in relation to which the revenue is received for a period of at least 1 month before 17 August 2021; and
- (c) in the case of a person who is one of a commonly owned group of specified persons, those persons collectively have a 30% decline in revenue, which is calculated by comparing the following:
 - (i) the revenue received by the commonly owned group of specified persons during the same 7-day period nominated by the person in paragraph (a)(i);
 - (ii) the revenue received by the commonly owned group of specified persons during the same 7-day period nominated by the person in paragraph (a)(ii).

Clause 5C: inserted, on 8 October 2021, by clause 5 of the COVID-19 Resurgence Support Payments Scheme (August 2021) Amendment Order (No 3) 2021 (LI 2021/299).

Clause 5C(a)(i)(B): amended, at 11.59 pm on 1 November 2021, by clause 6 of the COVID-19 Resurgence Support Payments Scheme (August 2021) Amendment Order (No 4) 2021 (SL 2021/341).

5D Circumstances required before fourth grant payable

- (1) A fourth grant is payable to eligible persons under clause 5E only if, at all times during the relevant period, at least part of New Zealand was at COVID-19 alert level 2, 3, or 4.
- (2) The relevant period starts at 11.59 pm on 17 August 2021 and ends at 12.01 am on 29 October 2021.

Clause 5D: inserted, on 29 October 2021, by clause 6 of the COVID-19 Resurgence Support Payments Scheme (August 2021) Amendment Order (No 3) 2021 (LI 2021/299).

5E Persons eligible for fourth grant under this order

- (1) A specified person living, or (if a non-natural person) registered or otherwise established, in New Zealand is eligible to receive a fourth grant of money under the CRSP scheme if—
 - (a) the person has a minimum 30% decline in revenue in relation to their business or organisation, which is calculated by comparing the following:
 - (i) the revenue received by the person during a 7-day period nominated by the person—
 - (A) in accordance with the eligibility criteria set by the Commissioner; and
 - (B) which period must be during the period starting on or after 22 October 2021 and ending as provided in subclause (2):
 - (ii) the revenue received by the person during a 7-day period nominated by the person—
 - (A) in accordance with eligibility criteria set by the Commissioner; and
 - (B) which period must be during the comparator period set by the Commissioner that applies to that person's business or organisation; and
 - (b) the person has been operating the business or organisation in relation to which the revenue is received for a period of at least 1 month before 17 August 2021 (but *see* clause 8 if the person has not); and
 - (c) in the case of a person who is one of a commonly owned group of specified persons, those persons collectively have a 30% decline in revenue, which is calculated by comparing the following:
 - (i) the revenue received by the commonly owned group of specified persons during the same 7-day period nominated by the person in paragraph (a)(i):
 - (ii) the revenue received by the commonly owned group of specified persons during the same 7-day period nominated by the person in paragraph (a)(ii).

- (2) The period in subclause (1)(a)(i)(B) ends on the earlier of the following:
- (a) the close of the day before any area of New Zealand moves to the COVID-19 Protection Framework:
 - (b) immediately before all areas of New Zealand return to COVID-19 alert level 1.

Clause 5E: inserted, on 29 October 2021, by clause 6 of the COVID-19 Resurgence Support Payments Scheme (August 2021) Amendment Order (No 3) 2021 (LI 2021/299).

Clause 5E(1)(a)(i)(B): amended, on 23 November 2021, by clause 5(1) of the COVID-19 Resurgence Support Payments Scheme (August 2021) Amendment Order (No 6) 2021 (SL 2021/374).

Clause 5E(1)(b): amended, on 10 December 2021, by clause 5 of the COVID-19 Resurgence Support Payments Scheme (August 2021) Amendment Order (No 7) 2021 (SL 2021/407).

Clause 5E(2): inserted, on 23 November 2021, by clause 5(2) of the COVID-19 Resurgence Support Payments Scheme (August 2021) Amendment Order (No 6) 2021 (SL 2021/374).

5F Circumstances required before fifth grant payable

- (1) A fifth grant is payable to eligible persons under clause 5G only if, at all times during the relevant period,—
- (a) at least part of New Zealand was at COVID-19 alert level 2, 3, or 4; and
 - (b) Auckland has not moved to the COVID-19 Protection Framework.
- (2) The relevant period starts at 11.59 pm on 17 August 2021 and ends at 12.01 am on 12 November 2021.

Clause 5F: inserted, on 12 November 2021, by clause 5 of the COVID-19 Resurgence Support Payments Scheme (August 2021) Amendment Order (No 5) 2021 (SL 2021/362).

5G Persons eligible for fifth grant under this order

- (1) A specified person living, or (if a non-natural person) registered or otherwise established, in New Zealand is eligible to receive a fifth grant of money under the CRSP scheme if—
- (a) the person has a minimum 30% decline in revenue in relation to their business or organisation, which is calculated by comparing the following:
 - (i) the revenue received by the person during a 7-day period nominated by the person—
 - (A) in accordance with the eligibility criteria set by the Commissioner; and
 - (B) which period must be during the period starting on or after 5 November 2021 and ending as provided in subclause (2):
 - (ii) the revenue received by the person during a 7-day period nominated by the person—
 - (A) in accordance with eligibility criteria set by the Commissioner; and

- (B) which period must be during the comparator period set by the Commissioner that applies to that person's business or organisation; and
- (b) the person has been operating the business or organisation in relation to which the revenue is received for a period of at least 1 month before 17 August 2021 (but *see* clause 8 if the person has not); and
- (c) in the case of a person who is one of a commonly owned group of specified persons, those persons collectively have a 30% decline in revenue, which is calculated by comparing the following:
 - (i) the revenue received by the commonly owned group of specified persons during the same 7-day period nominated by the person in paragraph (a)(i):
 - (ii) the revenue received by the commonly owned group of specified persons during the same 7-day period nominated by the person in paragraph (a)(ii).
- (2) The period in subclause (1)(a)(i)(B) ends on the earlier of the following:
 - (a) the close of the day before any area of New Zealand moves to the COVID-19 Protection Framework:
 - (b) immediately before all areas of New Zealand return to COVID-19 alert level 1.

Clause 5G: inserted, on 12 November 2021, by clause 5 of the COVID-19 Resurgence Support Payments Scheme (August 2021) Amendment Order (No 5) 2021 (SL 2021/362).

Clause 5G(1)(a)(i)(B): amended, on 23 November 2021, by clause 6(1) of the COVID-19 Resurgence Support Payments Scheme (August 2021) Amendment Order (No 6) 2021 (SL 2021/374).

Clause 5G(1)(b): amended, on 10 December 2021, by clause 6 of the COVID-19 Resurgence Support Payments Scheme (August 2021) Amendment Order (No 7) 2021 (SL 2021/407).

Clause 5G(2): inserted, on 23 November 2021, by clause 6(2) of the COVID-19 Resurgence Support Payments Scheme (August 2021) Amendment Order (No 6) 2021 (SL 2021/374).

5H Circumstances required before sixth grant payable

- (1) A sixth grant is payable to eligible persons under clause 5I only if, at all times during the relevant period,—
 - (a) at least part of New Zealand was at COVID-19 alert level 2, 3, or 4; and
 - (b) Auckland has not moved to the COVID-19 Protection Framework.
- (2) The relevant period starts at 11.59 pm on 17 August 2021 and ends at 12.01 am on 26 November 2021.

Clause 5H: inserted, on 26 November 2021, by clause 7 of the COVID-19 Resurgence Support Payments Scheme (August 2021) Amendment Order (No 6) 2021 (SL 2021/374).

5I Persons eligible for sixth grant under this order

- (1) A specified person living, or (if a non-natural person) registered or otherwise established, in New Zealand is eligible to receive a sixth grant of money under the CRSP scheme if—
 - (a) the person has a minimum 30% decline in revenue in relation to their business or organisation, which is calculated by comparing the following:
 - (i) the revenue received by the person during a 7-day period nominated by the person—
 - (A) in accordance with the eligibility criteria set by the Commissioner; and
 - (B) which period must be during the period starting on or after 19 November 2021 and ending as provided in subclause (2):
 - (ii) the revenue received by the person during a 7-day period nominated by the person—
 - (A) in accordance with eligibility criteria set by the Commissioner; and
 - (B) which period must be during the comparator period set by the Commissioner that applies to that person's business or organisation; and
 - (b) the person has been operating the business or organisation in relation to which the revenue is received for a period of at least 1 month before 17 August 2021 (but *see* clause 8 if the person has not); and
 - (c) in the case of a person who is one of a commonly owned group of specified persons, those persons collectively have a 30% decline in revenue, which is calculated by comparing the following:
 - (i) the revenue received by the commonly owned group of specified persons during the same 7-day period nominated by the person in paragraph (a)(i):
 - (ii) the revenue received by the commonly owned group of specified persons during the same 7-day period nominated by the person in paragraph (a)(ii).
- (2) The period in subclause (1)(a)(i)(B) ends on the earlier of the following:
 - (a) the close of the day before any area of New Zealand moves to the COVID-19 Protection Framework:
 - (b) immediately before all areas of New Zealand return to COVID-19 alert level 1.

Clause 5I: inserted, on 26 November 2021, by clause 7 of the COVID-19 Resurgence Support Payments Scheme (August 2021) Amendment Order (No 6) 2021 (SL 2021/374).

Clause 5I(1)(b): amended, on 10 December 2021, by clause 7 of the COVID-19 Resurgence Support Payments Scheme (August 2021) Amendment Order (No 7) 2021 (SL 2021/407).

5J Persons eligible for seventh grant under this order

A specified person living, or (if a non-natural person) registered or otherwise established, in New Zealand is eligible to receive a seventh grant of money under the CRSP scheme if—

- (a) the person has a minimum 30% decline in revenue in relation to their business or organisation, which is calculated by comparing the following:
 - (i) the revenue received by the person during a 7-day period nominated by the person—
 - (A) in accordance with the eligibility criteria set by the Commissioner; and
 - (B) which period must be during the period starting on or after 3 October 2021 and ending with the close of 9 November 2021:
 - (ii) the revenue received by the person during a 7-day period nominated by the person—
 - (A) in accordance with eligibility criteria set by the Commissioner; and
 - (B) which period must be during the comparator period set by the Commissioner that applies to that person's business or organisation; and
- (b) the person has been operating the business or organisation in relation to which the revenue is received for a period of at least 1 month before 17 August 2021 (but *see* clause 8 if the person has not); and
- (c) in the case of a person who is one of a commonly owned group of specified persons, those persons collectively have a 30% decline in revenue, which is calculated by comparing the following:
 - (i) the revenue received by the commonly owned group of specified persons during the same 7-day period nominated by the person in paragraph (a)(i):
 - (ii) the revenue received by the commonly owned group of specified persons during the same 7-day period nominated by the person in paragraph (a)(ii).

Clause 5J: inserted, on 10 December 2021, by clause 8 of the COVID-19 Resurgence Support Payments Scheme (August 2021) Amendment Order (No 7) 2021 (SL 2021/407).

6 Amount of first, second, third, and fourth grants

- (1) A person who is eligible to receive a grant of money under 1 or more of clauses 5, 5A, 5C, and 5E is eligible for 1 grant only under each applicable clause.
- (2) The amount of each grant must be calculated under subclauses (4) and (5) (but a person who is one of a commonly owned group of specified persons may apply the modifications in clause 7).
- (3) *[Revoked]*
- (4) The amount of each grant is the lesser of the following:
 - (a) \$1,500 plus an additional amount of \$400 for each full-time equivalent worker employed by the person (up to a maximum of 50 full-time equivalent workers); or
 - (b) 4 times the amount by which the eligible person's revenue has declined (as calculated in accordance with clause 5, 5A, 5C, or 5E, as the case requires, and declared by the person in their application).
- (5) For the purposes of calculating the number of full-time equivalent workers employed by a person, the number of full-time and part-time workers must be added together (applying clause 3(2)) and if that addition produces a fraction it must be rounded up to the nearest whole number.

Clause 6: replaced, on 17 September 2021, by clause 6 of the COVID-19 Resurgence Support Payments Scheme (August 2021) Amendment Order (No 2) 2021 (LI 2021/245).

Clause 6 heading: replaced, on 12 November 2021, by clause 6 of the COVID-19 Resurgence Support Payments Scheme (August 2021) Amendment Order (No 5) 2021 (SL 2021/362).

Clause 6(1): replaced, on 8 October 2021, by clause 7(1) of the COVID-19 Resurgence Support Payments Scheme (August 2021) Amendment Order (No 3) 2021 (LI 2021/299).

Clause 6(2): replaced, on 8 October 2021, by clause 7(1) of the COVID-19 Resurgence Support Payments Scheme (August 2021) Amendment Order (No 3) 2021 (LI 2021/299).

Clause 6(3): revoked, on 8 October 2021, by clause 7(1) of the COVID-19 Resurgence Support Payments Scheme (August 2021) Amendment Order (No 3) 2021 (LI 2021/299).

Clause 6(4)(b): amended, on 8 October 2021, by clause 7(2) of the COVID-19 Resurgence Support Payments Scheme (August 2021) Amendment Order (No 3) 2021 (LI 2021/299).

6A Amount of fifth and sixth grants

- (1) This clause applies to a grant under clause 5G or 5I.
- (2) A person who is eligible to receive a grant of money under 1 or more of clauses 5G and 5I is eligible for 1 grant only under each applicable clause.
- (3) The amount of each grant must be calculated under subclauses (4) and (5) (but a person who is one of a commonly owned group of specified persons may apply the modifications in clause 7).
- (4) The amount of each grant is the lesser of the following:
 - (a) \$3,000 plus an additional amount of \$800 for each full-time equivalent worker employed by the person (up to a maximum of 50 full-time equivalent workers); or

- (b) 8 times the amount by which the eligible person's revenue has declined (as calculated in accordance with clause 5G or 5I, as the case requires, and declared by the person in their application).
- (5) For the purposes of calculating the number of full-time equivalent workers employed by a person, the number of full-time and part-time workers must be added together (applying clause 3(2)) and if that addition produces a fraction it must be rounded up to the nearest whole number.

Clause 6A: inserted, on 12 November 2021, by clause 7 of the COVID-19 Resurgence Support Payments Scheme (August 2021) Amendment Order (No 5) 2021 (SL 2021/362).

Clause 6A heading: replaced, on 26 November 2021, by clause 8(1) of the COVID-19 Resurgence Support Payments Scheme (August 2021) Amendment Order (No 6) 2021 (SL 2021/374).

Clause 6A(1): replaced, on 26 November 2021, by clause 8(2) of the COVID-19 Resurgence Support Payments Scheme (August 2021) Amendment Order (No 6) 2021 (SL 2021/374).

Clause 6A(2): replaced, on 26 November 2021, by clause 8(2) of the COVID-19 Resurgence Support Payments Scheme (August 2021) Amendment Order (No 6) 2021 (SL 2021/374).

Clause 6A(4)(b): amended, on 26 November 2021, by clause 8(3) of the COVID-19 Resurgence Support Payments Scheme (August 2021) Amendment Order (No 6) 2021 (SL 2021/374).

6B Amount of seventh grant

- (1) This clause applies to a grant under clause 5J.
- (2) A person who is eligible to receive a grant of money under clause 5J is eligible for 1 grant only under that clause.
- (3) The amount of each grant must be calculated under subclauses (4) and (5) (but a person who is one of a commonly owned group of specified persons may apply the modifications in clause 7).
- (4) The amount of each grant is the lesser of the following:
 - (a) \$4,000 plus an additional amount of \$400 for each full-time equivalent worker employed by the person (up to a maximum of 50 full-time equivalent workers); or
 - (b) 8 times the amount by which the eligible person's revenue has declined (as calculated in accordance with clause 5J, and declared by the person in their application).
- (5) For the purposes of calculating the number of full-time equivalent workers employed by a person, the number of full-time and part-time workers must be added together (applying clause 3(2)) and if that addition produces a fraction it must be rounded up to the nearest whole number.

Clause 6B: inserted, on 10 December 2021, by clause 9 of the COVID-19 Resurgence Support Payments Scheme (August 2021) Amendment Order (No 7) 2021 (SL 2021/407).

7 Calculating number of workers for members of commonly owned group

- (1) A person who is one of a commonly owned group of specified persons may calculate the number of full-time equivalent workers it employs in accordance

with clause 6(4) and (5) or clause 6A(4) and (5) or clause 6B(4) and (5), as the case may be, as modified by this clause.

- (2) The person may count an employee of another member of the commonly owned group as their own employee if that employee regularly works for them.
- (3) In determining whether the employee is a full-time equivalent worker or a part-time equivalent worker, the person may only count the hours that the employee regularly works for them.
- (4) For the purposes of this clause, whether, and to what extent, an employee regularly works for a person must be established in accordance with the terms and conditions determined by the Commissioner.

Clause 7: inserted, on 8 October 2021, by clause 8 of the COVID-19 Resurgence Support Payments Scheme (August 2021) Amendment Order (No 3) 2021 (LI 2021/299).

Clause 7(1): amended, on 10 December 2021, by clause 10 of the COVID-19 Resurgence Support Payments Scheme (August 2021) Amendment Order (No 7) 2021 (SL 2021/407).

Clause 7(1): amended, on 12 November 2021, by clause 8 of the COVID-19 Resurgence Support Payments Scheme (August 2021) Amendment Order (No 5) 2021 (SL 2021/362).

8 Businesses acquired after 17 July 2021

- (1) Clauses 5E, 5G, 5I, and 5J apply with the modifications in this clause if—
 - (a) the person applying for the grant (the **applicant**) has not been operating the business or organisation in relation to which the revenue is received for a period of at least 1 month before 17 August 2021; and
 - (b) the business or organisation in relation to which the revenue is received has been operating for a period of at least 1 month before 17 August 2021; and
 - (c) the applicant acquired that business or organisation from another person (the **vendor**) after 17 July 2021; and
 - (d) the nature and character of the business or organisation has not substantially changed between the comparator period and the revenue period.
- (2) Any revenue received by the vendor from operating that business or organisation in a comparator period that commences before 17 August 2021 is treated as being received by the applicant for the purposes of the calculation involving that comparator period.
- (3) For the purposes of this clause, whether a business or an organisation has been acquired, and whether the nature and character of the business or organisation has not substantially changed, must be established in accordance with the terms and conditions determined by the Commissioner.
- (4) In this clause,—

comparator period means the 7-day period nominated by the applicant in paragraph (a)(ii) of clause 5E(1), 5G(1), 5I(1), or 5J, as the case may be

revenue period means the 7-day period nominated by the applicant in paragraph (a)(i) of clause 5E(1), 5G(1), 5I(1), or 5J, as the case may be.

Clause 8: inserted, on 10 December 2021, by clause 11 of the COVID-19 Resurgence Support Payments Scheme (August 2021) Amendment Order (No 7) 2021 (SL 2021/407).

Schedule

Transitional, savings, and related provisions

cl 3A

Schedule: inserted, on 8 October 2021, by clause 9 of the COVID-19 Resurgence Support Payments Scheme (August 2021) Amendment Order (No 3) 2021 (LI 2021/299).

Part 1

Provisions relating to COVID-19 Resurgence Support Payments Scheme (August 2021) Amendment Order (No 3) 2021

Schedule Part 1: inserted, on 8 October 2021, by clause 9 of the COVID-19 Resurgence Support Payments Scheme (August 2021) Amendment Order (No 3) 2021 (LI 2021/299).

1 Members of commonly owned group may receive top-up payment

- (1) This clause applies to a person who—
 - (a) is one of a commonly owned group of specified persons; and
 - (b) before 8 October 2021, received a grant under clause 5 or 5A, or both.
- (2) If the grant or grants received by the person were of a lower amount than the person would receive under clauses 5 and 5A as calculated in accordance with the amended order, the person is eligible to receive a top-up payment.
- (3) The amount of the top-up payment must be the difference between—
 - (a) the amount the person is eligible to receive under clauses 5 and 5A (as calculated in accordance with the amended order); and
 - (b) the amount the person received under clauses 5 and 5A before 8 October 2021.
- (4) In order to claim a top-up under this clause, an eligible person must make an application in accordance with the procedure required by the Commissioner.
- (5) In this clause, **amended order** means this order as in force on 8 October 2021.

Schedule clause 1: inserted, on 8 October 2021, by clause 9 of the COVID-19 Resurgence Support Payments Scheme (August 2021) Amendment Order (No 3) 2021 (LI 2021/299).

Michael Webster,
Clerk of the Executive Council.

Notes

1 *General*

This is a consolidation of the COVID-19 Resurgence Support Payments Scheme (August 2021) Order 2021 that incorporates the amendments made to the legislation so that it shows the law as at its stated date.

2 *Legal status*

A consolidation is taken to correctly state, as at its stated date, the law enacted or made by the legislation consolidated and by the amendments. This presumption applies unless the contrary is shown.

Section 78 of the Legislation Act 2019 provides that this consolidation, published as an electronic version, is an official version. A printed version of legislation that is produced directly from this official electronic version is also an official version.

3 *Editorial and format changes*

The Parliamentary Counsel Office makes editorial and format changes to consolidations using the powers under subpart 2 of Part 3 of the Legislation Act 2019. See also PCO editorial conventions for consolidations.

4 *Amendments incorporated in this consolidation*

Taxation (Annual Rates for 2023–24, Multinational Tax, and Remedial Matters) Act 2024 (2024 No 11): section 203(a)

COVID-19 Resurgence Support Payments Scheme (August 2021) Amendment Order (No 7) 2021 (SL 2021/407)

COVID-19 Resurgence Support Payments Scheme (August 2021) Amendment Order (No 6) 2021 (SL 2021/374)

COVID-19 Resurgence Support Payments Scheme (August 2021) Amendment Order (No 5) 2021 (SL 2021/362)

COVID-19 Resurgence Support Payments Scheme (August 2021) Amendment Order (No 4) 2021 (SL 2021/341)

COVID-19 Resurgence Support Payments Scheme (August 2021) Amendment Order (No 3) 2021 (LI 2021/299)

COVID-19 Resurgence Support Payments Scheme (August 2021) Amendment Order (No 2) 2021 (LI 2021/245)

COVID-19 Resurgence Support Payments Scheme (August 2021) Amendment Order 2021 (LI 2021/238)