

# ALGAL BLOOM FISHERIES AND AQUACULTURE ASSISTANCE GRANT GUIDELINES

## Overview

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The Algal Bloom Fisheries and Aquaculture Assistance Grant (“**ABFAAG**”) program is part of the South Australian and Commonwealth Government package to support commercial fisheries and aquaculture licence holders that have been significantly impacted as a result of the Algal Bloom, across South Australia’s coastline.

Grants are available to support eligible licence holders that:

- have received licence fee relief under the [Algal Bloom Fee Relief Program](#); or
- have been unable to catch and/or harvest their typical volume of marine species; or
- have been unable to operate due to extended harvest closures implemented by the Department of Primary Industries and Regions (“**PIRSA**”).

The Department of State Development (“**DSD**”), working in collaboration with the Department of Treasury and Finance (“**DTF**”), will administer the ABFAAG program.

Bolded terms in these Guidelines are defined in Attachment 1: Definitions.

## Available funding

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Eligible **South Australian commercial fisheries or aquaculture licence holders** that have been significantly impacted by closures of harvest areas and/or experienced reduced catch/harvest since the Algal Bloom event may apply for assistance up to **\$350,000** (GST exclusive), as follows:

- **General Assistance Payment (Part A)** – up to \$300,000 – applicants may be eligible to access three (3) *General Assistance Payments*, up to \$100,000 each, subject to meeting eligibility criteria including demonstrating an impact over different **impact periods** as a direct result of the Algal Bloom event.
- **Employee Retention Payment (Part B)** – up to \$50,000 – employing **South Australian commercial fisheries or aquaculture licence holders** may be eligible to access two (2) Employee Retention Payments, up to \$25,000 each, in conjunction with any second and third *General Assistance Payments*.

Additional detail of each payment is provided below in Part A and Part B.

Only one application, for each grant payment, can be submitted per aquaculture or fisheries licence, per **Australian Business Number (“ABN”)** and per entity.

The Treasurer, or their delegate, may in their absolute discretion designate multiple applicants to be a **Grouped Entity** for the purpose of applying the maximum grant cap.

## Part A – General Assistance Payment

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The available grant amount is up to **\$300,000** (GST exclusive) across three payment rounds, up to **\$100,000** each (GST exclusive), calculated under a tiered scheme as follows [note: the criteria for accessing the first and second payments and third payment differ]:

### **First and Second Payment (Round 1 and 2)**

A grant of up to **\$200,000** (GST exclusive) is available over two initial payment rounds, up to **\$100,000** each (GST exclusive), subject to demonstrating impact from the Algal Bloom event over different **impact periods**.

A second General Assistance Payment is strictly conditional on applicants demonstrating continued impact under the ABFAAG guidelines for a different **impact period**.

*The **impact period** and **comparative period** must be different or subsequent, and not overlapping with, the **impact period** and **comparative period** used to assess the first payment].*

### **Tier 1**

- An immediate initial payment of **\$25,000** (GST exclusive), subject to demonstrating:
  - the **closure of a licence holder’s harvest area** for an extended period (greater than one (1) month in any consecutive three (3) month period from 1 April 2025 to 30 June 2026 (the ‘**impact period**’)) as a result of a direction by PIRSA due to the impact of the Algal Bloom event; or
  - a **decline in catch/harvest** of thirty percent [30%] or more in any consecutive three (3) month period from 1 April 2025 to 30 June 2026 (the ‘**impact period**’), compared to the corresponding three (3) month period in the year prior (the ‘**comparative period**’). [Note: evidence needs to include comparable **catch data** from previous relevant periods that can be verified and confirmed by PIRSA]; or
  - that PIRSA has approved a licence fee waiver under the [Algal Bloom Fee Relief Program](#) during any period from 1 April 2025 to 30 June 2026 (the ‘**impact period**’)

*Applicants can only demonstrate continued impact via a period of subsequent licence fee waiver where PIRSA has conducted an active assessment of impact/eligibility for that period as a result of the Algal Bloom event. DSD will confirm with PIRSA whether this has occurred, and if required you may be asked for additional or alternative evidence of impact.*

## Tier 2

- An additional amount of up to **\$75,000** (GST exclusive) depending on business turnover, subject to demonstrating (in addition to Tier 1 requirements):
  - the impact of the Algal Bloom event has resulted in a decline in **business turnover** of thirty percent [30%] or more in any consecutive three (3) month period from 1 April 2025 to 30 June 2026 (the '**impact period**'), compared to the corresponding three (3) month period in the year prior ('**comparative period**').

*DSD may seek advice or information from PIRSA to confirm that the decline in business turnover is reasonably related to the Algal Bloom event (e.g. relevant to specific licences, species and other technical industry information) and, if required, you may be asked for additional or alternative evidence of impact.*

- Additional amounts, up to \$75,000 are calculated as follows:
  - \$25,000 if business turnover in 2023-24 was above \$200,000.
  - \$50,000 if business turnover in 2023-24 was above \$400,000.
  - \$75,000 if business turnover in 2023-24 was above \$600,000.

Example: If an aquaculture licence holder has **business turnover** of \$330,000, subject to meeting all other eligibility requirements, it would be eligible to receive:

Base amount (Tier 1)	\$25,000
Additional (Tier 2)	\$25,000 (above \$200,000 less than \$400,000)
<b>Total</b>	<b>\$50,000</b>

## Third Payment (Round 3)

In response to the continued impact of the Algal Bloom event, eligible **South Australian commercial fisheries or aquaculture licence holders** may be able to access a General Assistance Payment of up to **\$100,000** (GST exclusive), subject to demonstrating continued impact from the Algal Bloom event over a different **impact period** to the first and second Payments.

A third General Assistance Payment is strictly conditional on applicants demonstrating continued impact under the ABFAAG guidelines for a different **impact period**.

*The **impact period** and **comparative period** must be different or subsequent, and not overlapping with, the **impact period** and **comparative period** used to assess the first or second payment*

The third General Assistance Payment will be capped at the value of the applicant's verified decline in **business turnover** for the third **impact period** compared to the corresponding **comparative period**.

## **Single Tiered Payment**

Subject to demonstrating a decline in **business turnover** of thirty percent [30%] or more in any consecutive three (3) month period from 1 April 2025 to 30 June 2026 (the "**impact period**"),

compared to the corresponding three (3) month period in the year prior (“**comparative period**”) as a direct result of the Algal Bloom event, a single tiered grant payment calculated as follows:

- Up to \$25,000 if business turnover in 2023-24 or 2024-25 was below \$200,000.
- Up to \$50,000 if business turnover in 2023-24 or 2024-25 was above \$200,000.
- Up to \$75,000 if business turnover in 2023-24 or 2024-25 was above \$400,000.
- Up to \$100,000 if business turnover in 2023-24 or 2024-25 was above \$600,000.

*DSD may seek advice or information from PIRSA to confirm that the decline in business turnover is reasonably related to the Algal Bloom event (e.g. relevant to specific licences, species and other technical industry information) and, if required, you may be asked for additional or alternative evidence of impact.*

Example #1: If an eligible business demonstrates **business turnover** of \$23,000 in the applicable **impact period** and **business turnover** of \$35,000 in the corresponding **comparative period**, (turnover decline of 34% or \$12,000 for the third **impact period**), the maximum Third Payment available is \$12,000.

Example #2: If an eligible business demonstrates **business turnover** of \$100,000 in the applicable **impact period** and **business turnover** of \$160,000 in the corresponding **comparative period**, (turnover decline of 37.5% or \$60,000 for the third **impact period**), in addition to evidencing **business turnover** of \$500,000 in 2023-24, the maximum Third Payment available is \$60,000.

## Part B – Employee Retention Payment

Eligible **South Australian commercial fisheries or aquaculture licence holders** that are able to provide evidence of sustained hardship experienced as a result of the Algal Bloom event, may apply for additional assistance, in conjunction with a second and third *General Assistance Payment*, of up to **\$50,000** (GST exclusive) across two payments of up to **\$25,000** (GST exclusive) each, to supplement employee wages to assist with employment retention. The grant amount is calculated as follows:

- For eligible **South Australian commercial fisheries or aquaculture licence holders** that can demonstrate a **decline in catch/harvest** of at least sixty per cent (60%) **and** a decline in **business turnover** of at least sixty per cent (60%) for the corresponding *General Assistance Payment impact period*, a payment up to \$25,000 (GST exclusive) as follows:
  - **\$10,000** (GST exclusive) for up to the first 1.0 FTE employed by the applicant at the date of application; and
  - **\$4,000** (GST exclusive) for each additional FTE above 1.0 FTE.

*Example: A business with 2.5 FTE that can demonstrate a 60% reduction in catch/harvest and business turnover would receive:*

- \$10,000 for the first 1.0 FTE, plus

- \$4,000 × 1.5 = \$6,000 for the remaining 1.5 FTE.

Total payment: \$16,000 (GST exclusive).

- For all other eligible **South Australian commercial fisheries or aquaculture licence holders** a payment up to \$25,000 (GST exclusive) as follows:
  - **\$4,000** (GST exclusive) per FTE employed by the applicant at the date of application.

*Example: A business with 8.0 FTE that meets all other eligibility criteria would receive:*

*- \$4,000 x 8 = \$32,000, less amount over cap (\$7,000)*

*Total payment: \$25,000 (GST exclusive)*

*[Note: pro-rata payment will be made for fractions of a whole FTE – see calculation and examples below].*

The *Employee Retention Payment* is only available to **South Australian commercial fisheries or aquaculture licence holders** eligible to receive a second and third General Assistance Payment (i.e. where an eligible applicant can demonstrate impact from the Algal Bloom event over a different impact period).

Applicants must completely acquit the first *Employee Retention Payment* (i.e fully apply the payment received to **Employee** wage costs) before being eligible to receive a second *Employee Retention Payment* [note: Applicants may still apply for a second *Employee Retention Payment* before evidence has been provided that the first *Employee Retention Payment* has been fully acquitted, however the second *Employee Retention Payment* will not be approved/paid until it has].

#### FTE Calculation

*In addition to full-time employees, the FTE calculation can also be used to express a part-time or casual employee as a proportion of an employee in an equivalent full-time position. The proportion is expressed as a decimal fraction of one (to two decimal points). To calculate the FTE for part time or casual employees, divide the number of hours worked per week (excluding overtime hours) for each employee by the normal full-time hours per week of that employee's position.*

*For example, for positions in which 37.5 hours per week is normal full-time:*

- *an employee working 20.0 hrs/week in that position would be 0.53 FTE (20.0 divided by 37.5 = 0.53).*
- *an employee working 37.5 hrs/week in that position would be 1.0 FTE (37.5 divided by 37.5 = 1.0).*

*[Note: An employee cannot be expressed as more than one full-time equivalent (1.0)].*

## How funding may be used

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Financial support provided to eligible **South Australian commercial fisheries or aquaculture licence holders** is to be applied as follows:

### *Part A – General Assistance Payment*

- funding is intended to assist in meeting costs and overheads, including utilities, salaries, rent, expert advice, finance and interest payments, whilst the business is unable to operate due to harvest restrictions implemented by PIRSA, or has experienced a significant reduction in catch.

### *Part B – Employee Retention Payment*

- funding is an additional incentive for a business to retain existing employees throughout the Algal Bloom event. It is intended to act as a supplement, in addition to any **General Assistance Payments** received, to assist businesses meet their total wage costs, rather than fund employees in their entirety. Applicants may apply funding received from a Tier 1 or Tier 2 General Assistance Payment towards employment costs, including wages, at their discretion. However, applicants **must** apply all funding received from an *Employee Retention Payment* towards **Employee** wage costs.

The grant is a voluntary payment by the **State** to assist parties impacted by the Algal Bloom event. It is not intended to meet all costs of the eligible recipient.

## Key dates

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<b>Applications open</b>	29 July 2025
<b>Applications close</b>	31 July 2026
<b>Grants paid</b>	<b>General Assistance Payments</b>
	<b>Tier 1</b> - Once an application is approved and grant agreement executed, payment is processed within fifteen (15) days.
	<b>Tier 2</b> - Payment within fifteen (15) days of the <b>State</b> being satisfied of the applicant's eligibility.
	<b>Employee Retention Payment</b>
	Payment in combination with a second or third <i>General Assistance Payment</i> (either Tier 1, or Tier 1 and Tier 2) i.e. within fifteen (15) days of the <b>State</b> being satisfied of the applicant's eligibility.

## Eligibility criteria

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To be eligible for the grant, the applicant must:

- be a legal entity established in Australia (a sole trader, company, partnership or trustee of a trust). Incorporated entities must be incorporated in Australia;
- be a **South Australian commercial fisheries or aquaculture licence holder** (if the South Australian commercial fisheries or aquaculture licence that the applicant trades

through is not in the name of the applicant, the applicant must have authority from the licence holder to apply for a grant using that licence to meet these eligibility criteria);

- have held an active ABN since 1 January 2025;
- be registered for GST at the time applications opened (29 July 2025);
- demonstrate minimum **business turnover** of \$75,000 in financial year 2023-24 or 2024-25;
- have an **Australia-wide grouped payroll** not greater than \$10 million in the financial year 2024-25 [*Note: the information you provide with your application will be verified against information held by Revenue SA*];
- derive at least seventy-five per cent [75%] of **business turnover** directly from commercial fisheries/aquaculture activities under the commercial fisheries or aquaculture licence(s) in financial year 2023-24 or 2024-25;
- demonstrate a direct impact as a result of the Algal Bloom event;
- demonstrate ability and intent to continue to operate as a going concern i.e. beyond the Algal Bloom event [*Note: grant monies will need to be repaid if the business is wound-up or sold within 12 months of receiving a grant*]; and
- not be an **excluded entity**.
- if applying for a **General Assistance Payment**:
  - satisfy the relevant requirements described in *Part A – General Assistance Payment* for that **General Assistance Payment**.
- if applying for an **Employee Retention Payment**:
  - satisfy the relevant requirements described in *Part B – Employee Retention Payment* for that **Employee Retention Payment**; and
  - be an **Employing Entity** at the date of application.

**South Australian commercial fisheries or aquaculture licence holders** may be assessed for exceptional circumstances eligibility where they do not explicitly meet the specific eligibility criteria outlined in this section but have been materially impacted by the Algal Bloom event.

Eligibility under exceptional circumstances will be considered by the Treasurer, or their delegate, on a case-by-case basis. The Treasurer, or their delegate, is not obliged to approve any application.

Applicants will not be eligible if:

- the applicant has received, or has been approved to receive, financial assistance relating to the Algal Bloom event from another **State** government assistance scheme, except for [Algal Bloom Fee Relief Program](#).
- the applicant is entitled to receive a payment under a general insurance or income protection insurance policy in relation to the Algal Bloom event.

## Evidence

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Applicants must declare that they meet the Eligibility Criteria when submitting the application and provide the following evidence in support of their application:

- copy of lodged business activity statements (BAS) downloaded from the Australian Taxation Office (ATO) portal for the relevant periods (including **comparative period**), as per eligibility criteria. Where this is not available:
  - copies of income statements/financials validated by a **registered tax agent** for the relevant period and the comparative period in the previous year.
- copy of lodged tax return(s) downloaded from the Australian Taxation Office (ATO) portal, or copies of income statements/financials validated by a **registered tax agent**, showing business turnover for the relevant year per eligibility criteria.
- a copy of the business' bank statement, which must show the bank name and logo, business' bank account name(s), BSB and account number.
- Catch/harvest returns for the relevant period for which a decline is demonstrated, as well as the **comparative period** (if applicable) [*Note: the information you provide with your application will be verified against information held by PIRSA*]
- a Certificate of Currency for any general business insurance policy and income protection policy [*if the business does not have an insurance policy, the form will give the applicant the option to provide their most recent Business Activity Statement issued by the ATO*].
- where the applicant is submitting an application on behalf of a trust, a business bank statement showing the account name of the trust and the trustee. If the business bank statement cannot show a link between the trustee and the trust, the form will give the applicant the option to provide a copy of the trust deed or consent to act as trustee documents instead.
- a signed statement declaring an ability and intent to continue to operate as a going concern i.e. beyond the Algal Bloom event [*note: the statement provided with your application may be validated by the **State** and/or its representative as part of the assessment process*].
- any other information requested from time to time by DSD or DTF through the application process.

In addition, applicants applying for an **Employee Retention Payment** must also provide:

- the number of **FTE** employed at the date of application, with a declaration that the calculation has been conducted in accordance with the definition of **FTE** as set out in these Guidelines and *Part B – Employee Retention Payment*.

## How to apply

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All applications to the ABFAAG program will need to be submitted via the online application portal at: <https://mybusiness.smartygrants.com.au/algal-bloom-assistance>.

Applications will be assessed against the eligibility criteria and must be submitted by the closing date.

Applicants that receive or are approved to receive a *General Assistance Payment* under the ABFAAG program will be invited to submit an application for a subsequent *General Assistance Payment* (maximum of three), and an *Employee Retention Payment* (if applicable) (maximum of two), subject to demonstrating continued impact in a different **impact period**. Applications may only be made by accessing the links provided in the invitation.

An application for a subsequent *General Assistance Payment* (or an *Employee Retention Payment*) cannot be submitted until a current application and payment is approved.

If you require further information regarding the ABFAAG program, please contact [algalbusinesssupportgrants@sa.gov.au](mailto:algalbusinesssupportgrants@sa.gov.au) or call 8429 7700.

## Terms and conditions

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- Applicants must retain all records required for assessment purposes under the program until five (5) years after the closing day for applications.
- Applicants must consent to DSD conducting an audit of documentation used to support an application to verify information provided, which may include contacting the nominated qualified accountant to verify the financial information provided.
- If information in the application is found to be untrue or misleading, the matter may be referred to law enforcement authorities of the relevant Australian, state or territory government and penalties may apply.
- All grants are conditional upon eligible Applicants entering into a grant agreement on terms and conditions determined by the **State**.

## Freedom of information

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Applicants should be aware that all documents in the possession of the government, including those about this grant opportunity, are subject to the *Freedom of Information Act 1991 (SA)* (“**FOI Act**”). Information submitted in applications and all related correspondence, attachments and other documents may be made publicly available under the FOI Act.

The FOI Act gives members of the public a legally enforceable right to apply to access documents – subject to certain exemptions – held by government agencies, local government authorities, statutory and regulatory bodies and South Australian universities.

## Privacy and information policy

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DSD and DTF comply with the Government of South Australia’s Information Privacy Principles Instruction. DSD and DTF collect information (including personal information) as reasonably necessary for the purposes and functions of:

- administering our grants and funding programs;
- keeping you informed about the program, relevant upcoming events, grant funding;
- initiatives and outcomes, our services, special events or client feedback surveys, as well as our activities in general; and/or
- improving our websites and other services.

The collection and use of information extends to use of such information by the Treasurer and Minister for Small and Family Business for the purposes as outlined above.

If an applicant believes that any information provided in their application is confidential or commercial-in-confidence, the applicant must clearly identify such information and the reason for its confidentiality.

Any information contained in or relating to an application and any other associated evidence, documentation or information, including information identified by an applicant as confidential information for the purposes of applying for funding under this Program, may be disclosed by DSD or DTF to, or used by DSD or DTF:

- to its employees, advisers or third parties in order to manage the ABFAAG program, including but not limited to, for the purposes of evaluating and assessing the application;
- for the purposes of verifying any information contained in your application – DSD or DTF may provide information to other agencies or third parties nominated in your application including, but not limited to, RevenueSA;
- for the purpose of economic, policy or other modelling, including sharing with third parties, consultants or advisers engaged by DSD or DTF for that purpose;
- for due diligence, monitoring, reporting and audit purposes;
- within the **State** where this serves the legitimate interests of DSD or DTF;
- in response to a request by a House or Committee of the Parliament of the Commonwealth of Australia or South Australia;
- for training, systems testing and process improvement, including compiling statistics and reports;
- if an application is successful, for promotion of outcomes;
- where information is authorised or required by law to be disclosed; or
- where the information is already in the public domain.

It is the intent of the government to be transparent with regards to financial assistance provided to industry. The government intends to publicly disclose details of all financial assistance provided by the government for this program (which will include, but is not limited to, the name of the successful applicant, and amount of grant funding).

## Reservation of Rights

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The Treasurer reserves the right to:

- administer the ABFAAG program and conduct the process for the assessment and approval of applications to the ABFAAG program in such manner as they think fit;
- change the structure, procedures, nature, scope or timing of, or alter the terms of participation in the process or overall ABFAAG program (including but not limited to these Guidelines, eligibility, timeframes, terms and conditions, submission and compliance of applications), where in such circumstances notice will be provided to applicants on the DSD website; and
- consider or accept, or refuse to consider or accept, any application which:
  - is lodged other than in accordance with these Guidelines; or

- is lodged after the relevant closing date; or
  - is otherwise non-conforming in any respect.
- where approval of an application has been communicated to an applicant, withdraw such approval in the event facts or information come to the attention of DSD or DTF (whether known at the time of the application or not) which in their reasonable opinion: (a) are material to their assessment of the application or (b) mean the application is made other than in accordance with these Guidelines or non-confirming in any respect; and
- abandon or close the program as they think fit.

## Disclaimer

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No responsibility for any loss or damage caused by reliance on any of the information or advice provided by or on behalf of the **State**, or for any loss or damage arising from acts or omissions made, is accepted by the **State**, its instrumentalities, officers, servants or agents.

## Copyright

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By applying for financial assistance an applicant will be taken to:

- license the **State** to reproduce for the purpose of this process, the whole or any portion of application despite any copyright or other intellectual property right that may subsist; and
- transfer ownership in the documents and any other materials constituting the application to the Treasurer.

# Attachment 1: Definitions

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**Algal Bloom event** means: the naturally occurring, algal bloom event that is affecting parts of the South Australian coastline as of July 2025.

**Algal Bloom Fee Relief Program** means: the PIRSA licence fee relief program for commercial fishers, aquaculture and charter boat operators impacted by the algal bloom affecting South Australia's coastline.

**Australia-wide grouped payroll** means: the payroll for all members of a group for payroll tax purposes under Part 5 of the *Payroll Tax Act 2009* (SA).

**Business turnover** means: total business or gross income from everyday business activities, including sales made over the internet, income from sales (cash and electronic) and foreign income. It excludes all the following:

- any grant payment received from the **State** as part of the Algal Bloom response package (including, but not limited to grants under the ABFAAG program, the Algal Bloom Small Business Support Grant (“ABSBSG”) program and the **Algal Bloom Fee Relief Program**) [*note: applicants are responsible for identifying any grant payments included in their financials to ensure the timely/accurate assessment of their applications*];
- GST included in sales to your customers;
- sales to associates that aren't for payment and aren't taxable;
- sales not connected with an enterprise you run;
- input-taxed sales you make;
- sales not connected with Australia; and
- value of gifts made to you.

**Catch data** means: mandatory catch and effort periodic returns and, where applicable, catch and disposal records.

**Closure of a licence holders harvest area** means: an area closed in response to South Australian Shellfish Quality Assurance Program (SASQAP) actions.

**Comparative period** means: for the period used to demonstrate a reduction in business turnover and/or catch/harvest, the corresponding three (3) month period in the year prior e.g. where business turnover and/or catch/harvest is measured from 1 April 2025 to 30 June 2025, the comparative period is 1 April 2024 to 30 June 2024.

**Decline in catch/harvest** means: a reduction in catch/harvest reported for the comparative period analysed.

**Employee** means: full time, part time or casual staff, and does not include:

- employees who do not reside in South Australia;
- contractors, or staff engaged through a contractor – includes temporary or labour hire staff;
- owners;
- partners;
- company directors;

- shareholders; or

a beneficiary of a trust.

**Employing entity** means: an entity that employs full time, part time or casual staff.

**Excluded entity** means: the following organisations which are not eligible for assistance:

- public companies within the meaning of the *Corporations Act 2001* (Cth) (other than an unlisted public company);
- tax-exempt entities (except for registered charities that are income-tax exempt);
- Local Government and Councils;
- Local Government Associations;
- Industry Associations; or
- State or Federal Government agencies.

**FTE** means: a person, as at date of application:

- a) who resides in South Australia;
- b) who is taken to be an employee of the applicant under the *Payroll Tax Act 2009* (SA);
- c) who, under an applicable industrial award or agreement, is taken to work on a full-time basis, or if no such award or agreement exists, is required by the applicant to work at least 37.5 hours a week; and
- d) is not a contractor, or engaged by or through a contractor.

**Grouped Entity** means: a group of applicants which are taken to be one applicant for the purposes of the ABFAAG program and the maximum grant cap. An applicant ('First Entity') may be grouped together with another applicant where, for example, that other applicant:

- is a related body corporate to the First Entity within the meaning of s 50 of the *Corporations Act 2001* (Cth);
- controls the First Entity or their business, or which is controlled by the First Entity or their business within the meaning of s 50AA of the *Corporations Act 2001* (Cth);
- where the First Entity or their business is controlled by an entity (the 'Principal Entity'), is controlled by the Principal Entity within the meaning of s 50AA of the *Corporations Act 2001* (Cth);
- has an investment in the First Entity or their business;
- is an entity in which the First Entity or their business has an investment;
- is an associate of the First Entity within the meaning of s 50AAA of the *Corporations Act 2001* (Cth);
- is any officer or employee of the First Entity; or
- is any other entity which, in the opinion of the Treasurer or their delegate, is related to the First Entity or their business.

**GST** means: goods and services tax levied under the *A New Tax System (Goods and Services Tax) Act 1999* (Cth).

**Impact Period** means: a consecutive three (3) month period from 1 April 2025 to 30 June 2026 for which the applicant demonstrates impact to meet eligibility criteria outlined in these Guidelines (e.g., a reduction in **business turnover**, or the period in which an applicant has received licence fee relief from PIRSA).

**Registered tax agent** means: a currently registered member of a professional accounting body (i.e. CPA Australia, Chartered Accountants Australia and New Zealand or the Institute of Public Accountants).

**South Australian commercial fisheries or aquaculture licence holder** means: a business that as at 28 July 2025:

- holds a valid South Australian commercial fisheries or aquaculture licence issued by PIRSA;
- is currently conducting its business or operations in South Australia;
- when aggregated as a whole with its Related Entities, conducts its business or operations predominantly in South Australia; and
- has its principal place of business and head office registered at a premises within South Australia.

**State** means: the Government of South Australia.