|  |  |
| --- | --- |
|  | |
| [recipient name]  [recipient address] | [Date] |
| Transition assistance funding template agreement | |

Dear [name]

Please sign and return the enclosed copy of this Agreement to confirm your acceptance of the following terms. If you have any questions about these arrangements, please contact the Transition Assistance Funding Team on [insert email].

Ernst & Young (“the Program”, “we”, “us” or “EY”) have agreed to enter this Agreement under which we will provide [INSERT RECIPIENTS NAME] (“you” or the “Recipient”) with Transition Assistance Funding for the purpose of assisting the Recipient to undertake the Activity.

The Recipient agrees to use the Transition Assistance Funding and undertake the Activity in accordance with this Agreement and the relevant Transition Assistance Funding Details.

This cover letter, the Transition Assistance Funding Details and the Terms and Conditions (collectively, this “Agreement”), describes the arrangements between us, including each party’s respective obligations. In the event of ambiguity or inconsistency between the terms in the documents comprising this Agreement, the document appearing first in this list will have precedence to the extent of the ambiguity or inconsistency.

This Agreement represents the whole Agreement between the parties in relation to Transition Assistance Funding and the Activity and supersedes and extinguishes all previous drafts, agreements, arrangements and understandings between the parties, whether written or oral, relating to this subject matter.

Yours sincerely

Enclosure:

Copy of this letter with all appendices for you to sign and return

* Appendix A - Transition assistance funding details
* Appendix B - Terms and conditions
* Attachment 1 - Working with vulnerable people, including children Statement of Compliance
* Attachment 2 - Template statutory declaration

**AGREED AND ACCEPTED BY [LEGAL NAME of  
RECIPIENT]:**

By (Authorised Representative):

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Name and Title

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Signature

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Date

Appendix A

# Transition assistance funding details Agreement number: [insert]

| Name of Transition Assistance Funding | BLCW Transition Assistance Funding – Round Two | |
| --- | --- | --- |
| Recipient | Recipient: [insert]  ABN: [insert]  Address: [insert]  Phone Number: [insert] | |
| EY Details | Ernst & Young (ABN 75 288 172 749) trading as the Boosting the Local Care Workforce Program  200 George Street, Sydney NSW 2000 | |
| Purpose of the Transition Assistance Funding | The purpose of the Transition Assistance Funding is to purchase individualised supports including business advice, professional services and software upgrades to provide practical support across a number of business areas. | |
| The Activity | Recipients must use the funding only on Eligible Activities referred to in Attachment 3 and within the Activity Period. | |
| Agreement Commencement Date | XX / XX / XXXX | |
| Agreement Completion Date | XX / XX / XXXX  *(Six months from the Agreement Commencement Date)* | |
| Activity Period | [insert Agreement Date to Agreement Completion Date] | |
| Activity Schedule | Milestone | Due Date |
| Signed Statement of Compliance | [insert due date] |
| Statutory declaration and completed Transition Assistance Funding surveys | [insert due date] |
| Transition Assistance Funding Payment | BSB: [insert], Account Number: [insert]  Funding Amount: $[insert] (excluding GST), $[insert] (including GST)  A Recipient Created Tax Invoice will be issued with payment. | |
| Reporting | Within 30 days after the Agreement Commencement Date, each Recipient is required to provide:   1. Signed Statement of Compliance (Attachment 1)   Within 30 days after the Agreement Completion Date, each Recipient is also required to provide:   1. A statutory declaration, affirming that money was spent in accordance with this Agreement (Attachment 2). 2. Completed Transition Assistance Funding surveys including a recompleted Readiness Assessment. | |
| Governing Law | The governing law of this Agreement is the law of the Australian Capital Territory | |

Appendix B

# Terms and conditions

1. **Term of this Agreement**
2. This Agreement commences on the Agreement Commencement Date and ends on the Agreement Completion Date, unless terminated earlier in accordance with the terms of this Agreement.
3. The Activity must be completed in accordance with the Activity Schedule.
4. **Activity**
5. You must carry out the Activity as required by this Agreement, including meeting the Milestones set out in the Activity Schedule.
6. You are required to engage a service provider to carry out Eligible Activities. For your benefit, we have suggested some providers in the List of Professional Business Consultants.
7. At all times when carrying out the Activity you must:
   1. use proper skill and care;
   2. comply with any codes of ethics, regulations or other industry standards relevant to the Activity;
   3. comply with all relevant laws and take all reasonable actions to ensure that no fraud occurs;
   4. pay all taxes, duties and government charges imposed in Australia or overseas in connection with the performance of this Agreement;
   5. notify us immediately if a conflict of interest arises, or could reasonably be perceived by others to have arisen, that may restrict you undertaking the Activity in a fair and independent way;
   6. communicate with us, especially if there is an issue that may delay, stop or adversely affect the Activity; and
   7. provide information and documents we reasonably require.
8. **Payment of Transition Assistance Funding**
9. We will pay you the Transition Assistance Funding Amount as a lump sum payment (unless we decide to withhold payment in accordance with clause 3(b)) and in accordance with the Transition Assistance Funding Details and within 14 business days after this Agreement has been fully executed.
10. We may by notice to you withhold payment of the Transition Assistance Funding Amount (or any part of the Transition Assistance Funding Amount) (“Withholding Notice”) where we reasonably believe that you have not complied with this Agreement or you are unable to undertake the Activity. If we provide you a Withholding Notice it will state the reasons we are withholding the Transition Assistance Funding Amount and steps that you can take to address those reasons.
11. If we withhold the Transition Assistance Funding Amount (or any part of the Transition Assistance Funding Amount) in accordance with clause 3(b) and you satisfactorily address the reasons contained in the Withholding Notice then we will pay you the Transition Assistance Funding Amount (or any part of the Transition Assistance Funding Amount which has been withheld).
12. The Recipient must ensure that the nominated account for Transition Assistance Funding payment is an account in the Recipient’s name and which the Recipient controls, with an authorised deposit-taking institution authorised under the Banking Act 1959 (Cth) to carry on banking business in Australia.
13. The Recipient agrees to only spend the Transition Assistance Funding Amount for the purpose of undertaking the Activity, including on Eligible Activities.
14. The Recipient agrees to request approval for any change in Eligible Activities from those discussed and agreed during the Direct Contact session from the BLCW Program Coordinator who facilitated the session and also the Transition Assistance Funding team in writing, prior to committing the funds.
15. The Recipient acknowledges that the Transition Assistance Funding can only be used on Eligible Activities that are not directly funded by the Commonwealth.
16. Within 30 days after the Agreement Completion Date you will provide us with a statutory declaration, affirming that you only spent the Transition Assistance Funding for the purpose of undertaking the Activity and in accordance with the terms of this Agreement.
17. You must provide the Reports in the form and at the times set out in the Transition Assistance Funding Details and in the Activity Schedule or as otherwise notified to you in writing and you must provide all information requested by us to verify that you spent the Transition Assistance Funding Amount in accordance with this Agreement and in carrying out the Activity.
18. If any of the Transition Assistance Funding Amount has been spent on Ineligible Activities, or other than in accordance with this Agreement, or any amount of the Transition Assistance Funding Amount is additional to the requirements of the Activity, the Recipient agrees to repay that amount to us unless agreed otherwise.
19. In the event of overpayment or an amount paid to you that you are unable to spend in accordance with this agreement, you must repay this amount to us.
20. **Reporting**
21. You must provide us the Reports at the relevant times set out in the Activity Schedule in the Transition Assistance Funding Details.
22. If we consider that the form or content of a Report is not adequate for EY’s purposes, we can request you to submit a revised Report. You must submit that revised Report within 30 Business Days of EY’s request, unless we specify a shorter or longer time.
23. **Record Keeping Obligations**
24. You must keep accurate records and accounts including receipts, proof of purchase and invoices, to show how you are spending the Transition Assistance Funding and carrying out the Activity.
25. You must keep these records and accounts in their original form for at least 5 years after the Agreement Completion Date or other period as required by legislation.
26. **Audit Rights**
27. You must, at all reasonable times, allow access to all records, accounts, documents and papers relating to this Agreement, including those relating to how you are carrying out, and receiving or spending the Transition Assistance Funding for the Activity and allow copies of these materials to be taken by the following:
28. us, or persons authorised by us; or
29. the Commonwealth Auditor-General (including his or her delegate); or
30. an information officer appointed under the Australian Information Commissioner Act 2010 (Cth) who is performing ‘privacy functions’ as defined in that Act.

For the purpose of clause 6 the parties agree that: '**access'** includes access to your premises (which means premises occupied by you or where any obligation under this Agreement is undertaken); and you must provide such assistance as may be needed to allow access to all records, accounts, documents and papers relating to this Agreement.

1. **Intellectual Property**
2. The Recipient owns the Intellectual Property Rights in Material created undertaking the Activity.
3. The Recipient gives us and the Commonwealth a non-exclusive, irrevocable, royalty-free licence to use, reproduce, publish and adapt Reporting Material for EY’s or the Commonwealth’s purposes.
4. The licence in clause 7(b) does not apply to Activity Material.
5. This Agreement does not affect the ownership of Intellectual Property Rights in Existing Material.
6. **Privacy and Confidentiality**
7. When dealing with Personal Information in carrying out the Activity, the Recipient agrees not to do anything which, if done would be a breach of an Australian Privacy Principle.
8. The parties agree not to disclose each other’s confidential information without prior written consent of the other party or unless required or authorised by law.
9. You acknowledge that the Commonwealth (including us) may disclose or publish details about this Agreement or the Activity. The details may include (but are not limited to) your name, the Transition Assistance Funding Amount for this Agreement and/or the Activity and the location where the Activity is being delivered or performed.
10. **Termination**
11. We may terminate this Agreement by notice where we reasonably determine that you have breached this Agreement, you have provided a false or misleading statement in your Transition Assistance Funding Application or you become bankrupt, insolvent, enter into a scheme of arrangement with creditors, or come under any form of external administration.
12. We may also terminate this Agreement by notice to you if the DSS Grant Agreement is terminated.
13. We may also terminate this agreement by notice to you if we need to do so in order to comply with any regulatory, independence or other professional obligation to which we are subject.
14. We may also terminate this Agreement by notice to you where we reasonably determine that you are in breach of your working with vulnerable people obligations, as set out at clause 10 of this Agreement.
15. In the event of termination under this clause 9, we will only be liable to:
16. pay any part of the Transition Assistance Funding Amount due and owing to you under this Agreement at the date of the notice; and
17. reimburse you for any reasonable expenses that you unavoidably incurred that relate directly to the termination and are not covered by 9(e)(i).

Notwithstanding this clause and any other clauses of this Agreement, we shall not be liable to pay you any expenses on termination of this Agreement if we determine (in our sole and absolute discretion) that you have provided any false or misleading statement in your Transition Assistance Funding Application and/or engaged in any fraudulent activity during the term of this Agreement.

1. Our liability to pay any amount under clause 9(e) is subject to you complying with the terms of this Agreement and it will not exceed the Transition Assistance Funding Amount. You will not be entitled to compensation for loss of prospective profits or benefits that would have been conferred on you.
2. **Working with Vulnerable People**
3. You agree to provide the signed Statement of Compliance referred to in Attachment 1, that you have met your working with vulnerable people, including children obligations to the Program within 30 days of signing this Agreement, and you must comply with these obligations for the Term of this Agreement.
4. You agree that if you fail to comply with working with vulnerable people, including children obligations during the Activity Period, we have a right to terminate this Agreement.
5. **Indemnity**
6. You indemnify us for any claims, loss or damage arising in connection with the Activity. However, this indemnity will not apply to the extent that we have directly caused the claim, loss or damage.
7. **Insurance**
8. The Recipient agrees to maintain and to ensure that any of its service providers which it engages on its behalf, maintains adequate insurance for the duration of this Agreement and provide us with proof when requested.
9. **Complaints Process and Disputes**
10. If you have a complaint about this Agreement and Transition Assistance Funding you must first attempt to resolve the issue with us.
11. In the event that the issue is not resolved in accordance with clause 13(a), you acknowledge that the Department of Social Services Complaints Procedures apply to complaints about Transition Assistance Funding. All complaints about a Transition Assistance Funding which cannot be resolved with us, must be lodged in writing through the complaints form on the [Department of Social Services website](https://www.dss.gov.au/contact/feedback-compliments-complaints-and-enquiries/feedback-form.).
12. The Parties agree not to initiate legal proceedings in relation to a dispute unless they have tried and failed to resolve the dispute by negotiation.
13. The procedure for dispute resolution does not apply to action relating to termination or urgent litigation.
14. **Media**
15. You must obtain EY’s prior approval before you make any media or other announcement to the public or third parties about this Agreement, the Activity or the Transition Assistance Funding.
16. **Liaison and Directions**
17. You must liaise with and provide information to us, or any other person nominated by us, at our request.
18. You must immediately comply with all of EY’s requests and directions.
19. You must immediately notify us of any matter or incident that could be damaging to our reputation, or the reputation of the Boosting the Local Care Workforce Program should it become publicly known.
20. **Miscellaneous**
21. A Party is not by virtue of this Agreement the employee, agent or partner of the other Party and is not authorised to bind or represent the other Party.
22. This Agreement represents the whole Agreement between the parties and supersedes and extinguishes all previous drafts, agreements, arrangements and understandings between them, whether written or oral, relating to this subject matter.
23. You are not permitted to assign or novate this Agreement or the Activity or any portion thereof.
24. Clauses 3, 4, 5, 6, 7, 8, 9,10 and 11 of this Agreement survive the termination or expiry of this agreement.
25. The governing law of this agreement is the law of the Australian Capital Territory.

**Definitions**

**Activity** means the activity described in the Transition Assistance Funding Details.

**Activity Schedule** means the activity schedule described in the Transition Assistance Funding Details.

**Activity Period** means the activity period set out in the Transition Assistance Funding Details.

**Activity Material** means any Material, other than Reporting Material, created or developed by the Recipient as a result of the Activity.

**Australian Privacy Principle** has the same meaning as in the Privacy Act 1988.

**Commonwealth** means the Australian Commonwealth Government, including the Department of Social Services.

**DSS Grant Agreement** means the Grant Agreement dated 29 May 2018, Agreement ID 4-BCP2EDO between the Department of Social Services and Ernst & Young.

**Eligible Activity** is an activity described in Attachment 3.

**Existing Material** means Material developed independently of this Agreement that is incorporated in or supplied as part of Reporting Material.

**Ineligible Activities** are those which are not permitted under this Agreement as described in Attachment 3.

**Intellectual Property Rights** means all copyright, patents, registered and unregistered trademarks (including service marks), registered designs, and other rights resulting from intellectual activity (other than moral rights under the *Copyright Act 1968*).

**Material** includes documents, equipment, software (including source code and object code versions), goods, information and data stored by any means including all copies and extracts of them.

**Milestones** means the milestones that you must meet set out in the Activity Schedule.

**List of Professional Business Consultants** means the non-exhaustive list of providers of professional services that will be made available on the Program website to which you may have regard when seeking a Provider to deliver the Eligible Activities.

**Personal Information** has the same meaning as in the Privacy Act 1988.

**Readiness Assessment** means the self-assessment tool completed by the Recipient available on the [Program website](https://blcw.dss.gov.au/readiness).

**Readiness Plan** means the Readiness

Plan generated after the Recipient has completed the Readiness Assessment available on the [Program website](https://blcw.dss.gov.au/readiness).

**Report/s** means the Reports set out in the Transition Assistance Funding Details.

**Reporting Material** means all Materialwhich the Recipient is required to provide to us for reporting purposes as specified in the Transition Assistance Funding Details.

**Transition Assistance Funding Amount** means the amount of money that we will be paid to the Recipient as set out in the Transition Assistance Funding Details.

Attachment 1

# Working with vulnerable people, including children Statement of Compliance

## Statement of Compliance

### Statement by Recipient

I, <ACCOUNTABLE OFFICER>, <TITLE>, <ORGANISATION> make the following statement for the benefit of the Ernst & Young and the Department of Social Services:

Having made diligent inquiries, I have reasonable grounds to believe that the organisation itself, and staff working with vulnerable people including children on behalf of my organisation in relation to the Department of Social Services Transition Assistance Funding arrangements:

* Comply with relevant legislation relating to requirements for working with vulnerable people including children in the jurisdiction in which the activities are delivered, and
* Have complied with relevant legislation in their jurisdictions relating to mandatory reporting of suspected child abuse and neglect as required or otherwise defined by state or territory legislation.

I undertake to ensure that all staff will continue to comply for the duration of any Transition Assistance Funding arrangements <ORGANISATION> holds with Ernst & Young.

|  |  |
| --- | --- |
| Signed: |  |
|  |  |
| Print Name: |  |
|  |  |
| Position title: |  |
|  |  |
| Date: |  |
|  |  |

Attachment 2

# Statutory declaration

## Commonwealth of Australia

## STATUTORY DECLARATION

*Statutory Declarations Act 1959*

|  |  |
| --- | --- |
| *1 Insert the name, address and occupation of person making the declaration* | I,1[Fullname] of [address], [occupation]  make the following declaration under the *Statutory Declarations Act 1959:* |
| *2 Set out matter declared to in numbered paragraphs* | 2   1. I am the [job description] at [organisation name] 2. I confirm that [organisation name] has used the funding provided by Ernst and Young under this Transition Assistance Funding Agreement [agreement number] in accordance with the Agreement dated [date of Agreement].   I understand that a person who intentionally makes a false statement in a statutory declaration is guilty of an offence under section 11 of the *Statutory Declarations Act 1959*,and I believe that the statements in this declaration are true in every particular. |
| *3 Signature of person making the declaration*  *4 [Optional: email address and/or telephone number of person making the declaration]* | 3  4 |
| *5 Place*  *6 Day*  *7 Month* *and year* | Declared at 5 on 6 of 7  Before me, |
| *8 Signature of person before whom the declaration is made (see over)* | 8 |
| *9 Full name, qualification and address of person before whom the declaration is made (in printed letters)*  *10 [Optional: email address and/or telephone number of person before whom the declaration is made* | 9  10 |

Note 1 A person who intentionally makes a false statement in a statutory declaration is guilty of an offence, the punishment for which is imprisonment for a term of 4 years — see section 11 of the Statutory Declarations Act 1959.

Note 2 Chapter 2 of the Criminal Code applies to all offences against the Statutory Declarations Act 1959 — see section 5A of the Statutory Declarations Act 1959.

A statutory declaration under the Statutory Declarations Act 1959 may be made before–

1. a person who is currently licensed or registered under a law to practise in one of the following occupations:

| Architect | Chiropractor | Dentist |
| --- | --- | --- |
| Financial adviser | Financial Planner | Legal practitioner |
| Medical practitioner | Midwife | Migration agent registered under Division 3 of Part 3 of the *Migration Act 1958* |
| Nurse | Occupational therapist | Optometrist |
| Patent attorney | Pharmacist | Physiotherapist |
| Psychologist | Trade marks attorney | Veterinary surgeon |

1. a person who is enrolled on the roll of the Supreme Court of a State or Territory, or the High Court of Australia, as a legal practitioner (however described), or
2. a person who is in the following list:

Accountant who is:

1. a fellow of the National Tax Accountants’ Association, or
2. a member of any of the following:
   * 1. Chartered Accountants Australia and New Zealand
     2. the Association of Taxation and Management Accountants
     3. CPA Australia
     4. the Institute of Public Accountants

Agent of the Australian Postal Corporation who is in charge of an office supplying postal services to the public

APS employee engaged on an ongoing basis with 5 or more years of continuous service who is not specified in another item in this list

Australian Consular Officer or Australian Diplomatic Officer (within the meaning of the *Consular Fees Act 1955*)

Bailiff

Bank officer with 5 or more continuous years of service

Building society officer with 5 or more years of continuous service

Chief executive officer of a Commonwealth court

Clerk of a court

Commissioner for Affidavits

Commissioner for Declarations

Credit union officer with 5 or more years of continuous service

Employee of a Commonwealth authority engaged on a permanent basis with 5 or more years of continuous service who is not specified in another

item in this list

Employee of the Australian Trade and Investment Commission who is:

1. in a country or place outside Australia, and
2. authorised under paragraph 3 (d) of the Consular Fees Act 1955, and
3. exercising the employee’s function at that place

Employee of the Commonwealth who is:

1. at a place outside Australia, and
2. authorised under paragraph 3 (c) of the Consular Fees Act 1955, and
3. exercising the employee’s function at that place

Engineer who is:

1. a member of Engineers Australia, other than at the grade of student, or
2. a Registered Professional Engineer of Professionals Australia, or
3. registered as an engineer under a law of the Commonwealth, a State or Territory, or
4. registered on the National Engineering Register by Engineers Australia

Finance company officer with 5 or more years of continuous service

Holder of a statutory office not specified in another item in this list

Judge

Justice of the Peace

Magistrate

Marriage celebrant registered under Subdivision C of Division 1 of Part IV of the Marriage Act 1961

Master of a court

Member of the Australian Defence Force who is:

1. an officer
2. a non-commissioned officer within the meaning of the Defence Force Discipline Act 1982 with 5 or more years of continuous service
3. a warrant officer within the meaning of that Act

Member of the Australasian Institute of Mining and Metallurgy

Member of the Governance Institute of Australia Ltd

Member of:

1. the Parliament of the Commonwealth
2. the Parliament of a State
3. a Territory legislature
4. a local government authority

Minister of religion registered under Subdivision A of Division 1 of Part IV of the Marriage Act 1961

Notary public, including a notary public (however described) exercising functions at a place outside

1. the Commonwealth
2. the external Territories of the Commonwealth

Permanent employee of the Australian Postal Corporation with 5 or more years of continuous service who is employed in an office providing postal services to the public

Permanent employee of

1. a State or Territory or a State or Territory authority
2. a local government authority

with 5 or more years of continuous service, other than such an employee who is specified in another item of this list

Person before whom a statutory declaration may be made under the law of the State or Territory in which the declaration is made

Police officer

Registrar, or Deputy Registrar, of a court

Senior executive employee of a Commonwealth authority

Senior executive employee of a State or Territory

SES employee of the Commonwealth

Sheriff

Sheriff’s officer

Teacher employed on a permanent full-time or part-time basis at a school or tertiary education institution

Attachment 3

# List of eligible activities

| Eligible Activities | Ineligible Activities |
| --- | --- |
| **Eligible Activities** are characterised by all of the following five criteria:   1. They align to the Transition Assistance Funding Objectives and Purpose outlined in Section 2 of the Round 2 Opportunity Guidelines 2. They link to an area of need as identified in the recommendations of an organisation’s Readiness Plan. By using the Readiness Plan as a guide for service packages the Program is ensuring that the funding is being used to address identified needs within the organisation which will benefit their transition to the NDIS 3. They may assist to establish new or grow existing capability in their organisation as laid out in the Program’s objectives 4. They involve advice from service providers external to the organisation or who are currently not employed by the organisation 5. They are not an Ineligible Activity (refer to the right)   If the organisation is in a remote or very remote area, reasonable travel costs to obtain business advice consistent with the list above will be eligible if agreed during the Direct Contact sessions. Travel costs are included within the $20,000 (GST exclusive) amount (no additional funding is available to cover travel costs). | The following list details examples of **Ineligible Activities**:   * Any expense, which has not yet been wholly or partially incurred, relating to a repetitive business task usually completed by or for that organisation (e.g. wages) * Any purchase of capital goods or equipment. For clarity, software is permitted where it complements the professional or consulting services received (e.g. purchasing accounting software which has been recommend by a professional firm and training will be provided) * Any advertising or printing costs * Costs associated with renewal or re-certification of an existing industry certification (e.g. Certificate in Business Administration) * Any work in registering domestic or international patents and intellectual property * Litigation, legal compliance, tax compliance, estate planning or government fees (including NDIS registration and audit costs) * Any training courses which are eligible for funding under existing federal or state government programs, including FEE-HELP, HECS-HELP or Commonwealth Grants Scheme. Training courses must address identified priorities within the organisation (e.g. financial management training, leadership seminars) * Any expense relating to an activity or project that has already been directly funded by a grant from a Local, State, Territory or Commonwealth government body or any “in kind” contributions external to the business. Transition Assistance funding must only be used for a new project, not an existing project that has been part funded by other funding * Any activity that involves the project management of subcontractors (unless agreed to during a Direct Contact session with the Transition Assistance Funding Team and where a valid reason has been provided) * The purchase of land * Overseas travel * Any expense which cannot be claimed as a tax deduction with the Australian Taxation Office (ATO). Guidance on expenses that cannot be claimed is available on the ATO website: https://www.ato.gov.au/business/income-and-deductions-for-business/deductions/#whatyoucantclaim |