### **Frequently Asked Questions**

#### **EMERGENCY WATER INFRASTRUCTURE REBATE**

#### Q1. Who is eligible?

Primary producers who have livestock on drought affected properties as described in an announcement by the Minister for Primary Industries.

#### Q2. What is the rebate for?

The rebate is designed to ensure water is available for drought affected stock. It assists eligible primary producers with the cost of establishing water infrastructure to supply water for emergency animal welfare needs.

#### Q3. What costs are covered?

The rebate applies to the purchase and installation of water infrastructure including:

- pipes
- tanks
- bores
- troughs
- pumps
- other materials or equipment necessary to install the above
- any freight component to purchase and install the equipment
- the professional installation costs to install the water infrastructure.

#### Q4. How much is the rebate?

50 per cent of the cost of purchase, delivery and if applicable, the labour cost to engage a person to install water infrastructure purchased for emergency animal welfare need to a maximum of \$20,000 per enterprise.

This may be extended to \$30,000 on approval of a property 'Drought Management Plan'.

#### Q5. How can I make a claim for the rebate?

Claim forms are available from the NSW Rural Assistance Authority by phoning 1800 678 593 or visiting the Authority website: www.raa.nsw.gov.au.

#### Q6. When is the cut-off date for lodging claims?

The rebate is available following an announcement from the Minister for Primary Industries.

Claims for the rebate must be submitted within six months of the purchase of the infrastructure.

#### Q7. Can a company or incorporated body apply?

Yes. But as with individuals, the company must have a right or interest in the land used for the purpose of a farm enterprise.

#### Q8. How do I know if my property is covered?

Your property must located within a Local Government Area (LGA) declared by the Minister for Primary Industries to be severely affected by drought.

# Q9. Why do I need to provide the Authority with both an 'application' for the Emergency Water Infrastructure Rebate as well as a Water Availability Statement when applying for this assistance?

The Water Availability Statement allows the Authority to assess your current water situation as and the need for additional water infrastructure on your property.

#### Q10. Is GST included in any payment received?

No – the GST component of any invoices received is able to be claimed on completion of your Business Activity Statement (BAS). The Authority will NOT issue a Recipient Created Tax Invoice (RCTI) on payment of the rebate and you should retain the 'Payment Advice' that is forwarded as a record for taxation purposes.

## Q11. Should the rebate be treated as Taxable Income when my Income Tax Return is completed?

Please seek advice from your accountant when applying for this type of assistance.

#### Q12. How quickly will claims be progressed?

The aim is for a two-week turnaround including the receipt of payments.

#### Q13. Can I get approval before completing the work?

No. Claims must be lodged with invoices following installation of the infrastructure.

#### Q14. How do I apply?

Ring 1800 678 593 for a claim form or advice or visit the NSW Rural Assistance Authority website: www.raa.nsw.gov.au.

Completed claim forms must be submitted to the NSW Rural Assistance Authority together with all supporting documentation.