

## JobKeeper 2 Decline in Turnover Declaration

**The Decline in Turnover calculation for an employer, to be eligible for JobKeeper (JK) 2, must be retested based on the Actual Current GST Turnover for the September 2020 Quarter and then again for the December 2020 Quarter.**

**The Decline in Turnover must be provided only once for each JK extension period.**

**The following information is provided to the ATO in the Online Form to declare to the ATO that the employer has met the required decline in Current GST Turnover. The employer must have ensured they have enrolled for JK, provided this information and the nomination of employees including which Tier of JK2 payment, must be provided to the ATO by the end of October or if later within the first JK fortnight for which the JK subsidy is being sought.**

Entity:

ABN:

State the Test Quarter for this Declaration: July to September 2020 or October to December 2020

Date of Preparation:

### Decline in Turnover Calculation

Nominate the rate of Decline required:

- 30% (for businesses under \$1b turnover), or
- 50% (for over \$1b turnover businesses), or
- 15% for ACNC Registered Charity

### Basic Test

	Turnover \$
<b>July - September 2020 (a)</b>	
<b>July - September 2019 (b)</b>	
<b>Difference (b) - (a) = (c)</b>	
<b>Rate of Decline (c) / (b)</b>	
<b>Rate required from above</b> 30% / 50% / 15%	
<b>Did entity pass Basic Test</b>	Yes / No

If the employer did not pass the basic test, consider the alternative tests (over page)

## Alternative Tests

Refer attached calculations. Use the ICB spreadsheet or alternative documented calculation as appropriate for the business ensuring that the calculation is correctly applied to the business.

Indicate the alternative test that qualifies the business for the JK Extension. (Select one only)

<input checked="" type="checkbox"/>	Alternative Test	Rate of Decline %
	Commenced after 1 July 2019 but before 1 March 2020	
	Acquisition or Disposal changed the entity's turnover	
	Restructure changed the entity's turnover	
	Substantial increase in turnover	
	Affected by drought or natural disaster	
	Irregular business turnover	
	Sole Trader or Partnership with sickness, injury or leave (Interrupted business)	

Declarations over page

## Approved Form Declarations

The submission of the information to the ATO is the submission of an Approved Form. An Approved Form must be true and correct and is subject to a range of penalties including for making false and misleading statements. A JobKeeper claim, resulting in the payment of subsidy, that is submitted based on false or misleading information will be subject to repayment, interest and other penalties.

### Business Declaration

#### If business is making this declaration and lodging the form themselves

- I am authorised to make this declaration
- The calculation performed by the business in determining the rate of decline as indicated above is based on complete, true and correct information
- The information provided in this form is complete, true and correct
- I am authorised to give this information to the Commissioner

Signed \_\_\_\_\_ Name \_\_\_\_\_ Date \_\_\_\_\_

#### If business is providing information to an Agent

- I am authorised to make this declaration
- I have provided all relevant information to enable the true and correct calculation of the rate of decline as disclosed above
- I authorise the Agent named below to submit the Approved Form to the Commissioner

Signed \_\_\_\_\_ Name \_\_\_\_\_ Date \_\_\_\_\_

### Agent Declaration

I \_\_\_\_\_ of firm \_\_\_\_\_

- have prepared this document in accordance with the information supplied by the entity
- have received a declaration from the entity stating that the information provided to me is true and correct
- am authorised by the entity to give this information in the Approved Form to the commissioner

Signed \_\_\_\_\_ Name \_\_\_\_\_ Date \_\_\_\_\_

To do: Enter the above information on the ATO Online Services Form.