

Cultural Sector Emergency Relief Fund Grant for Self-Employed Individuals

What you need to know to apply

The guide helps you understand:

- if you're eligible for the Grant for Self-Employed Individuals
- what information you need to provide if you decide to apply
- what the application process involves.

We strongly recommend you read this guide carefully before starting an application.

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What this grant is for

The COVID-19 pandemic has affected everyone in the arts, culture and heritage sector. This one-off grant of \$5,000 is a short-term emergency response. It's available to self-employed people working in arts, culture or heritage whose main source of income has been directly affected by a move to 'Red' under the COVID-19 Protection Framework on 23 January 2022.

[Life at Red](#)

While we understand that the arts, culture and heritage sector is suffering from the broader impact of COVID-19, this grant is a specific response to the impact of the January 2022 move to a 'Red' setting. It recognises the support the arts, culture and heritage sector provided for Aotearoa leading into the summer and the critical role played by people in the sector.

How long this grant will be available

This grant will remain open for applications until either:

- the country moves out of the 'Red' setting; or
- the available funding has been fully allocated.

When the government announces a move to the 'Orange' or 'Green' setting, applications will close and we'll review how the grant works and who can apply.

How to contact us

If you have any questions about the grant or the application process, please email us.

support.culture@mch.govt.nz

Who can apply for this grant

If you are a self-employed individual whose main employment activity over the last 12 months has been in the arts, culture and heritage sector and have lost work because of the January 2022 change to the 'Red' setting, this grant is for you.

You're eligible if:

- You're a New Zealand citizen or resident living in New Zealand
- You can provide an IRD number, which we'll verify with Inland Revenue
- Your main employment activities, over the last 12 months, have been in the arts, culture and heritage sector
- Most of those employment activities are in a self-employed capacity

- You can provide evidence of your practice in the arts, culture and heritage sector
- You can provide evidence of lost income (or lost opportunity for income) due to the move to 'Red' under the COVID-19 Protection Framework ('traffic lights') on 23 January 2022.

[Life at Red](#)

Who is a self-employed individual?

You're a 'self-employed individual' if you earn most or all of your income independently — for example, as a freelancer or contractor.

You're not a self-employed individual if you earn only some of your income from self-employment — for example, if you earn a full-time salary from an employer but also do a little self-employed work on the weekends. This grant is for people who rely on their self-employed work for their main income.

What are main employment activities?

'Main employment activities' are what you spend most of your work time doing. These activities include both paid and unpaid work you do as part of your self-employed working life. To be eligible for this grant, your main employment activities must be in the arts, culture and heritage sector.

You may be involved in many employment activities across different types of arts, culture or heritage events. To be eligible for this grant, these combined activities must have made up most of your work time over the last 12 months.

You may work in other sectors as well as the arts, culture and heritage sector. If so, you'll need to be able to show us that your main source of income has been your work in the arts, culture and heritage sector. This grant is for people who rely on income from their self-employed work in the sector.

Who's in the arts, culture and heritage sector?

For the purposes of this grant, you're part of the arts, culture and heritage sector if you're involved in creating, presenting, protecting or distributing arts, culture or heritage in any medium. For example, you may be:

- an artist, musician or kaihaka (performer)
- a technician or stage crew
- a producer, publicist or administrator.

This grant is **not** intended to support the wider creative community or events sector, for example:

- the design industry
- private events or business conferences
- fairs or markets
- hospitality
- broadcasting or news content
- sporting, wellbeing or fitness pursuits.

[What the terms in this guide mean](#) has more detail and explanations of other terms.

Check your scenario

We've prepared some likely scenarios. See if they match your situation.

[Scenarios: who can get the Grant for Self-Employed Individuals](#)

Talk to us if you're not sure whether you're eligible for the grant.

Other things you should check before you apply

If you're currently receiving other government support, such as a benefit, call your provider before you apply to understand what effect receiving this grant would have on your support.

You need to make a choice about which government emergency relief best suits your needs. You cannot receive both the Grant for Self-Employed Individuals and the [COVID Support Payment](#) available through Inland Revenue at the same time.

What the application process involves

You need to:

- read this guide to understand what's involved
- check the other available government support and decide which option best suits your needs
- gather the evidence needed to support your application
- complete your application online, including by signing a declaration.

We will then:

- acknowledge your application
- check if you qualify
- let you know if your grant has been approved or declined (and why)

- pay you the \$5,000, if approved.

[Gather the evidence to support your application](#)

[Complete your application online](#)

Read and complete everything so we can process your application quickly

When you apply, please:

- answer all the questions
- provide all the required information
- read the declaration very carefully, then sign it to confirm you've provided true and accurate information and that you agree to the terms and how we'll share your information.

What evidence you need to provide

You'll need to provide evidence of your situation so we can confirm that you're eligible for the grant.

We need evidence that:

- demonstrates your practice in the arts, culture and heritage sector
- your ability to earn income has been directly affected by the January 2022 move to the 'Red' setting of the COVID-19 Protection Framework ('traffic lights'), and
- you're a self-employed individual (this will be verified with Inland Revenue).

Examples of the evidence needed to support your application

Choose ONE of these examples to demonstrate your practice in the arts, culture and heritage sector

- a link to a relevant website or social media profile
- material from previous events or exhibitions to show you were significantly involved
- a published review of your work
- a written agreement with an organisation or collective
- academic evidence that you recently completed studies in an arts, culture or heritage field
- provide two referees who we can contact to confirm your main employment activities, over the last 12 months, have been in arts, culture and heritage. We need their:
 - names
 - email addresses
 - contact phone numbers
 - a brief explanation of how they know your work.

Choose ONE of these examples to show you have lost income (or lost opportunity for income) because of the move to the 'Red' setting of the COVID-19 protection framework on 23 January 2022

- a cancelled contract
- a letter, email or screenshot of a text conversation showing that an offer of work has been withdrawn or confirmed work has been cancelled.

Make sure your evidence includes dates and clearly shows that the activity you were confirmed to be a part of is not going ahead because of the 'Red' setting.

Make sure you choose an example you're not already receiving relief funding for. (We'll cross-reference your application with events registered with our Arts and Culture Event Support Scheme.)

The loss of work opportunities because you have remained unvaccinated does not make you eligible for this grant.

Provide your IRD number and bank details; we'll need:

- your individual IRD number that's associated with your name and date of birth — we'll verify this with Inland Revenue
- a document to verify your bank account details, e.g., a bank statement.

What you need to declare

You'll need to sign a declaration when you submit your application.

You will confirm your eligibility, including that:

- You're a New Zealand citizen or resident living in New Zealand.
- You can provide an IRD number, which we'll verify with Inland Revenue.
- Your main employment activities, over the last 12 months, have been in the arts, culture and heritage sector.
- Most of your employment activities are in a self-employed capacity.
- You can provide evidence of your practice in the arts, culture and heritage sector.
- You can provide evidence of lost income (or lost opportunity for income) due to the move to 'Red' under the COVID-19 Protection Framework on 23 January 2022.

You will also acknowledge that:

- You have not received and do not have an application pending for the first [COVID Support Payment](#) available through Inland Revenue.
- You're responsible for the effect of this grant on other government support, such as a benefit or government obligations, such as child support payments.
- This grant is classed as income, which means you may need to pay tax.

- We will share your information with Inland Revenue, and they'll record the grant on your tax record.
- This is a one-off grant.

When you sign the declaration, you will confirm the information you provide is true and correct and that you will notify Manatū Taonga of any changes that may be relevant to the application.

If we audit your application, you may be asked to provide additional information, including:

Evidence you are a New Zealand citizen or resident, and living in New Zealand, such as:

- NZ passport
- NZ driver's licence, and/or
- proof of address.

Evidence that your main employment activity, over the last 12 months, has been in the arts, culture and heritage sector, such as:

- purchase orders
- fulfilled contracts, or
- accounts or statements.

If you also work in other sectors, we may ask you to demonstrate that your main employment activity over the last 12 months (related to your loss of income or opportunity for income) is the services you provide to the cultural sector.

How we will handle and protect your information

We'll only use the personal information you provide in your application to administer the Cultural Sector Emergency Relief Fund: Grant for Self-Employed Individuals. By submitting your application, you authorise us to give any necessary information to, or get any necessary information from, other government agencies, private people, or organisations.

We will hold all your information securely and will only share it if we must under the law. When we no longer need your information, we will securely archive or destroy it, in accordance with the Public Records Act 2005.

We will not publish any commercial or confidential information about you unless you agree in writing.

Email us if you're concerned about personal information we hold about you.

privacy@mch.govt.nz

Q & A – making an application

We've answered a few questions we think you may want to ask.

Can an organisation make an application on behalf of their staff?

No. The one-off grant is to support the self-employed, so individuals must apply for themselves.

What happens if I need support with my application?

If you need help completing your application, get in touch with us via support.culture@mch.govt.nz

Why do I have to provide my IRD number?

You must provide your IRD number to meet the tax requirements of being self-employed in New Zealand. Inland Revenue will record the grant on your tax record.

By sharing your IRD information and signing the application declaration, you are agreeing to us verifying your information with Inland Revenue.

Can I apply for this grant if I receive other government support such as a benefit?

This grant may affect any benefits you're receiving. Contact Work and Income to discuss your income and obligations before you apply for the grant.

This grant is for people who rely on income from their self-employed work. If you receive government support, such as a benefit, you are not excluded, but your main employment activities must have been self-employed in the arts, culture and heritage sector in the last 12 months and be able to show evidence of lost income or opportunities due to the time in the 'Red' setting.

Can I apply for the grant if I received payment through the Arts and Culture Event Support Scheme?

Yes. However, if you received payment for a cancelled event supported through the Arts and Culture Event Support scheme, you can't use the same event as evidence of lost income due to the 'Red' setting.

You can check [what events are registered](#) for support through the Arts and Culture Event support scheme.

Can I apply for this grant and Inland Revenue's Covid Support Payment?

You need to make a choice about which government emergency relief best suits your needs. You cannot receive both the Grant for Self-Employed Individuals and the [COVID Support Payment](#) available through Inland Revenue at the same time. Regardless of what support best suits you at this time, you may still be eligible for future rounds of the [COVID Support Payment](#).

Q & A – after you apply

We've answered a few questions we think you may want to ask.

If I'm successful, what can I use the grant for?

Anything you like. The payment is a grant, not a payment for any particular service.

If I'm successful, do I have to pay income tax, or goods and services tax (GST)?

Income tax

The grant is subject to income tax because it provides relief for lost income.

GST

If you're registered for GST:

- you'll need to pay it for your grant
- the payment you receive will be \$5,000 + GST.

We're not authorised to give tax advice. Read tax guide IR249 or speak to Inland Revenue if you need help to understand your specific tax obligations.

[IR249 Grants and subsidies](#)

[Tax on grants and subsidies](#)

What happens if something's wrong with my application?

We'll put your application on hold and email you to tell you what information we still need.

When can I expect to hear if I'm successful?

We want to provide support as quickly as possible. We aim to process applications for payment in 7–10 days. If your application is not complete or we can't verify your details with Inland Revenue, we aim to let you know in 7–10 days. Timings may vary depending on how many applications we receive.

What will happen if I provide incorrect or false information?

We'll audit successful applications. If we find your application is ineligible, you'll need to return the grant. Submitting false information may affect your eligibility for future government funding.

Q & A – other funding and support

We've answered a few questions we think you may want to ask.

If I'm part of an organisation, what do I apply for?

If you're part of an organisation (including sole traders with employees) that's at clear risk of no longer operating viably, apply to the following. You may qualify for up to \$300,000 through this fund.

[Cultural Sector Emergency Relief Fund — Organisations](#)

What's the difference between the Cultural Sector Emergency Relief Fund for organisations and individuals?

For organisations

The Cultural Sector Emergency Relief Fund is a fund of last resort to support organisations (including sole traders with employees) who are at clear risk of no longer operating viably.

For individuals

The Grant for Self-Employed Individuals provides a one-off payment of \$5,000 to self-employed people working in arts, culture and heritage whose income has been affected by the move to the 'Red' setting under the COVID-19 Protection Framework on 23 January 2022.

Can I apply to both funds, those for organisations and for individuals?

No. If you're:

- part of an organisation (including sole traders with employees) — apply to the organisations fund
- a sole trader with contractors — apply for the grant and get your contractors to do the same.

What other funding can I apply for?

This grant is part of a larger recovery programme for the sector.

[Arts and Culture COVID Recovery Programme](#)

[Inland Revenue Covid Support Payment](#)

Looking for other support? Explore options from other funders.

[Find funding — Creative New Zealand](#)

[Aotearoa Touring Programme — NZ Music Commission](#)

[Capability Grants Programme — NZ Music Commission](#)

[Waiata Māori — Te Māngai Pāho](#)

[Grants — Recorded Music NZ](#)

[Funding and Support— NZ Film Commission](#)

What the terms in this guide mean

Here's some more detail to help you understand terms in this guide and how they apply to you.

Arts, culture and heritage sector

For the purpose of this grant, you're part of the arts, culture and heritage sector if you're involved in creating, presenting, protecting or distributing arts, culture or heritage in any medium. For example, you may be:

- an artist, musician or kaihaka (performer)
- a technician or stage crew
- a producer, publicist or administrator.

You may work in an artform or disciplines such as:

- dance
- literature
- Pacific Arts
- whakairo (carving)
- rāranga (weaving)
- multi-disciplinary art
- music
- screen
- theatre
- visual arts
- heritage.

This grant is **not** intended to support the wider creative community or events sector, for example:

- the design industry
- private events or business conferences
- fairs or markets
- hospitality
- broadcasting or news content
- sporting, wellbeing or fitness pursuits.

Contractor

Contractors (or independent contractors) are self-employed. They're engaged by others to do work under a contract for services (often known as an independent contractor agreement). A contractor pays their own tax and ACC levies.

COVID-19 Protection Framework

This framework minimises the impact of and provides protection from COVID-19 through three settings: Green, Orange and Red.

[COVID-19 Protection Framework \(traffic lights\)](#)

[Support for the arts and culture sector at Red](#)

Direct impact of COVID-19 Protection Framework ('Red' settings)

Things directly related to the 'Red' settings, include:

- cancellations
- postponements
- gathering restrictions
- isolation requirements.

Things **not** directly related to the 'Red' settings, include:

- not being vaccinated
- changing behaviour of New Zealanders
- wider economic activity.

Employee

An employee is a person employed to do work under a contract and almost always paid a wage or salary.

Income support

If you're receiving income support (either primary or supplementary) from Work and Income, StudyLink or another government provider, please contact them directly. This grant may affect the support you will receive.

IRD number

Your IRD number is a unique identifier assigned to you by Inland Revenue. Every New Zealander who has ever earned income has an IRD number.

The IRD number you provide us with must be your personal IRD number and be verifiable by IRD as belonging to you personally.

Lost income (or lost opportunity for income)

Lost income (or lost opportunity for income) means that directly because of the move to the 'Red' setting on 23 January 2022:

- an event you were confirmed to work at was cancelled or postponed
- event numbers were significantly reducing your expected income and/or
- you were unable to undertake an activity you expected to make income from.

Things **not** considered a lost opportunity are impacts not directly related to the 'Red' settings, such as not being vaccinated.

Main employment activity

Main employment activities are what you spend most of your work time doing. These activities include both paid and unpaid work you do as part of your self-employed working life. To be eligible for this grant, your main employment activities must be in the arts, culture and heritage sector.

You may be involved in many employment activities across different types of arts, culture and heritage events. To be eligible for this grant, these combined activities must have made up most of your work time over the last 12 months.

You may also work in other sectors. If so, you'll need to show that your main source of income, over the last 12 months, has been from arts, culture and heritage. This grant is for people who rely on income from their self-employed work in this sector.

One-off grant

'One-off' means the grant will be carried out or made only once. You can only apply once for this grant.

Self-employed individual

You're a self-employed individual if you earn all or most of your money independently — for example, as a freelancer or contractor.

You're not a self-employed individual if you earn only some of your income from self-employment — for example, if you earn a full-time salary from an employer, but also do a little self-employed work on the weekends. This grant is for people who rely on income from their self-employed work.

Sole trader

Sole traders are people who start out in business or contracting on their own. Many small business owners, contractors and self-employed people begin as sole traders.

For the purposes of this grant, to be an eligible sole trader you must be self-employed in the arts, culture and heritage sector for most of your work time. If you work in other sectors as well, you'll need to be able to show us that your main source of income is from your arts, culture and heritage work.

If you are a sole trader with:

- contractors — you and the contractors can each apply as individuals
- employees — this grant is not for you (consider other options such as the Cultural Sector Emergency Relief Fund for organisations).

[Cultural Sector Emergency Relief Fund — Organisations](#)