

For many businesses, the impact of the coronavirus disease 2019 (COVID-19) has resulted in financial loss and a general sentiment of uncertainty. As a response, the Australian federal and state governments have released several stimulus measures and the private sector has also provided assistance to support business continuity.

To ease the pressures on businesses during and following the pandemic, we recommend that clients consider these measures below, review their entitlement to relief and apply where they satisfy the criteria. Accordingly, this guide lists 11 measures that may assist your business during these uncertain times. Needless to say, some of the regimes below are complex and changing and, therefore, this information is a brief summary only.

1. JobKeeper Payment

The JobKeeper Payment is designed to help businesses affected by a reduction in turnover, to subsidise costs of their employees' wages.¹ The Australian Taxation Office will administer this program and will make fortnightly payments to the employer equal to AU\$1,500 per eligible employee. The subsidy will start on 30 March 2020 and is presently scheduled to run for six months, with the first payment to be received monthly in arrears by employers in the first week of May 2020, in respect of the JobKeeper Payment for April 2020.

In a nutshell, eligible employers are those with:

- Turnover below AU\$1 billion that have experienced a reduction in turnover of more than 30% relative to a comparable period 12 months ago (of at least a month)
- Turnover of AU\$1 billion or more that have experienced a reduction in turnover of more than 50% relative to a comparable period 12 months ago (of at least a month)

In determining whether your aggregate annual turnover is above or below AU\$1 billion, the group's global turnover is taken into account (including the turnover of connected and affiliate entities). However, in determining whether the decline in turnover has reached the 30% or 50% level, each employing entity's turnover is tested separately.

If one entity provides employees to other members of the group, an alternate test was announced on 24 April 2020, which instead tests the turnover of the entities to which the employee's services were provided.

Not-for-profits (including charities) that meet the turnover tests may also be eligible for the JobKeeper Payment.

Eligible employees are those who satisfy the following:

- Were employed by the relevant employer at 1 March 2020
- Are currently employed by the employer (including those who have been stood down or re-hired)
- Are full time, part time, or long-term casuals (a casual employee employed on a regular and systematic basis for 12 months as at 1 March)
- Are at least 16 years of age (and not a full time student under 18)
- Are an Australian citizen, hold a permanent visa, are a Protected Special Category Visa Holder, a non-protected Special Category Visa Holder who has been residing continually in Australia for 10 years or more, or a Special Category (Subclass 444) Visa Holder
- Are not in receipt of a JobKeeper Payment from another employer

There is an online application process via the business portal. It requires an employee notification form² to be completed by each nominated employee. These forms should be returned by the end of April if you plan to claim the JobKeeper Payment for the month of April. Please note that if you are not presently eligible for this scheme, you may be eligible in another month.

¹ JobKeeper Payment (27 April 2020), <https://www.ato.gov.au/General/JobKeeper-Payment/>.

² JobKeeper Employee Nomination Notice (April 2020), <https://www.ato.gov.au/assets/0/104/300/387/d1aab7f2-fbe8-44b8-9ec1-4885ded1088e.pdf>.

2. Cash Boost for Businesses and Employers

The cash boost regime seeks to provide temporary cash flow support to small and medium-sized businesses and not-for-profits.³ It is a rebate of 100% of the pay-as-you-go (PAYG) withholding paid on employees' wages and is delivered in two tranches. The first tranche operates from 1 January 2020 to 30 June 2020 and involves a cash boost between a minimum of AU\$10,000 and a maximum of AU\$50,000. The second tranche is for the same amount the business qualified for in the first tranche and is delivered over four months from July 2020 to October 2020. This means that eligible businesses and not-for-profits can receive a minimum of AU\$20,000 and a maximum of up to AU\$100,000.

Businesses will be eligible if they:

- Are a small or medium-sized business entity or not-for-profit of equivalent size (that is, an entity with aggregated annual (group) turnover of less than AU\$50 million)
- Held an ABN on 12 March 2020
- Made payments to employees subject to withholding (even if the amount withheld is zero)
- Lodged on or before 12 March 2020:
 - A 2018 to 2019 income tax return showing that you had an amount included in your assessable income in relation to you carrying on a business
 - An activity statement or GST return for any tax period that started after 1 July 2018 and ended before 12 March 2020, showing that you made a taxable, GST-free or input-taxed sale

There is no application process for this rebate, it is calculated by the ATO upon lodgement of your business activity statements and delivered as credits in your activity statement system from 28 April 2020.

3. Instant Asset Write-off

The instant asset write-off now has a higher threshold that provides cash flow benefits for businesses who will be able to immediately deduct purchases of eligible assets each costing less than AU\$150,000, which is up from the previous amount of AU\$30,000.⁴ The threshold applies on a per asset basis, so eligible businesses can immediately write-off multiple assets.

Eligibility to an instant asset write-off requires that:

- The business has an aggregated (group) turnover of less than AU\$500 million (up from \$50 million)
- The date you purchased the asset is between 12 March 2020 until 30 June 2020
- The cost of each asset is less than the threshold

A tax deduction may be claimed for the business portion of the purchase cost in the year the asset is first-used or installed ready for use.

4. Land Tax Break and Rent Reduction

The Australian government has announced a code of conduct, which will operate for a temporary period during the pandemic and includes the following key measures:

- Landlords must negotiate amendments to existing leasing arrangements (including rent relief agreements) in good faith with tenants in financial distress due to COVID-19 by applying the leasing principles in the code
- A ban on the termination of a lease for non-payment of rent during the pandemic period (or reasonable subsequent recovery period)
- A freeze in rent increases (except for retail leases based on turnover rent)

This code applies to small to medium-sized business tenants with a turnover of up to AU\$50 million and which qualify for the JobKeeper Payment.

The Australian government has stated that rent reductions should be based on the tenant's decline in turnover to ensure that the burden is shared between landlords and tenants. The government is also waiving rents for all its small and medium enterprises and not-for-profit tenants within its owned and leased property across Australia.

Each state and territory has or is in the process of making its own legislation to implement these new tenancy measures. In the meantime, each state and territory has introduced some land tax measures to support commercial landlords, as described below.

³ Boosting Cash Flow for Employers (21 April 2020), [https://www.ato.gov.au/Business/Business-activity-statements-\(BAS\)/In-detail/Boosting-cash-flow-for-employers/](https://www.ato.gov.au/Business/Business-activity-statements-(BAS)/In-detail/Boosting-cash-flow-for-employers/).

⁴ Instant Asset Write-off for Eligible Businesses (30 March 2020), <https://www.ato.gov.au/Business/Depreciation-and-capital-expenses-and-allowances/Simpler-depreciation-for-small-business/Instant-asset-write-off/>.

State	Details of the Scheme
New South Wales	Commercial landlords will be offered a land tax concession if they pass at least the amount of the land tax saving on to tenants who can prove financial hardship. ⁵ Landlords may apply for up to 25% land tax concession for their CY20 land tax liability.
Victoria	If a landlord provides tenants impacted by COVID-19 with rent relief, they will be eligible for a 25% discount on their land tax, while any remaining land tax can be deferred until March 2021. ⁶ Commercial tenants must have annual turnover of up to AU\$50 million and be entitled to the Jobkeeper Payment.
Western Australia	AU\$100 million grants will be provided on a “first come, first served” basis to landlords who provide rent relief for a minimum of three months and freeze outgoings to small businesses that have suffered at least a 30% reduction in turnover due to COVID-19. ⁷ Grants will be equivalent to 25% of the landlord’s tax bill for 2019 to 2020 for the property in which an eligible tenant is provided relief.
Queensland	Land tax relief measures available include a land tax rebate reducing land tax liabilities by 25% for eligible properties for the 2019 to 2020 assessment year, a waiver of the 2% land tax foreign surcharge for foreign entities for the 2019 to 2020 assessment year and a three-month deferral of land tax liabilities for the 2020 to 2021 assessment year. ⁸
Australian Capital Territory	Landlords who reduce rent on their privately rented properties by at least 25% due to COVID-19 may be eligible for a land tax credit to cover 50% of the rental reduction, up to a limit of AU\$1,300 per quarter. ⁹
South Australia	Commercial landlords will be offered a land tax concession if they pass at least the amount of the land tax saving on to tenants who can prove financial hardship. Landlords may apply for a 25% land tax concession for their FY20 land tax liability. ¹⁰
Northern Territory	There is no land tax in the Northern Territory. ¹¹
Tasmania	Land Tax will be waived for commercial property for the 2020 to 2021 financial year, where the business owner is liable for the land tax and can demonstrate that their business operations have been affected by COVID-19. ¹²

5. Small and Medium Enterprise Guarantee Scheme

The Australian government will guarantee 50% of the value of eligible business loans to small and medium enterprises, including sole traders and not-for-profits.¹³ The scheme will be available for new loans made by participating lenders until 30 September 2020. The government will provide eligible lenders with a guarantee for loans with the following terms:

- Small and medium enterprises, including sole traders, with a turnover of up to AU\$50 million
- Maximum total size of loans of AU\$250,000 per borrower
- Loans of up to three years, with an initial six-month repayment holiday
- Unsecured finance, meaning that borrowers will not have to provide an asset as security for the loan

6. Deferment of Loan Repayments

The Australian Banking Association has announced that Australian banks will defer loan repayments for small businesses affected by COVID-19.¹⁴ The package includes a deferral of principal and interest repayments for all term loans and retail loans for six months, for small-business customers with less than AU\$3 million in total debt owed to credit providers. At the end of the deferral period, businesses will not be required to pay the deferred interest in a lump sum. In addition, Australian banks are offering additional assistance to small and medium businesses impacted by COVID-19.

5 NSW Government offer \$440 million land tax break to support tenants and landlords (13 April 2020), <https://www.treasury.nsw.gov.au/sites/default/files/2020-04/Dominic%20Perrottet%20and%20Damien%20Tudehope%20med%20rel%20-%20NSW%20Government%20offers%20%24440%20million%20land%20tax%20break%20to%20support%20tenants%20and%20landlords.pdf>.

6 Supporting Tenants and Landlords through Coronavirus (15 April 2020), <https://www.premier.vic.gov.au/supporting-tenants-and-landlords-through-coronavirus/>.

7 Land Tax Assistance for Landlords (April 2020), <https://www.smallbusiness.wa.gov.au/blog/land-tax-assistance-landlords>.

8 Coronavirus land tax relief (17 April 2020), https://www.qld.gov.au/environment/land/tax/covid-19?_sm_au_=_iVVrr17dFqMt4qQkJ8MfKK7vWLCsW.

9 Rental Rebate Policy, https://www.communityservices.act.gov.au/hcs/policies/rental_rebate_policy?_sm_au_=_iVVrr17dFqMt4qQkJ8MfKK7vWLCsW.

10 COVID-19 Relief (24 April 2020), https://www.revenuesa.sa.gov.au/taxes-and-duties/land-tax/covid-19-relief?_sm_au_=_iVVrr17dFqMt4qQkJ8MfKK7vWLCsW.

11 Business Relief for Payroll, Power, Rent and Rates (8 April 2020), http://newsroom.nt.gov.au/mediaRelease/33161?_sm_au_=_iVVrr17dFqMt4qQkJ8MfKK7vWLCsW.

12 Residential Tenancy – Changes to Residential Tenancies in Tasmania during COVID-19 (23 April 2020), https://www.cbos.tas.gov.au/topics/housing/residential-tenancies-covid-19-emergency-provisions?_sm_au_=_iVVrr17dFqMt4qQkJ8MfKK7vWLCsW.

13 NSW government offer AU\$440 million land tax break to support tenants and landlords (13 April 2020), <https://www.treasury.nsw.gov.au/sites/default/files/2020-04/Dominic%20Perrottet%20and%20Damien%20Tudehope%20med%20rel%20-%20NSW%20Government%20offers%20%24440%20million%20land%20tax%20break%20to%20support%20tenants%20and%20landlords.pdf>.

14 Banks announce Small Business Relief Package (20 March 2020), <https://www.ausbanking.org.au/banks-small-business-relief-package/>.

Bank	Details of the Scheme
Westpac	<p>Range of support offered to Westpac business customers,¹⁵ including:</p> <ul style="list-style-type: none"> • Unsecured loans of up to AU\$250,000 over a term of up to three years • Interest rate reduction on existing loans, overdrafts and cash loans • Deferment of repayments for up to six months and no establishment fees for equipment finance loans until the end of June 2020
ANZ	<p>Assistance for small and medium-sized business customers with ANZ,¹⁶ including:</p> <ul style="list-style-type: none"> • Decrease variable interest small business loan rates • Six months payment deferral for term loans with interest capitalised • 12 month increase in overdraft facilities • Rate reduction for small business loans up to AU\$1 million to a new two to three-year fixed rate
Commonwealth Bank of Australia	<p>Assistance for small and medium-sized business customers with CBA,¹⁷ including:</p> <ul style="list-style-type: none"> • Automatic deferral of loan repayments for eligible businesses • Unsecured loans of up to AU\$250,000 with no establishment or account fees, and no repayments required for six months • Waive certain merchant fees for March, April and May 2020
NAB	<p>Assistance for small and medium-sized business customers with NAB,¹⁸ including:</p> <ul style="list-style-type: none"> • Deferral of principal and interest payments for up to six months • Interest rate reduction on new loans • Deferred business credit card payments • Waive merchant terminal (including HICAPS) fees

7. Small Business Support Grant

Each state and territory has introduced measures to ease the pressures caused by COVID-19 on small and medium-sized businesses, as described below:

State	Key Eligibility Criteria	Details of the Scheme
New South Wales	<p>Must:</p> <ul style="list-style-type: none"> • Be a NSW small business • Be registered with an ABN as at 1 March 2020 • Have an annual turnover of more than AU\$75,000 • Employ one to 19 full-time workers as at 1 March 2020 • Be able to report a payroll below AU\$900,000 • Have been highly impacted by Public Health (COVID-19 Restrictions on Gathering and Movement) Order 2020 effective on 31 March 2020¹⁹ • Have experienced at least a 75% decline in turnover compared to the same two-week period in 2019, as a result of COVID-19 	<p>Grant of up to AU\$10,000 to eligible small business owners in NSW that have experienced a significant decline of at least 75% in revenue as a result of the NSW Public Health Order of 31 March 2020.²⁰</p> <p>The funds must be used to support ongoing operations of the business that are not supported by other government funding.</p>

15 COVID-19: Customer Support, https://www.westpac.com.au/help/disaster-relief/coronavirus/?pid=iwg:sc:COVID-&ttid=DCV_1947-TG-WBC-C-NA-CM-P-&sm_au_ =iVvrr17dFqMt4qQkJ8MfKK7vWLCsW.

16 ANZ launches major COVID-19 Support Package (20 March 2020), https://media.anz.com/posts/2020/03/anz-launches-major-covid-19-support-package?pid=bln-link-td-blm-03-20-tsk-com-package&adobe_mc=MC MID%3D80866723631725263512545643579165690722%7CMCAID%3D2F3C1CE28515C38E-40000846014808BF%7CMCORGID%3D67A216D751E567B20A490D4C%2540AdobeOrg%7CTS%3D1584937900&sm_au_ =iVvrr17dFqMt4qQkJ8MfKK7vWLCsW.

17 You can count on CommBank in Uncertain Times (19 March 2020), https://www.commbank.com.au/latest/coronavirus.html?ei=btn_view-support&sm_au_ =iVvrr17dFqMt4qQkJ8MfKK7vWLCsW#Business.

18 Increased COVID-19 Support for Business, https://www.nab.com.au/personal/customer-support/covid19-help/business-support?sm_au_ =iVvrr17dFqMt4qQkJ8MfKK7vWLCsW.

19 Public Health (COVID-19 Restrictions on Gathering and Movement) Order 2020 (30 March 2020), [https://www.legislation.nsw.gov.au/emergency/Public%20Health%20\(COVID-19%20Restrictions%20on%20Gathering%20and%20Movement\)%20Order%202020.pdf?sm_au_ =iVvrr17dFqMt4qQkJ8MfKK7vWLCsW](https://www.legislation.nsw.gov.au/emergency/Public%20Health%20(COVID-19%20Restrictions%20on%20Gathering%20and%20Movement)%20Order%202020.pdf?sm_au_ =iVvrr17dFqMt4qQkJ8MfKK7vWLCsW).

20 Apply for the Small Business COVID-19 Support Grant, <https://www.service.nsw.gov.au/transaction/apply-small-business-covid-19-support-grant>.

State	Key Eligibility Criteria	Details of the Scheme
Victoria	<p>Must:</p> <ul style="list-style-type: none"> • Be a small business • Employ staff • Have been subject to closure or highly impacted by the Restricted Activity Directions issued by the Deputy Chief Health Officer²¹ • Have a turnover of more than AU\$75,000 • Have payroll of less than AU\$650,000 • Hold an ABN since 16 March 2020 • Have been engaged in carrying out the operation of the business in Victoria on 16 March 2020 	<p>Grant of up to AU\$10,000 for eligible small businesses.²² All businesses in all sectors may apply, but it does have a focus on hospitality, tourism, accommodation, arts and entertainment and retail.</p> <p>The funds must be used for meeting business costs, seeking financial legal or other advice to support business continuity, marketing and communications activities and other supporting activities related to the operation of the business.</p>
Western Australia	<ul style="list-style-type: none"> • Must be a payroll tax paying business with a payroll between AU\$1 million and AU\$4 million 	<p>Grants of AU\$17,500 for small businesses will automatically be paid by cheque to eligible businesses from July.²³</p>
Queensland	<ul style="list-style-type: none"> • All small businesses are eligible 	<p>The Queensland government is requesting that small businesses impacted by COVID-19 fill in a form to access tailored information and support.²⁴</p>
Australian Capital Territory	<ul style="list-style-type: none"> • All businesses are eligible 	<p>The ACT government is offering a small business advice and support service, offering one-on-one business management advice.²⁵ Business owners will be able to access up to four hours of subsidised, face-to-face tailored advice, plus access to online resources.</p>
South Australia	<p>Must:</p> <ul style="list-style-type: none"> • Have an ABN and were carrying on a business in South Australia as at 1 March 2020 • Employ people in South Australia • Have turnover of more than AU\$75,000 • Have payroll of less than AU\$1.5 million and not be entitled to the payroll tax waiver • Have been subject to closure or highly adversely impacted by COVID-19 related restrictions 	<p>Grant of up to AU\$10,000 offered to businesses who are deemed to be highly impacted by COVID-19 restrictions or subject to closure.²⁶</p>
Northern Territory	<p>Must:</p> <ul style="list-style-type: none"> • Be a territory enterprise • Be a legal entity and holder of an ABN as at 23 March 2020 • Usually operate in one of the industry sectors affected by the social gathering restrictions announced on 22 March 2020 and 24 March 2020 • Have been significantly impacted by the physical distancing requirements in response COVID-19 	<p>Depending on the business circumstances, the Northern Territory is offering four forms of payment – the “immediate survival payment”, “rapid adaption payment”, “operational boost payment” and “operational support payment”.²⁷ Businesses should review the criteria of each to determine which payments they may be eligible for.</p>

21 Restricted Activity Directions (No 3) (13 April 2020), https://www.dhhs.vic.gov.au/sites/default/files/documents/202004/B1%20-%20Restricted%20Activity%20direction%20%28No%203%29%20%28signed%29.pdf?sm_au_#iVVrr17dFqMt4qQkJ8MfKK7vWLCsW.

22 Business Support Fund (27 April 2020), https://www.business.vic.gov.au/support-for-your-business/grants-and-assistance/business-support-fund?sm_au_#iVVrr17dFqMt4qQkJ8MfKK7vWLCsW.

23 WA Government Small Business Stimulus/Relief Package (23 April 2020), <https://www.smallbusiness.wa.gov.au/blog/wa-coronavirus-relief-package>.

24 Supporting Small Business Assistance Coronavirus Outbreak, <https://forms.office.com/FormsPro/Pages/ResponsePage.aspx?id=sAmvAfH7kUOR8Gqe1zGoJZZDKN9KxhpJsD3KeiTrjV1UMEsxUUhZRk82Rkg4QTE3RUFaTzREM1dPVS4u>.

25 COVID-19: Support for Businesses (15 April 2020), <https://www.covid19.act.gov.au/economic-support/support-for-business>.

26 AU\$10,000 Emergency Cash Grants for Small Businesses, [https://www.treasury.sa.gov.au/Growing-South-Australia/COVID-19/\\$10,000-emergency-cash-grants-for-small-businesses?sm_au_#iVVrr17dFqMt4qQkJ8MfKK7vWLCsW](https://www.treasury.sa.gov.au/Growing-South-Australia/COVID-19/$10,000-emergency-cash-grants-for-small-businesses?sm_au_#iVVrr17dFqMt4qQkJ8MfKK7vWLCsW).

27 Small Business Survival Fund (22 April 2020), <https://businessrecovery.nt.gov.au/businesses/small-business-survival-fund>.

State	Key Eligibility Criteria	Details of the Scheme
Tasmania	<p>Must:</p> <ul style="list-style-type: none"> Operate in one of the identified sectors Employ fewer than 20 full-time equivalent employees (casual or part-time) or be a sole trader, self-employed or owner operator Have been operating their business (not a hobby or charity) on or before 31 January 2020 Be registered for tax purposes in Australia with an ABN 	Grant payments of up to AU\$2,500 are now immediately available for companies in the seafood, tourism and accommodation, retail, hospitality, art and entertainment or fitness industries. ²⁸

8. Deferral of Payroll Tax

Payroll tax measures have been introduced to support businesses that have been impacted by COVID-19 and are being dealt with on a state-by-state basis.

State	Details of the Scheme
New South Wales	Payroll taxpayers whose total grouped Australian wages for the 2019 to 2020 financial year are over AU\$10 million will have the option of deferring the payment of payroll tax for up to six months. ²⁹ These businesses will not need to make their payment for the March period, normally due on 7 April 2020. Payroll taxpayers whose total grouped Australian wages for the 2019 to 2020 financial year are under AU\$10 million will have 25% of their annual payroll tax waived. All payroll tax customers have the option of deferring their payroll tax payments until October 2020.
Victoria	Businesses with annual Victorian taxable wages up to AU\$3 million (for each relevant entity) will have their payroll tax for the 2019 to 2020 financial year waived. ³⁰
Western Australia	A one-off grant of AU\$17,500 will be given to employers, or groups of employers, whose annual Australian taxable wages are more than AU\$1 million and less than AU\$4 million. ³¹ Payroll tax will be waived for March to June for employers who have Australian taxable wages of less than AU\$7.5 million at 30 June 2020. Jobkeeper payments will be exempt from payroll tax.
Queensland	Employers with Australian group wages less than AU\$6.5 million can claim a refund/holiday from payroll tax from November 2019 to March 2020 and a deferral for the rest of 2020. ³² Employers with group Australian wages greater than AU\$6.5 million can claim a refund for January/February 2020 and a deferral for the balance of 2020.
Australian Capital Territory	Up to six-month payroll tax waiver for businesses directly impacted by COVID-19. ³³ Interest-free deferrals of payroll tax for 2021 year until July 2022 for all businesses up to a payroll threshold of AU\$10 million.
South Australia	Six-month payroll tax waiver for all businesses with an annual Australian payroll (grouped) up to AU\$4 million and a six-month payroll tax deferral for businesses with Australian grouped wages over AU\$4 million. ³⁴
Northern Territory	Businesses with estimated total Australian taxable wages for 2019 to 2020 of over AU\$7.5 million may defer payroll tax until 21 September 2020 if they can demonstrate hardship (50% turnover reduction). ³⁵ Payroll tax waiver from March to August 2020 for businesses with total taxable wages for 2019 to 2020 of under AU\$7.5 million who can demonstrate a greater than 30% reduction in turnover.
Tasmania	Payroll tax waivers for 2019 to 2020 for Australian wages (and Australian Group wages) of up to AU\$5 million annually and for businesses in the hospitality, tourism and seafood industries. ³⁶

28 Small Business Support Package (26 March 2020), https://www.stategrowth.tas.gov.au/_data/assets/pdf_file/0006/227913/TasGov_COVID19_Factsheet_Small_business_support_package.pdf?sm_au=iVVrr17dFqMt4qQkJ8MfKK7vWLCsW.

29 COVID-19 (Coronavirus) and Payroll Tax (6 April 2020), <https://www.revenue.nsw.gov.au/news-media-releases/covid-19-tax-relief-measures/covid-19-coronavirus-and-payroll-tax>.

30 COVID-19 Payroll Tax Relief – Claim a Refund (27 April 2020), https://www.sro.vic.gov.au/payroll-tax/covid-19-payroll-tax-relief-claim-reimbursement?sm_au=iVVrr17dFqMt4qQkJ8MfKK7vWLCsW.

31 COVID-19 Relief: Payroll Tax Employer Guide (21 April 2020), https://www.wa.gov.au/government/multi-step-guides/payroll-tax-employer-guide/covid-19-relief-payroll-tax-employer-guide?sm_au=iVVrr17dFqMt4qQkJ8MfKK7vWLCsW.

32 Payroll Tax Support for QLD Businesses affected by the Coronavirus (COVID-19) (26 March 2020), <https://www.business.gov.au/Grants-and-Programs/Payroll-Tax-Support-QLD>.

33 COVID-19 Assistance (22 April 2020), https://www.revenue.act.gov.au/covid-19-assistance?sm_au=iVVrr17dFqMt4qQkJ8MfKK7vWLCsW.

34 COVID-19 Relief Measures (26 March 2020), https://revenuesa.sa.gov.au/generic-pages/news-articles/covid-19?sm_au=iVVrr17dFqMt4qQkJ8MfKK7vWLCsW.

35 COVID-19 and Payroll Tax Relief (17 April 2020), <https://treasury.nt.gov.au/dtf/territory-revenue-office/payroll-tax/payroll-tax-relief#q2>.

36 COVID-19 (24 April 2020), https://www.sro.tas.gov.au/about-us/covid-19?sm_au=iVVrr17dFqMt4qQkJ8MfKK7vWLCsW.

9. License and Fee Waivers

Licences and fees have been waived for 2020 in most states, as described below.

State	Details of the Scheme
New South Wales	Waiving of a range of licence fees for 2020, including for new applications and renewals lodged over a 12-month period. ³⁷ These stimulus measures will be of most value to businesses, such as restaurants, bars, pubs, clubs, hotels, bottle shops (with three or less outlets) and most other licensed venues. For longer application and renewal durations, the licence fee is discounted by one year.
Victoria	Range of licence fees waived for 2020, including liquor licensing fees for 2020 for affected venues and small businesses. ³⁸
Western Australia	Range of licence fees waived for 2020, including liquor licence renewal fees for 2020 and refunds given to businesses that have already paid. ³⁹
Queensland	Range of licence fees waived for 2020, including 2020 to 2021 liquor licensing fees. Licensees will not be eligible for a pro-rata refund of their 2019 to 2020 liquor licence fees. ⁴⁰
Australian Capital Territory	Off-licenced venues with gross liquor purchase value of below AU\$3 million per annum and licenced venues will receive a 12-month waiver of their food business registration and liquor licensing fees from 1 April 2020. Outdoor dining fees for 2020 to 2021 will also be waived. ⁴¹
South Australia	Range of license fees waived for 2020, including annual liquor licensing fees for 2020 to 2021 for the liquor licence categories of on premises, residential, restaurant and catering, club, liquor production and sales and small venue. ⁴²
Tasmania	Range of license fees waived for 2020, including a 50% discount on annual liquor licensing fees and a waiver of liquor licence application and grant fees will apply for the calendar year, back dated to 1 January 2020. ⁴³

10. Electricity and Gas Network Relief Package

Energy networks across New South Wales, Victoria and South Australia have announced a suite of measures to provide support to customers enduring hardship as a result of the COVID-19 pandemic.⁴⁴ Key relief measures include:

- Network charges rebated for small business customers experiencing financial stress
- Network charges deferred for residential customers of large retailers who go on payment plans or hardship arrangements put in place as a result of COVID-19
- Energy Networks Australia will support retailers in not disconnecting any residential, small business or large business customers who may be in financial stress, without their agreement, before 31 July 2020 and potentially beyond

Eligibility to the relief package applies to small business customers across New South Wales, Victoria and South Australia that:

- Consume less than 40MWh or 400GJ per annum (based on 2019 consumption)
- Use less than 25% of historical average consumption for the period from 1 April 2020 to 30 June 2020
- Have temporarily ceased trading over the period from 1 April to 30 June 2020 as a result of COVID-19

Networks are working with retailers to ensure that customers who qualify for the small business part of the network relief package can be identified as quickly as possible so they can receive bill relief promptly. The scheme will take effect from 1 April 2020.

37 Fee and Licence Relief (March 2020), https://www.nsw.gov.au/covid-19/businesses-and-employment/fee-and-licence-relief?_sm_au_=_iVVrr17dFqMt4qQkJ8MfKK7vWLCsW.

38 Economic Survival Package to Support Businesses and Jobs (21 March 2020), https://www.premier.vic.gov.au/economic-survival-package-to-support-businesses-and-jobs/?_sm_au_=_iVVrr17dFqMt4qQkJ8MfKK7vWLCsW.

39 WA Government Small Business Stimulus and Relief Package (23 April 2020), https://www.smallbusiness.wa.gov.au/blog/wa-coronavirus-relief-package?_sm_au_=_iVVrr17dFqMt4qQkJ8MfKK7vWLCsW.

40 Coronavirus (COVID-19) advice for Liquor and Gaming Licensees (23 April 2020), <https://www.business.qld.gov.au/industries/hospitality-tourism-sport/liquor-gaming/coronavirus-advice>.

41 Supporting Local Businesses and the Economy (16 April 2020), https://www.covid19.act.gov.au/economic-support/economic-survival-package/supporting-local-businesses-and-the-economy?_sm_au_=_iVVrr17dFqMt4qQkJ8MfKK7vWLCsW.

42 Liquor License Holders and COVID-19 (March 2020), https://www.cbs.sa.gov.au/liquor-licence-holders-and-covid-19?_sm_au_=_iVVrr17dFqMt4qQkJ8MfKK7vWLCsW.

43 Important information regarding the Government's Announcement on Liquor Licence Fees (March 2020), https://www.treasury.tas.gov.au/liquor-and-gaming/important-information-regarding-the-governments-announcement-on-liquor-licence-fees?_sm_au_=_iVVrr17dFqMt4qQkJ8MfKK7vWLCsW.

44 COVID-19 Information: Energy Industry's Plan to manage the COVID-19 Pandemic and Support Customers, <https://www.energynetworks.com.au/about/our-members/covid-19-information/>.









The other states have also announced a range of stimulus measures, as summarised below.

State	Details of the Scheme
Western Australia	Suite of measures, including a one-off AU\$2,500 credit on electricity bills for small businesses that consume less than 50MWh per annum. Power and water disconnections will not occur and interest will not be charged on deferred payments until 30 September 2020 for small businesses facing financial difficulty due to COVID-19. ⁴⁵
Queensland	Range of measures announced, including all small businesses who consume less than 100,000kWh will receive an AU\$500 electricity rebate. There will also be a freeze on disconnections due to hardship. ⁴⁶
Australian Capital Territory	Range of stimulus measures announced, including a rebate on the fixed charge for 2019 to 2020 on commercial rates for properties with an AUV below AU\$2 million. ⁴⁷
Northern Territory	Range of relief measures, including that businesses impacted by COVID-19 may be eligible to receive 50% off their utility bills for the next six months. ⁴⁸
Tasmania	Relief measures include price caps, freeze on disconnections due to hardship and waiving of the first quarterly bill after 1 April for small businesses. ⁴⁹

11. NBN Relief

NBN Co announced on 17 April 2020 that they would establish an AU\$150 million financial relief and assistance fund to help internet providers to support their residential and small and medium business customers affected by COVID-19 pandemic.⁵⁰ The assistance package will be made available to retailers in accordance with applicable terms and conditions from April 2020 to 30 September 2020.

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⁴⁵ WA Government Small Business Stimulus/Relief Package (23 April 2020), <https://www.smallbusiness.wa.gov.au/blog/wa-coronavirus-relief-package>.

⁴⁶ Electricity Relief for Households and Businesses Q&A (24 March 2020), https://www.qld.gov.au/_data/assets/pdf_file/0023/122099/electricity-relief-qanda.pdf.

⁴⁷ Initial Economic Survival Package to Support Territory Economy (20 March 2020), https://www.cmtedd.act.gov.au/open_government/inform/act_government_media_releases/barr/2020/initial-economic-survival-package-to-support-territory-economy.

⁴⁸ Business Relief for Payroll, Power, Rent and Rates (8 April 2020), <http://newsroom.nt.gov.au/mediaRelease/33161>.

⁴⁹ Energy Consumers Protected (27 March 2020), http://www.premier.tas.gov.au/releases/energy_consumers_protected.

⁵⁰ NBN Co creates \$150 million COVID-19 Relief and Assistance Package (17 April 2020), https://www.nbnco.com.au/corporate-information/media-centre/media-statements/nbn-co-creates-covid-19-relief-and-assistance-package?sm_au=iVVrr17dFqMt4qQkJ8MfKK7vWLCsV.