

COVID-19 HELPING BUSINESSES GET OVER THE BRIDGE

SECOND EDITION, 30 MARCH 2020

What's new in this edition

- + Much anticipated wage subsidy announced.
- + Some Federal measures are now law, although vital definitions are missing.
- + South Australia has announced its stimulus package.
- + Significant changes in packages in other States and Territories.
- + Rent deferral has been announced for individuals, but not for businesses.

Federal, State and Territory Governments and revenue authorities have released a range of measures aimed at helping businesses last the distance of the COVID-19 bridge, some of which are now law. In addition, after much expectation, the Federal Government has finally announced a broad-based wage subsidy today - perhaps the most important piece of the stimulus packages.

The rapid fire announcements shows we are still lagging in our policy responses; we should expect more announcements. Some of the measures do not result in immediate benefits, in some cases waiting 18 months before cash benefits start to come home. Others require businesses to spend money they might not have. The question ultimately will be whether these measures are enough.

The focus of this guide is on measures targeted directly at businesses, not at individuals, as the survival of businesses is critical to the continued employment and payment of workers, even with the wage subsidy, in order to keep money flowing in the economy and ensuring the multiplier-effect works. However, some industries will be affected by measures targeted at individuals. Further, the various Governments are undertaking public expenditure programs, from as simple as hiring additional cleaning staff to large infrastructure projects, not to mention better equipping hospitals and other agencies. These will indirectly flow to businesses in the relevant industries.

Businesses should note that, unless the Federal Government exempts all grants from income tax, some of the grants that have been announced will be subject to income tax, reducing their potential effectiveness.

FEDERAL MEASURES

JOB KEEPER SUBSIDY

The Government’s third stimulus package, worth \$130 billion, and perhaps the most important piece of the overall stimulus package, is to provide a wage subsidy for eligible Australian employees. Eligible employers (which includes both businesses and not for profit entities) will receive \$1,500 per fortnight for the next 6 months, which is approximately the minimum wage or approximately 75% of the median wage, in respect of an eligible employee.

Employers are eligible to receive the subsidy (with the first payment being made in May, but with effect from 30 March 2020) if they had a turnover of less than \$1 billion and expect a reduction in turnover of at least 30%, or a turnover of at least \$1 billion and expect a reduction in turnover of at least 50%. The reduction is determined by comparing a period of at least one month (prospectively) against a corresponding period at least 12 months ago. Further precision in this test is required.

Employees are eligible if they were employed by their employer on 1 March 2020 and are “currently” employed by their employer, regardless of whether they are full time or part time. Casual employees will be eligible if they have been with their employer for at least 12 months as at 1 March 2020. Employees who have been terminated since 1 March 2020 will be eligible if their employer rehires them, thus incentivising employers to rehire. There will need to be consequential adjustments to leave and termination payments, the details of which were not provided.

More information on the job keeper subsidy can be found in our dedicated insight.

[READ IT HERE](#)

Employers must register for the job keeper payment through the [ATO](#). The ATO will provide the payments to the employer and the employer will be expected to pass it on to the relevant employees. The ATO is charged with ensuring compliance.

Importantly, the payment does not depend on the employee – it is the same regardless of whether the employee was full time, part time, casual, a doctor, an engineer, a cook or a cleaner.

There are many more details that are needed. There will no doubt be considerations around employers failing to pass on the payments, employers failing to survive notwithstanding the subsidy, employees ceasing to be employed by the employer, employers whose revenues dip above and under the 30%/50% thresholds and the like. Consideration will need to be given to whether the subsidy payment is taxable (which would in effect negate the deduction for the payments to employees) and the imposition of payroll tax as well. One good news in the early details, however, is that no superannuation guarantee obligations arise in respect of the payments.

STATUS NOTES

In the tables on the following pages:

Law: The measure has received Royal Assent.

Bill: The measure has been introduced into and is being considered by Parliament.

All other measures have been announced or apply administratively.

Letters in parentheses refer to the corresponding item in the useful resources and links at the end of each section.

OTHER FEDERAL MEASURES

TABLE A: FEDERAL MEASURES IF YOU SPEND MONEY

WHAT YOU CAN GET	IF YOU ARE ...	
<p>Boosting cash flow for employers</p> <p>2 payments on 28 April 2020 and 28 July 2020. The first payment is equal to the PAYG withholding tax withheld from salary and wages and to be paid to the ATO for the March 2020 quarter, and corresponding months for monthly PAYG payers. The second payment is equal to the first. Together, they total between \$20,000 and \$100,000.</p> <p>The payments are not subject to income tax (they are non-assessable non-exempt income).</p> <p>Beware – the general interest charge applies if you receive the incorrect payments! Anti-avoidance measures apply.</p>	<ul style="list-style-type: none"> + A small or medium sized business (business with an aggregated turnover under \$50 million); or + A not for profit with an aggregated turnover under \$50 million, and employ people. You must notify the Commissioner of the amounts withheld 	LAW (A, B)
<p>Apprentices and trainees</p> <p>50% wage subsidy for apprentices and trainees.</p>	A business with less than 20 employees. The subsidy is up to \$21,000 per apprentice.	LAW (A)
<p>Instant asset write-off</p> <p>Increased from \$30,000 to \$150,000.</p>	<p>A business with no more than \$500 million in aggregated turnover, acquiring new or second-hand equipment and installing them ready for use between 12 March and 30 June 2020, inclusive.</p> <p>This benefit will not flow until businesses lodge their returns in around January 2021 and will not result in a cash refund – only a reduction in tax otherwise payable.</p> <p>Companies should assess whether this measure is available if an entity joins a consolidated group and the asset is therefore taken to be “acquired” by the consolidated group.</p>	LAW (A)
<p>Accelerated depreciation</p> <p>Additional depreciation equal to 50% of the cost of the new equipment, with normal depreciation rules applying to the remainder of the cost (including for the first year).</p>	<p>A business with no more than \$500 million in aggregated turnover that acquires new assets and installing them ready for use between 12 March 2020 and 30 June 2021, inclusive, unless there was an arrangement in place in respect of the asset before 12 March 2020.</p> <p>This benefit will not flow until businesses lodge their returns in around January 2021 and January 2022 (when the bulk of the benefit accrues) and will not result in a cash refund – only a reduction in tax otherwise payable.</p> <p>Companies should assess whether this measure is available if an entity joins a consolidated group and the asset is therefore taken to be “acquired” by the consolidated group.</p>	LAW (A)

OTHER FEDERAL MEASURES (CONT)

WHAT YOU CAN GET	IF YOU ARE ...	LAW (A)
<p>General small business pool</p> <p>The rate of depreciation of the general small business pool increased from 30% to 57.5% to mirror the accelerated depreciation measure above.</p>	<p>A business that is able to claim the accelerated depreciation measure and has a general small business pool.</p>	
<p>Reduced interest rates</p> <p>Cash rate down to 0.25%, being passed on by major banks to business borrowers.</p>		

AGGREGATED TURNOVER AND SMALL BUSINESS ENTITY

Many of the Federal measures rely on the concept of “aggregated turnover” which is used to determine whether an entity is a “small business entity”. These are anti-avoidance definitions, designed to prevent taxpayers taking advantage of concessions available to small businesses. It is disappointing that such definitions are the foundation for a stimulus package that simply has to work.

Whether an entity is a small business entity is judged by reference to the prior income year (when there was no hint of COVID-19) or measured at the end of the current income year (still 3 months away).

Aggregated turnover is the sum of an entity’s annual turnover, the annual turnover of all connected entities and the turnover of all affiliates for the relevant year, other than transactions amongst themselves. Annual turnover is the total ordinary income (as used in the tax law) derived in the ordinary course of carrying on a business.

Two entities are connected if one controls the other, or both are controlled by a third, with a 40% control threshold. A company is affiliated with you if it acts, or could reasonably be expected to act, in accordance with your directions or wishes, or in concert with you, in relation to the affairs of the business of the company. It is plain to see this will exclude many groups with common ownership – for example, all distinct businesses owned by private equity funds.



TABLE B: FEDERAL MEASURES IF YOU CANNOT SPEND MONEY

WHAT YOU CAN GET	IF YOU ARE...	
<p>Coronavirus SME guarantee scheme</p> <p>The Federal Government will guarantee 50% of new loans issued by eligible lenders, with a maximum guarantee of \$20 billion.</p> <p>(This is linked to the \$90 billion term funding facility for the banking industry – see Table C.)</p>	<p>A small or medium sized business borrowing new money from eligible lenders. The scope of “small or medium sized business” has been left to regulations, which have not yet been introduced.</p> <p>The Australian Banking Association has referred businesses to their own bank, suggesting the measures only apply to existing lending relationships.</p>	LAW (C)

TABLE C: FEDERAL INDUSTRY-SPECIFIC MEASURES

INDUSTRY	WHAT YOU CAN GET	
<p>Aged care-related</p> <p>Workforce support and retention bonuses for workforce in aged care, support for home-care providers, Indigenous aged care providers, Meals on Wheels and My Aged Care Service.</p>	Additional funding totalling \$445 million.	
<p>Aviation</p> <p>Participants in the Australian aviation sector.</p>	Support payments.	LAW (A)
<p>Banks</p> <p>Term funding facility focussed on enabling banks to provide lending to small and medium sized businesses. See also Table B.</p>	\$90 billion in facilities.	
<p>External-facing sectors</p> <p>Tourism, travel, export, cray-fishing.</p>	\$1 billion regional and community support fund, details to come.	LAW

USEFUL RESOURCES AND LINKS

- A. Coronavirus Economic Response Package Omnibus Act 2020
- B. Boosting Cash Flow for Employers (Coronavirus Economic Response Package) Act 2020
- C. Guarantee of Lending to Small and Medium Enterprises (Coronavirus Economic Response Package) Act 2020
- D. Commonwealth legislation, regulations and bills can be found [here](#)
- E. Treasury has a landing page for COVID-19 measures [here](#)
- F. The ATO has a landing page for COVID-19 measures [here](#)

OTHER FEDERAL MEASURES (CONT)

TABLE D: ATO MEASURES (INCLUDING EXISTING LAW)

WHAT YOU CAN GET	IF YOU ...
<p>6 month deferral</p> <p>Deferral of up to 6 months of various tax obligations, including income tax, PAYG instalments, FBT and excise payments.</p>	<p>Are affected. This is a case by case assessment – contact the ATO on 1800 806 218.</p>
<p>Tailored response for large businesses</p> <p>Customised plan to manage tax administration or technical issues.</p>	<p>Are a public group with turnover of at least \$250 million – contact the ATO on (02) 9685 8735.</p>
<p>GST reporting</p> <p>From 1 April 2020, you can increase the frequency of GST reporting from quarterly to monthly to get faster access to GST refunds.</p>	<p>Are entitled to refunds of GST and your turnover is less than \$20 million and you are currently reporting quarterly. Note you can only change from the commencement of a GST reporting period – hence, 1 April, then 1 July. Note also that you cannot change back to quarterly for 12 months, so consider whether you will remain in a refund position for that time.</p>
<p>Waiver of penalties and interest for PAYG instalment variations</p> <p>A PAYG instalment variation that can result in refunds for the September 2019 and December 2019 quarters if your revenues are severely affected. The ATO will also waive penalties and interest for varied instalments for the 2019-2020 financial year.</p>	<p>Are a quarterly PAYG instalment payer (those with instalment income of less than \$20 million in the most recent income tax return) by amending your PAYG instalment notice for the March 2020 quarter. A monthly PAYG instalment payer with instalment income of no more than \$500 million in the most recent income tax return must contact the ATO on 137 226.</p>
<p>Remission of interest and penalties generally</p> <p>The ATO will consider remitting interest and penalties incurred after 23 January 2020.</p>	<p>All businesses – contact the ATO.</p>
<p>Low interest payment plans</p> <p>Payment plans for existing and ongoing tax liabilities at a low interest rate.</p>	<p>All businesses – contact the ATO.</p>
<p>Residence of companies and permanent establishments</p> <p>If the only reason for holding board meetings in or from Australia is because of COVID-19, the ATO will not claim you are resident in Australia.</p> <p>If you have an employee in Australia as a result of COVID-19 that would otherwise result in you having a permanent establishment, the ATO will not consider you to have a permanent establishment in Australia.</p>	<p>Are a non-resident company.</p>

WHAT YOU CAN GET	IF YOU ...
<p>Emergency benefits to employees</p> <p>Emergency food, accommodation and transport are exempt from FBT.</p>	<p>Provide fringe benefits that fall within the exemptions in the FBT law. The ATO accepts this will occur in the following examples:</p> <ul style="list-style-type: none"> + Benefits provided to an employee who has been relocated from a high-risk area. + Benefits provided to an employee who has been required to self-isolate. + Temporary emergency meals, food supplies and accommodation for employees stranded overseas due to travel restrictions. + Flights for overseas employees to return to Australia.
<p>Emergency health care for employees</p> <p>Emergency health care can be exempt from FBT in a limited set of circumstances.</p>	<p>Provide healthcare treatment through another employee of yours (or a related company) on your premises (or those of a related company) at the affected employee's worksite or an adjacent location. Ongoing medical or hospital treatment and expenses will not be exempt.</p>
<p>Benefits for working from home</p> <p>Fringe benefits such as a laptop, portable printer or other portable electronic devices to help employees work from home are usually exempt from FBT.</p>	<p>Provide benefits that fall within the exemption.</p>
<p>Minor, infrequent and irregular benefits</p> <p>Minor benefits of less than \$300 and that are infrequent and irregular are usually exempt from FBT.</p>	<p>Provide minor, infrequent and irregular benefits.</p>
<p>Cancelled events</p> <p>No FBT is payable if you paid for them to attend an event that was cancelled, even if they are non-refundable costs.</p>	

SOME TAX TRAPS AROUND EMPLOYEES

- + Superannuation obligations cannot be deferred – pay as much as you can and interest will be imposed on the rest. There is unlikely to be any waiving of the interest as this represents earnings lost by your employees.
- + You have the same obligations for employees who are stuck overseas – your PAYG withholding and superannuation obligations do not cease.
- + You have the same obligations for foreign employees stuck in Australia – you will have to account for PAYG withholding (except for employees who qualify as temporary residents for tax purposes), FBT and superannuation.

STATE AND TERRITORY MEASURES

TABLE E: NSW MEASURES

WHAT YOU CAN GET	IF YOU ARE ...	
PAYROLL TAX		
25% reduction in payroll tax for 2019-2020 financial year. The NSW OSR states no payments will be required for March, April and May 2020.	Businesses with “all Australian wages paid or payable” of up to \$10 million for the 2019-2020 financial year. This captures all taxable wages across the country (not just in NSW), including wages paid by payroll tax group members. Note groups are required to provide information to the NSW OSR regarding the composition of the group.	LAW (B)
Deferral of payroll tax for a further 3 months may also be available – further details to come.	Businesses with “all Australian wages paid or payable” of up to \$10 million for the 2019-2020 financial year. See comments above.	
Deferral of payroll tax for up to 6 months, with no payment for the March 2020 period.	Businesses with “all Australian wages paid or payable” of more than \$10 million for the 2019-2020 financial year. See comments above.	
Payroll tax threshold increased from 1 July 2020 to \$1 million.	All businesses.	LAW (B)
FEES AND CHARGES		
Various fees charged to small businesses will be waived.	Details to be provided, but businesses include bars, cafés, restaurants and tradespeople.	
INDUSTRY		
Relief from trading hours and public holidays restrictions, including relating to receiving and stocking of trading stock on shelves.	Independent and chain supermarkets.	LAW (A)
Gaming machine tax and lotteries and keno payments will be deferred until at least 1 September 2020.	Clubs and hotels.	
BUSINESS SUPPORT		
Reduce long service leave liability by enabling employers to provide less than one month’s long service leave.	All businesses.	LAW (B)
Parking space levy will be deferred until 30 September 2020.	All businesses.	

USEFUL RESOURCES AND LINKS

- A. COVID-19 Legislation Amendment (Emergency Measures) Act 2020 No 1
- B. Treasury Legislation Amendment (COVID-19) Act 2020 No 2
- C. NSW legislation, regulations and bills can be found [here](#), with a dedicated panel for COVID-19 measures
- D. The NSW Government has a landing page for COVID-19 measures [here](#)
- E. The NSW OSR has a landing page for business-related COVID-19 measures [here](#)

TABLE F: QLD MEASURES

WHAT YOU CAN GET	IF YOU ARE ...	
PAYROLL TAX		
2 month refund of payroll tax, 3 month payroll tax holiday and deferral of all remaining payroll tax for the rest of 2020.	All small and medium businesses (annual payrolls of \$6.5 million or less) in Queensland. The deferral and holiday appear to be by application. Online applications can be made here .	
2 month refund of payroll tax and deferral of all remaining payroll tax for the rest of 2020.	Larger businesses (annual payrolls of more than \$6.5 million or less) in Queensland. The deferral appears to be by application. Online applications can be made here .	
FEES AND CHARGES		
Various fees and charges have been waived or rebated. Includes application and liquor licencing fees, registration renewal fees, rebates on marina charges and passenger levies, and deferral of tourism lease rent payments.	All businesses registered for GST with one or more full-time employee in Queensland. Slightly different eligibility criteria apply to not for profits, but applicants must have been in business since at least 1 July 2017, must be viable under normal business conditions, must have suffered a loss of income as a result of COVID-19 and must intend to continue to operate using the loan and other sources of funds. Loss of income is measured by reference to the 2017-2018 and 2018-2019 years.	
BUSINESS SUPPORT		
Loans (interest free and repayment free for the first 12 months, potentially repayment free for a further 2 years, and with terms up to 10 years) up to \$250,000 specifically to retain staff. The loan is 50% of the annual employee wage expense (including superannuation, averaged over 2017-2018 and 2018-2019), capped at \$250,000.	All businesses registered for GST with one or more full-time employee in Queensland. Slightly different eligibility criteria apply to not for profits, but applicants must have been in business since at least 1 July 2017, must be viable under normal business conditions, must have suffered a loss of income as a result of COVID-19 and must intend to continue to operate using the loan and other sources of funds. Loss of income is measured by reference to the 2017-2018 and 2018-2019 years.	LAW (A)
\$1 billion industry support package to assist large businesses to ensure they will be able to scale up and service the community when economic activity improves.	Businesses which make a significant contribution to Queensland, that employ people in Queensland at scale, which are significant in a regional context, that can make a key contribution to a rapid response by the economy as conditions improve, which are significantly impacted as a result of COVID-19 and to leverage current support measures and those available from other jurisdictions.	

STATE AND TERRITORY MEASURES (CONT)

WHAT YOU CAN GET	IF YOU ARE ...
\$500 rebate on electricity bills.	Sole traders, small and medium businesses consuming less than 100MWh of electricity.

USEFUL RESOURCES AND LINKS

- A. Rural and Regional Adjustment (COVID-19 Jobs Support Loan Scheme) Amendment Regulation 2020
- B. QLD legislation, regulations and bills can be found [here](#)
- C. Business Queensland has a landing page for COVID-19 measures [here](#)



TABLE G: VIC MEASURES

WHAT YOU CAN GET	IF YOU ARE ...
PAYROLL TAX	
Full payroll tax refunds for the 2019-2020 financial year. Refund payments are to commence immediately. Note payroll tax returns must continue to be lodged.	Businesses with payroll of up to \$3 million for the 2019-2020 financial year. Businesses will receive further information from the VIC SRO.
Payroll tax for July, August and September 2020 will be deferred until 1 January 2021.	Businesses with payroll of up to \$3 million for the 2019-2020 financial year. Businesses will receive further information from the VIC SRO.
LAND TAX	
Land tax payments that were or would be due in the first half of 2020 can be deferred until after 31 December 2020.	Land owners that have at least 1 non-residential property and total taxable landholdings below \$1 million. This is at each land owner's election and land owners will receive further information from the VIC SRO.
DEALINGS WITH GOVERNMENT	
Rent relief may be given for commercial tenants in Government-owned buildings.	All businesses.
The Government will pay all supplier invoices within 5 business days.	All businesses.
FEES AND CHARGES	
The Government will waive or refund liquor licensing fees for 2020.	Affected venues and small businesses – details to be provided.
BUSINESS SUPPORT	
\$10,000 grants from \$500 million business support fund to provide support to businesses.	Businesses that employ staff, have been subject to closure or are highly impacted by Victoria's shutdown restrictions announced to-date, have a turnover of more than \$75,000 and have payroll of less than \$650,000. Applications can be made here .

USEFUL RESOURCES AND LINKS

- A. VIC legislation, regulations and bills can be found [here](#)
- B. The VIC SRO has a landing page for COVID-19 measures [here](#)
- C. Business Victoria has a landing page for COVID-19 measures [here](#)

STATE AND TERRITORY MEASURES (CONT)

TABLE H: TAS MEASURES

WHAT YOU CAN GET	IF YOU ARE ...	
PAYROLL TAX		
Payroll tax for the 2019-2020 year will be waived or refunded. Monthly returns for March, April and May are not required but the Annual Adjustment Return must still be lodged.	Businesses in the hospitality, tourism and seafood industries.	BILL
Payroll tax for the 2019-2020 year will be waived or refunded.	All businesses with Australian group wages of up to \$5 million which have been impacted by COVID-19.	BILL
12 month rebate of payroll tax on wages paid to employees aged up to 24 for 1 year	Businesses that hire new employees aged up to 24 from 1 April 2020 to 31 December 2020.	BILL
LAND TAX		
Land tax payments for 2020-2021 will be waived.	Commercial property owners financially impacted by COVID-19 where the land tax is paid by the business owner.	
DEALINGS WITH GOVERNMENT		
Government agencies will be required to pay for goods and services in 14 days.	“Small” businesses (although the policy statement is somewhat ambiguous).	
FEES AND CHARGES		
Various fees and licences will be waived for April to June 2020. Others will be discounted and backdated to 1 January 2020 for 1 year.	Businesses in the national parks and wilderness industry, those in the hospitality sector with liquor licences.	
Various fees and licences will be waived for April to June 2020. Others will be discounted and backdated to 1 January 2020 for 1 year. \$604,000 for fee relief for a range of wild fisheries licence fees, including commercial dive scallops and fishing vessels, \$427,000 for licence and rental fees relief for shellfish farming, and \$770,000 for ShellMAP Program Fee Relief.	Businesses in these industries that would otherwise make these payments.	
Taxi licence fees waived or refunded for 2020.	Taxi licence fees waived or refunded for 2020.	



WHAT YOU CAN GET	IF YOU ARE ...
Loans that are interest free for up to 3 years for purchasing equipment or restructuring business operations with additional funds available.	Businesses with a turnover of less than \$10 million.
\$5,000 grants for businesses that hire an apprentice or trainee.	All businesses.
Water and electricity bills will be waived for the first quarterly bill received after 1 April 2020.	“Small” business customers.
Motor tax and vehicle registrations waived.	Businesses significantly impacted by measures taken to manage COVID-19.

USEFUL RESOURCES AND LINKS

- A. Taxation and Related Legislation (Miscellaneous Amendments) Bill 2020
- B. TAS legislation, regulations and bills can be found [here](#)
- C. The Tasmanian Government has a landing page for COVID-19 measures [here](#)
- D. Business Tasmania has a landing page for COVID-19 measures [here](#)

TABLE I: SA MEASURES

WHAT YOU CAN GET	IF YOU ARE ...
PAYROLL TAX	
A 6-month waiver of payroll tax payments – eligible businesses will not have to pay any payroll tax from April to September 2020. Payroll tax returns must still be lodged.	An employer and have Australian grouped wages of up to \$4 million.
A deferral of payroll tax payments – April to September 2020 payments will now be due in October 2020.	An employer and have Australian grouped wages above \$4 million and can demonstrate that cash flow has been significantly impacted by COVID-19.
LAND TAX	
Up to 6-month deferral of land tax payments.	A business with outstanding quarterly land tax bills for 2019-20. Revenue SA will include additional information when businesses receive their notices of assessment.
Land tax transition relief will be increased from 50% to 100% for 2020-2021.	A business with a higher land tax liability arising from the aggregation of land under SA's land tax reforms commencing from 1 July 2020. Other eligibility criteria apply to the availability of the relief.
FEES AND CHARGES	
Waiver of liquor licensing fees for 2020-2021.	A hotel, restaurant, café, club, etc. forced to close as a result of social distancing restrictions.
BUSINESS SUPPORT	
\$300 million Business and Jobs Support Fund will assist businesses directly affected by the ongoing impacts of COVID-19.	A business operating in an industry sector facing potential collapse due to the restrictions implemented by government.
COMMUNITY SUPPORT	
\$250 million Community and Jobs Support Fund will help with the training of South Australians seeking new skills and employment and to assist organisations meet increased demand for services including emergency relief.	Community organisations, such as sporting, arts and recreational bodies, non-profit organisations and some other industry sectors whose operations have been impacted by COVID-19.

USEFUL RESOURCES AND LINKS

- A. SA legislation, regulations and bills can be found at [here](#)
- B. Revenue SA has a landing page for COVID-19 measures [here](#)

STATE AND TERRITORY MEASURES (CONT)

TABLE J: WA MEASURES

WHAT YOU CAN GET	IF YOU ...
PAYROLL TAX	
A cash grant of \$17,500.	Have Australian taxable wages of more than \$1 million and up to \$4 million. (The grant is the payroll tax payable by a business with a payroll of approximately \$753,000.)
Payroll tax threshold increased from 1 July 2020 to \$1 million.	All businesses.
Deferral of 2019-2020 monthly payroll tax payments until 21 July 2020.	Have no more than \$7.5 million in Australian taxable group wages and your current turnover, profit, customers, bookings, retail sales, supply contracts or other factors have been directly or indirectly affected by COVID-19, by application. The application form can be found here .

USEFUL RESOURCES AND LINKS

- A. WA legislation, regulations and bills can be found [here](#)
- B. The WA Government has a landing page for COVID-19 payroll tax measures [here](#)

TABLE K: ACT MEASURES

WHAT YOU CAN GET	IF YOU ARE ...
PAYROLL TAX	
Payroll tax for April to September 2020 will be waived.	Hospitality (cafés, pubs, hotels, clubs and restaurants), creative arts and entertainment businesses, by application. The application can be found here .
Payment of 2020-2021 payroll tax can be deferred interest-free until 1 July 2022.	ACT businesses with group Australia-wide wages of up to \$10 million. Businesses will need to complete a simple online application form (which will be available soon on the ACT Revenue Office website at: www.revenue.act.gov.au) to confirm their eligibility.
FEES AND CHARGES	
Food business registration and on-licence liquor licensing fees from 1 April 2020 for 1 year and outdoor dining fees for 2020-2021 will be waived. Rideshare vehicle licence fees will also be waived from 1 April 2020 for 1 year. Government leased taxi plate fees (including wheelchair accessible taxies) will be waived (presumably for 1 year).	Licensed venues, rideshare operators and taxi operators.
BUSINESS SUPPORT	
Electricity rebates of \$750 in around June or July 2020.	“Small” business owners with electricity usage below 100MWh per year.
Clubs will receive payments to keep staff employed at the award rate.	Community clubs.
Rebate on commercial rates fixed charge of \$2,622 (the annual fixed charge for 2019-2020 general rates) in quarter 4 of 2020.	Commercial property owners with an average unimproved value below \$2 million.

USEFUL RESOURCES AND LINKS

- A. ACT legislation, regulations and bills can be found [here](#)
- B. The ACT Government has a landing page for COVID-19 measures [here](#)

STATE AND TERRITORY MEASURES (CONT)

TABLE L: NT MEASURES

WHAT YOU CAN GET	IF YOU ARE ...
PAYROLL TAX	
Payroll tax exemption for up to 2 years on wages paid for new Territory employees extended to hires made up to 1 July 2021.	Businesses that hire new employees who are a Territory resident or relocate to the Territory.
BUSINESS SUPPORT	
Up to \$20,000 for physical improvements to land or buildings to help improve its efficiency and customer experience.	All businesses. To be eligible for \$20,000, you must spend \$10,000 of your own funds; otherwise, you are only entitled to a \$10,000 grant. It is unclear whether this extends to leased land and buildings.
Up to \$100,000 to engage local businesses to do repairs, renovations and upgrades to property and facilities.	Not for profit and community organisations. To be eligible for grants above \$50,000, you must spend your own funds, and the Government will match this dollar for dollar.
Direct support to meet new requirements for gatherings of people indoors.	Cafés, restaurants or other venues serving the public.

USEFUL RESOURCES AND LINKS

- A. NT legislation, regulations and bills can be found [here](#)
- B. The NT Government has a landing page for COVID-19 measures [here](#)



KEY CONTACTS

Contact G+T's Tax Group at taxgroup@gtlaw.com.au for more information.



**MUHUNTHAN
KANAGARATNAM**

Partner
T +61 2 9263 4184
M +61 406 319 842
E mkanagaratnam@gtlaw.com.au



HANH CHAU

Partner
T +61 2 9263 4027
M +61 406 425 857
E hchau@gtlaw.com.au



MARK GOLDSMITH

Special Counsel
T +61 2 9263 4342
M +61 412 365 990
E mgoldsmith@gtlaw.com.au



ALINA SEDMAK

Lawyer
T +61 2 9263 4211
M +61 418 827 622
E asedmak@gtlaw.com.au



PATRICE ELIAS

Lawyer
T +61 2 9263 4091
M +61 429 043 157
E pelias@gtlaw.com.au

Read Gilbert + Tobin's other COVID-19 insights at:
[GTLAW.COM.AU/KNOWLEDGE/COVID-19](https://gtlaw.com.au/knowledge/covid-19)