

Support from State & Territory Governments

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AUSTRALIAN CAPITAL TERRITORY

Payroll tax waivers and deferrals

All businesses whose operations are directly affected by the '[prohibited activities list](#)' will receive a six-month waiver of payroll tax from April to September 2020. Businesses need to [apply](#) to the ACT Revenue Office to receive the waiver.

- For those who lodge their payroll tax assessment monthly, the first waiver will be applied to their April payroll tax return, which is usually payable by 7 May.
- For those who lodge their payroll tax assessment annually, the waiver will be applied to their account when the return is received at the end of the 2019-20 financial year.

All ACT businesses with grouped Australia wide wages of up to \$10 million, can apply to defer their 2020-21 payroll tax, interest free until 1 July 2022.

Food and liquor licensing fee waiver

Licensed venues and off licensed venues with gross liquor purchase value of below \$3 million per annum will receive a 12-month waiver of their food business registration and liquor licensing fees from 1 April 2020 and outdoor dining fees for 2020-2021 will be waived.

There are no refunds for those who have prepaid. Instead, an additional 12 months will be added to the license.

Electricity rebates for small business

Small business owners with electricity usage below 100 megawatts per year will see rebates of \$750 automatically applied to their next electricity bill in June or July 2020. The rebate is automatic.

Rideshare and taxi plate fees

Rideshare vehicle licence fees will be waived for 12 months for rideshare operators from 1 April 2020 as part of the normal licencing processes. No refunds will be paid to those that have paid. Instead, an additional 12 months credit will be added to the license at the next due date.

For government leased taxi plate fees (including wheelchair accessible taxis), all taxi plate fees have been waived. One off payments of up to \$5,000 are also being made to taxi drivers who lease their taxi plates from private owners. Taxi drivers who lease their plates from a private owner will need to email Access Canberra at taxiservices@act.gov.au for these payments to be progressed.

Commercial general rates

Commercial property owners with an Average Unimproved Value of \$2m or less will be eligible for a rebate. Commercial rate payers will receive a credit of \$2,622 to their 2019-20 general rates in quarter four.

Tenants in Government owned property

A deferral of rent for up to six months is available on a case by case basis for commercial tenants of ACT Government properties.

NEW SOUTH WALES

Payroll tax waivers and deferrals

For all NSW employers, on 1 July 2020, the tax-free threshold will increase from \$900,00 to \$1 million.

If your business has grouped Australian wages of **\$10m or less in 2019-20**, then:

- Your annual liability will be reduced by 25% when you lodge your annual reconciliation (due 28 July). Any refunds owing will be paid at that time.
- For monthly payers, no payment will be required for March 2020, April 2020, or May 2020, and you have an option to defer for an additional 3 months (as long as your total grouped payroll remains under \$10m).

For businesses with grouped Australian wages **above \$10m in 2019-20**, you have the option to defer the liability for up to 6 months. There is no need to make payment for March 2020 (normally due 7 April).

See [Revenue NSW](#)

Flexible long service leave arrangements

From 24 March 2020 for six months, employees and employers can agree:

- For the employee to take long service leave without the normal one month's notice period.
- For the employee to take long service leave in smaller blocks (rather than

blocks of a month). The legislation is vague about what this means but gives the example of an employee taking long service leave for one or two days a week.

Deferral of gaming tax for 6 months

Venues can apply to pay their gaming machine tax in three equal monthly instalments each quarter (e.g. September quarter tax assessment could be debited in three equal instalments on 21 October, 21 November and 21 December).

Venues are eligible to apply for the tax deferral where they have a revenue loss of 15% or more over the 12 months to the end of the current quarter in comparison to:

- The 12 months to the end of June 2007 for hotels, or
- The 12 months to the end of May 2007 for clubs.

A request for tax deferral assistance can be made each quarter.

See [Liquor and gaming NSW](#)

Parking space levy deferral for 6 months

Parking space levy payments will be deferred until 30 September 2020.

Lotteries and Keno

Lotteries and Keno payments will be deferred from 1 April 2020 to 30 September 2020.

Government owned property

Deferral of Commercial Rents

For commercial tenants with less than 20 employees, rent in Government owned property will be deferred for six months.

\$10,000 Grants for Small Businesses

Small businesses across NSW struggling to cope with the COVID-19 shutdown will receive grants of up to \$10,000

To be eligible, businesses will need to:

- Have between 1-19 employees and a turnover of more than \$75,000;
- A payroll below the NSW Government 2019-20 payroll tax threshold of \$900,000;
- Have an Australian Business Number as at 1 March 2020, be based in NSW and employ staff as at 1 March 2020;
- Be highly impacted by the Public Health (COVID-19 Restrictions on Gathering and Movement) Order 2020 issued on 30 March 2020;
- Use the funding for unavoidable business costs such as utilities, overheads, legal costs and financial advice;
- Provide appropriate documentation upon application.

Applications for a small business grant of up to \$10,000 will be available through Service NSW within a fortnight and remain open until 1 June 2020.

QUEENSLAND

Payroll Tax

If your business is an employer that pays \$6.5 million or less in Australian taxable wages:

- 2 months of your payroll tax will be refunded. The QLD Office of State Revenue will contact eligible employers directly to issue the refund, and
- No payroll tax needs to be paid for 3 months.

In addition, you can apply for a deferral of payroll tax for the 2020 calendar year.

Employers (or part of a group of employers) that pay more than \$6.5 million in Australian taxable wages that have been negatively affected by coronavirus, can apply (by 31 May 2020) for a:

- Deferral of payroll tax for the 2020 calendar year (If you have already applied for a deferral, you do not need not reapply) ([apply here](#)), and
- 2 month payroll tax refund ([apply here](#)).

Payroll tax returns will still need to be lodged.

See [Coronavirus payroll tax relief](#)

Rent relief for Government premises

The Government will provide 6 months relief for businesses who rent premises from the state government.

Electricity bill rebate

Sole traders, small and medium businesses will get a \$500 rebate on their power bill. Any business consuming less than 100,000 kilowatt hours will receive the rebate, which will be automatically applied on business electricity bills.

Concession loans of up to \$250k with an initial interest free period

A loan facility of at least \$500 million, interest free for the first 12 months, is being created to help business retain employees and maintain operations.

The concessional loan facility comprises low interest loans of up to \$250,000 for carry on finance with an initial 12-month interest free period for businesses to retain staff. Any eligible business will be able to apply for a loan.

VICTORIA

Payroll tax waivers and deferrals

If your business has annual taxable wages of up to \$3m:

- 2019-20 Payroll tax is waived. State Revenue is contacting eligible businesses and refunding them directly (from 27 March 2020).
Returns still need to be lodged but no further payments need to be made.
- 2020-21 Payroll tax can be deferred for July – September (first quarter). You will need to apply for the deferral.

The \$3m eligibility threshold applies to each employer. Any member of a group that pays Victorian taxable wages of up to \$3m per annum will be eligible for the relief.

Land tax deferrals

Landowners can defer their 2020 land tax payment if they have at least one non-residential property and total taxable landholdings below \$1 million.

- Non-residential property includes; commercial property, industrial property, and vacant land (excluding residential vacant land).

Grants of up to \$10k

Businesses can apply for grants of up to \$10,000 for costs such as utilities, rent and salaries, and activities to support business continuity planning. To be eligible, businesses must:

- Employ staff
- Been subject to closure or are highly impacted by Victoria's Non-Essential Activity Directions issued by the [Deputy Chief Health Officer to-date](#)
- Have a turnover of more than \$75,000
- Have payroll of less than \$650,000

2020 Liquor license renewals waived

2020 renewable liquor licence fees have been waived for coronavirus affected venues and small businesses. For those that have paid the licensing fee, refunds will be issued. If the license fee has not yet been paid, it will be waived.

See [Victorian Commission for Gambling and Liquor Regulation](#)

TASMANIA

Payroll tax waivers and rebates

Payroll tax waivers or rebates are in place for employers with Australian group wages of up to \$5 million, for key industry sectors, and for those with employees under 24 years of age. Your annual adjustment return still needs to be lodged by 21 July 2020 even if payroll tax is waived.

Tasmanian employer eligibility	Support
<ul style="list-style-type: none">Australian group wages <\$5mDemonstrate operations impacted by COVID-19	<ul style="list-style-type: none">2019-20 payroll tax waived for 2019-20 financial yearMonthly returns for March, April and May not required
<ul style="list-style-type: none">Hospitality, Tourism, and Seafood industries	
<ul style="list-style-type: none">New employees aged 24 and under employed between 1 April and December 2020	<ul style="list-style-type: none">12-month payroll tax rebate

Grants and loans

\$2,500 emergency cash payments

\$2,500 cash payment emergency grants for small business in the following industries (and suppliers who derive the majority of their income from these industries):

- Seafood
- Tourism and accommodation
- Hospitality
- Retail (including beauty and hairdressers, any business with a shop front)
- Arts and entertainment
- Fitness (includes personal trainers, gyms, yoga)

And, exporters who derived the majority of their 2018-19 income from international exports.

The grants are available to majority owned and operated Tasmanian businesses that are employers with under 20 full time equivalent employees on or before 31 January 2020, or sole traders, non-employing businesses and owner operator businesses (see the [guidelines](#)).

The Government has flagged further grants of \$15,000 to small business in identified sectors that are experiencing severe financial hardship. Businesses should first apply for the \$2,500 emergency grants to access the second-round support.

Waivers and capping of Government licensing, fees and charges

Business Support Loan Scheme

The Business Support Loan Scheme provides interest free loans of between \$20,000 and \$250,000 to assist with business continuity such as the purchase of plant and equipment, moving to online sales and distribution, etc. Loans are available to those in the hospitality, tourism and seafood export sectors, as well as related supply chain businesses and those that can demonstrate they have been significantly impacted by the outbreak (see the [guidelines](#)). [Apply here](#).

Liquor licensing reductions and waivers

50% discount on liquor licensing fees and waivers of all application fees for the 2020 calendar year (backdated to 1 January 2020).

Taxi license fees

Taxi license fees have been waived for the 2020 calendar year.

Energy and water

Water and electricity bills will be waived for the first quarterly bill received after 1 April 2020 for small business customers on Tariff 22, 94, 82 or 75, including those small businesses on market contracts.

Energy prices will also be capped, and water prices frozen in 2020-21.

Fisheries license fees waived

12-month waiver of the annual fees for rock lobster, giant crab, fin fishers, and for abalone divers.

Land tax waived for impacted businesses

2020-21 land tax will be waived for commercial property owners financially impacted by COVID-19 where the land tax is paid by the business owner.

Vehicle registration

The roads component of motor tax and vehicle registration will be waived where the business is significantly impacted by measures relating to COVID-19. Small businesses that suspend activity can apply to freeze vehicle registrations for light and heavy vehicles for up to 12 months.

Government fees and charges

The Government will freeze all fees and charges subject to the Government Fee Units Act 1997.

WESTERN AUSTRALIA

Payroll tax grants and deferrals

For all Western Australian employers, on 1 July 2020, the tax-free threshold will increase from to \$1 million.

If your business is directly impacted by the coronavirus, you can [apply to defer](#) payment of your 2019-20 payroll tax until 21 July 2020. The deferral applies to:

- A non-grouped business with annual Australian taxable wages not exceeding \$7.5 million
- A grouped business with the group's annual Australian taxable wages not exceeding \$7.5 million.

Payroll tax paying businesses with a payroll between \$1 million and \$4 million will receive a one-off grant of \$17,500.

Government owned property rent relief

The Government will waive rental payments for small businesses and not-for-profit groups in State Government-owned buildings for six months.

SOUTH AUSTRALIA

Payroll tax waiver and relief

Payroll tax between April and September has been waived for businesses with an annual grouped payroll up to \$4 million.

Employers with annual grouped payroll above \$4 million can defer payroll tax payments for 6 months if they demonstrate "significant impacts on cash flow" because of the coronavirus.

Land tax relief

Individuals and businesses with outstanding quarterly land tax bills for 2019-20 will be able to defer payments for 6 months.

Liquor license fees waived for forced close downs

Liquor license fees for 2020-21 will be waived for hotels, restaurants, cafes and clubs forced to close as a result of social distancing restrictions.

NORTHERN TERRITORY

Business survival fund

The survival fund is a lump sum payment that provides:

- An immediate survival payment and
- A rapid adaption payment to businesses impacted by the social distance restrictions.

To access the fund, businesses must demonstrate significant impact, in particular in relation to turnover, staffing levels and fixed and operational costs.

The immediate survival payment amounts are:

- \$2,000 for sole traders
- \$5,000 for businesses with 2 to 5 employees (FTEs)
- \$20,000 for businesses with 6 to 19 employees (FTEs)
- \$50,000 for businesses with more than 20 employees (FTEs).

The rapid adaptation payment provides:

- Up to \$2,000 for businesses with one employee (FTE) and
- Up to \$5,000 for other eligible businesses to offset costs incurred in adapting their current business model to suit restrictions.

For details, see [Small Business Survival Fund](#)

Business improvement grants

Business improvement grants of up to \$10,000 for shopfront businesses to purchase goods and services to make permanent physical improvements to a business (land and/or building) that help its operations and customer experience.

For details, see [Business Improvement Grants](#)

We will continue to update this document and links as announcements are made. Please see our [website](#).

Please **contact us** to discuss how these initiatives can support you and your business.

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