



CONSULTING
ACCOUNTANTS

Australian State & Territory economic relief & stimulus package summaries

Introduction

In response to the coronavirus ('COVID-19') pandemic currently impacting the economy and businesses generally, each Australian State and Territory Government has announced relief and other support packages as part of the broader economic stimulus measures.

To assist tax practitioners and their clients, the NTAA has prepared the following tables which briefly summarise some of the **key initiatives** announced by each State and Territory Government as at the time of writing.

It should be noted that each State and Territory has announced numerous **other assistance measures** (i.e., in addition to those set out in the summary tables) to provide financial and other support for businesses, individuals, families and communities.

A good starting point for finding information about the various initiatives on offer by each State and Territory, including those provided by the Federal Government, is the **COVID-19** dedicated **Australian Government website**, which is located at www.australia.gov.au.

WARNING – Using the information provided in these tables

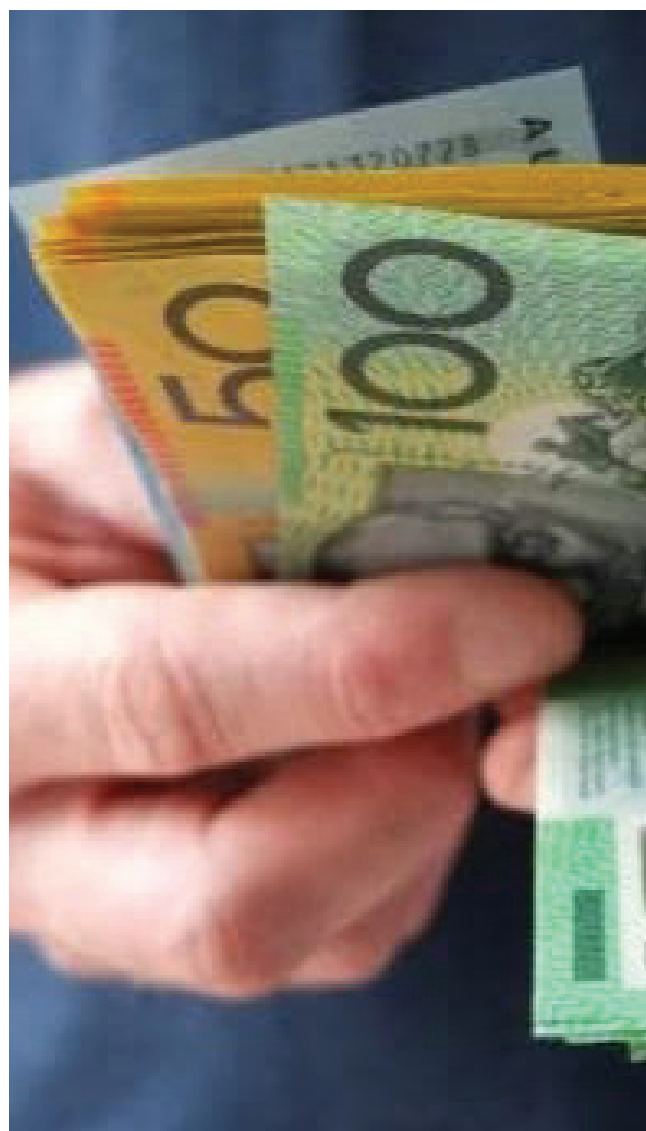
The following tables have been compiled from information that was available from the relevant State and Territory revenue office and Government websites **as at 17 April 2020** and is subject to constant change as further initiatives are announced.

Please note that the information contained in these tables is intended to provide a broad overview of the key initiatives for each State and Territory (as announced at the time of writing). The information should not be relied upon as advice and should be used as a **guide** only.

Anyone wishing to rely on the information presented in these tables, should undertake their own checks with the relevant State or Territory authorities, together with any supporting legislation or regulations, or seek specialist advice where necessary, for specific details of the various measures (including eligibility requirements) and to keep abreast of developments.

The key measures are contained in summary tables for the following:

- **Australian Capital Territory** (refer to pages 2 and 3).
- **New South Wales** (refer to pages 4 and 5).
- **Northern Territory** (refer to pages 6 and 7).
- **Queensland** (refer to pages 8 and 10).
- **South Australia** (refer to pages 11 and 12).
- **Tasmania** (refer to pages 13 and 14).
- **Victoria** (refer to pages 15 and 16).
- **Western Australia** (refer to pages 17 and 19).



Australian Capital Territory ('ACT')	
Category	Details as at 17 April 2020
1. Payroll tax	<p>Available measures include the following (subject to eligibility):</p> <ul style="list-style-type: none"> (a) Six-month waiver of payroll tax – All businesses directly affected by the 'prohibited activities list' (e.g., gyms, indoor sports venues, cinemas, beauty therapists and nail salons) are eligible for a waiver of payroll tax from April 2020 to September 2020 (application required). (b) Deferral of payroll tax – All businesses with grouped Australian wages of less than \$10 million can defer their 2020/21 payroll tax, interest free, until 1 July 2022 (application required). (c) Construction industry – Businesses in the construction industry can apply to defer their payroll tax liability for the six months from April 2020 to September 2020. No interest will apply until 1 September 2020. <p>Payments made under the Federal Government's JobKeeper Scheme are expected to be exempt from payroll tax (note, this is yet to be confirmed).</p>
2. Land tax / rates	<p>Commercial property owners that have an Average Unimproved Value below \$2 million are eligible for an automatic rebate of \$2,622 on their commercial rates fixed charge for their 2019/20 general rates.</p>
3. Relief for landlords and tenants	<p>On 29 March 2020, the ACT Government committed to implementing a six-month moratorium on rental evictions for commercial and residential tenants in financial distress, and a mandatory code of conduct for commercial tenancies to support small and medium sized businesses affected by COVID-19, as agreed at National Cabinet. Specific details of how this will be implemented are currently being developed.</p> <p>Commercial tenancies</p> <p>On 2 April 2020, the ACT Government announced a framework to assist commercial landlords in providing rent relief for local business tenants who have had their business operations restricted by COVID-19.</p> <p>Broadly, landlords will be eligible to apply for a waiver or rebate on their commercial rates, tied to the rental relief passed onto their tenants.</p> <p>Further measures to support businesses through this pandemic include:</p> <ul style="list-style-type: none"> • rental relief to commercial and community tenants of ACT Government owned properties that have been significantly impact by the virus; and • deferring the issuing of notices for 2019/20 quarter four commercial rates instalments by four weeks to assist commercial property owners. <p>Additionally, it is expected that the ACT Government will give effect to the 'National Cabinet Mandatory Code of Conduct – SME Commercial Leasing Principles During COVID-19', which includes the following key measures:</p> <ul style="list-style-type: none"> • Landlords must negotiate rent relief agreements 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. • A freeze in rent increases. <p>This measure will apply to business tenants with an annual turnover of less than \$50 million that are eligible for the Federal Government's JobKeeper program.</p>

Australian Capital Territory ('ACT')	
Category	Details as at 17 April 2020
	<p>Residential tenancies</p> <p>The ACT Government is developing a regulatory framework for residential tenancies. A range of measures to support tenants and landlords were announced on 2 April 2020 and 15 April 2020, which include the following:</p> <ul style="list-style-type: none"> • A rent reduction rebate for landlords that reduce rents for tenants under rental stress by at least 25% for up to six months. The Government will match 50% of the rent reduction, capped at a maximum of \$2,600 over six months or \$100 per week. • Delaying the issuing of all general rates notices by four weeks and push back payment dates by that time. • Owner occupiers experiencing significant financial hardship (at least 25% reduction in household income) because of COVID-19 will be eligible for a deferral of their general household rates for 12 months. No interest will be applied to the deferred amount. Eligibility criteria includes income testing (household incomes less than \$160,000 before tax). • A rent payment freeze agreement – Landlords and tenants may reach an agreement to delay rental payments if a tenant is not earning income. Any outstanding rent during this period will be a debt owed to the landlord (but will not accrue interest for the period of any moratorium).
4. Utility assistance	Small business owners with an electricity usage of less than 100 megawatts per year will automatically receive a \$750 rebate on their next bill.
5. Liquor licence	Off-licensed venues with gross liquor purchase value of less than \$3 million per annum and licensed venues will receive an automatic 12-month waiver of their food business registration and liquor licencing fees from 1 April 2020. Outdoor dining fees for 2020/21 will also be waived. If the food business registration has been prepaid for more than one year in advance, an additional 12 months will be added to the license.
6. Fees and levies	<p>The Rideshare Vehicle Licence fee will be automatically waived for 12 months from 1 April 2020 (or a credit added, if already 12 months prepaid).</p> <p>All Government leased taxi plate fees will be automatically waived. Operators who lease their taxi plates from private owners may apply for a one-off payment of up to \$5,000.</p> <p>Automatic waiver of Government fees for 12 months from 1 April 2020 for businesses that require an infection control licence (e.g., dentists, etc.).</p>
7. Gaming machines	<p>Measures available to community clubs include:</p> <ul style="list-style-type: none"> • a payment of \$15,000 per authorisation for gaming machine licensees that voluntarily surrender gaming machine authorisations; • a waiver/refund of gaming machine tax liabilities for March 2020 (for monthly payers) or the first quarter of 2020 (for quarterly payers); and • automatic rebate of fixed water and sewerage charges.
Source: https://www.covid19.act.gov.au/economic-support/economic-survival-package/supporting-local-businesses-and-the-economy	

New South Wales ('NSW')	
Category	Details as at 17 April 2020
1. Payroll tax	<p>The following payroll tax relief is available:</p> <p>(a) If grouped Australian wages are \$10 million or less – The payroll tax liability for 2019/20 will be reduced by 25% on lodgment of the annual reconciliation due on 28 July 2020. For businesses that lodge and pay monthly, no payment is required for March, April or May 2020. These businesses will also have the option of deferring the payments by an additional three months.</p> <p>(b) If grouped Australian wages are more than \$10 million – Payment of payroll tax can be deferred for up to six months – payment will not be required for the March 2020 period (normally due on 7 April 2020).</p> <p>Furthermore, the payroll tax threshold for the 2020/21 financial year will be increased from \$900,000 to \$1 million.</p> <p>https://www.revenue.nsw.gov.au/news-media-releases/covid-19-tax-relief-measures/covid-19-coronavirus-and-payroll-tax</p> <p>Payments made under the Federal Government's JobKeeper Scheme are expected to be exempt from payroll tax (note, this is yet to be confirmed).</p>
2. Land tax / rates	<p>Various measures are available to assist taxpayers with land tax payments, such as extending deadlines for payments and applying leniency for late payment. Taxpayers can apply online to pay land tax in instalments.</p> <p>There are also land tax concessions for landlords (refer to 3. below), which are linked to providing rent relief to tenants.</p>
3. Relief for landlords and tenants	<p>On 29 March 2020, the NSW Government committed to implementing a six-month moratorium on rental evictions for commercial and residential tenants in financial distress, and a mandatory code of conduct for commercial tenancies to support small and medium sized businesses affected by COVID-19, as agreed at National Cabinet.</p> <p>On 13 April 2020, the NSW Government announced a \$440 million land tax relief package to be split 50/50 between the commercial and residential sectors. The following key measures are included as part of the package:</p> <p>(a) Commercial tenancies – Landlords can apply for a concession of up to 25% of the 2020 calendar year land tax liability on relevant properties, if the savings are passed on to tenants via a rent reduction. Also, a land tax deferral of any outstanding amounts for a three-month period will be offered to landlords who claim the land tax concession.</p> <p>The Government will give effect to the 'National Cabinet Mandatory Code of Conduct – SME Commercial Leasing Principles During COVID-19', which includes the following key measures:</p> <ul style="list-style-type: none"> • Landlords must negotiate rent relief 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. • A freeze in rent increases. <p>This measure will apply to business tenants with an annual turnover of less than \$50 million that are eligible for the Federal Government's JobKeeper program.</p>

New South Wales ('NSW')	
Category	Details as at 17 April 2020
	<p>(b) Residential tenancies – Landlords will be eligible for a land tax waiver or rebate of up to 25% if they pass the saving on to tenants in financial distress (broadly, where household income is reduced by 25% or more).</p> <p>An interim 60 day stop on landlords issuing termination notices or applying for eviction orders due to rental arrears, where tenants are financially disadvantaged by COVID-19. Landlords must negotiate a rent reduction with the tenant in good faith in the first instance.</p> <p>Other measures include a deferral of rents for six months for commercial tenants with less than 20 employees in all Government-owned properties.</p>
4. Utility assistance	<p>Small business owners are eligible for a grant of up to \$10,000 if they:</p> <ul style="list-style-type: none"> • have between 1-19 employees and an annual turnover of more than \$75,000; • have total Australian wages below the NSW 2019/20 payroll tax threshold; • have an ABN as at 1 March 2020, are based in NSW and employ staff as at 1 March 2020; • are highly impacted by the NSW Government Covid-19 restrictions issued on 30 March 2020 (broadly, defined as a decline in turnover of 75%); and • have unavoidable business costs not otherwise the subject of other NSW and Commonwealth Government financial assistance measures.
5. Liquor licence	<p>Annual liquor licence base fees, trading hours risk loading fees and new liquor licence application fees will be waived for 12 months from 1 April 2020.</p> <p>Compliance risk loadings will not be waived but deferred and included as part of 2021/22 annual liquor licence fees.</p>
6. Fees and levies	<p>The NSW Government is waiving a range of licence and permit fees for businesses for 12 months, from 1 April, 15 April or from 20 April 2020.</p> <p>As well as liquor licence fees (see 5. above), other fees being waived include:</p> <ul style="list-style-type: none"> • tattoo parlour operator licence (from 1 April 2020); • home building contractor licence (from 15 April 2020); • trade or specialist contractor licence (from 15 April 2020); • motor vehicle repairer specialist licence (from 15 April 2020); • high risk work licence (from 15 April 2020); • home building: tradesperson certificates (from 20 April 2020); and • motor vehicle tradesperson certificates (from 20 April 2020). <p>Parking space levy payments will be deferred until 30 September 2020.</p>
7. Gaming machines	<p>Clubs and hotels will have their gaming machine payments due in March 2020 deferred until 1 September 2020, conditional on these funds being used to retain staff.</p>
Source: https://www.revenue.nsw.gov.au/news-media-releases/covid-19-tax-relief-measures	

Northern Territory ('NT')	
Category	Details as at 17 April 2020
1. Payroll tax	<p>For NT businesses that demonstrate substantial hardship due to the COVID-19 crisis, the Government will implement the following, from 1 April 2020:</p> <p>(a) Waiver for 'small and medium sized' businesses – Payroll tax will be waived (abolished) for six months for NT employers with a total payroll bill of less than \$7.5 million where turnover has been reduced by at least 30%.</p> <p>(b) Deferral for 'large' businesses – Payroll tax will be deferred for six months for NT employers with a total payroll bill above \$7.5 million where turnover has been reduced by at least 50%.</p> <p>Businesses can apply for this support from 1 May 2020. https://nt.gov.au/industry/support-for-business/programs-and-initiatives</p> <p>Furthermore, the existing payroll tax exemption for hiring NT resident employees has been extended to 30 June 2021.</p> <p>Payments made under the Federal Government's JobKeeper Scheme are expected to be exempt from payroll tax (note, this is yet to be confirmed).</p>
2. Land tax / rates	<p>Land tax is not levied in the NT. However, refer to 3. below for potential rates relief.</p>
3. Relief for landlords and tenants	<p>On 29 March 2020, the NT Government committed to implementing a six-month moratorium on rental evictions for commercial and residential tenants in financial distress, and a mandatory code of conduct for commercial tenancies to support small and medium sized businesses affected by COVID-19, as agreed at National Cabinet. Other measures include the following:</p> <p>(a) Commercial tenancies – If tenants demonstrate economic hardship and request rent relief, landlords are expected to negotiate relief in line with the 'National Cabinet Mandatory Code of Conduct – SME Commercial Leasing Principles During COVID-19'.</p> <p>Key measures in the Code include leasing principles for negotiating rent relief with tenants financially affected by COVID-19, a ban on lease terminations for non-payment of rent, and a freeze in rent increases. The Code applies to business tenants with an annual turnover of less than \$50 million that are eligible for the JobKeeper program.</p> <p>Landlords that negotiate in good faith with their tenants will be eligible for payroll tax and utilities bills relief. The Government has also requested local councils provide rates relief for six months through a three-month rates waiver, followed by a three-month rates deferral. Also, the Property Activation Levy will be waived for relevant landlords whose property becomes vacant due to the COVID-19 crisis.</p> <p>https://nt.gov.au/industry/support-for-business/programs-and-initiatives</p> <p>(b) Residential tenancies – Legislative amendments will be made to:</p> <ul style="list-style-type: none"> • create longer periods of mandatory negotiation between parties; and • fairer terms for new leases when there is demonstrated hardship because of the coronavirus.

Northern Territory ('NT')	
Category	Details as at 17 April 2020
4. Small business	<p>A \$50 million Small Business Survival Fund is aimed at helping NT small businesses survive the physical distancing requirements in response to COVID-19. This initiative is available to businesses that:</p> <ul style="list-style-type: none"> • are a legal entity and holder of a valid ABN as at 23 March 2020; and • are an NT enterprise and usually operate in one of the industry sectors affected by the social gathering restrictions announced on 22 March and 24 March 2020 (e.g., retail, hospitality, tourism and entertainment); and/or • has been significantly impacted by the physical distancing requirements in response to the COVID-19 pandemic (e.g., staffing, turnover). <p>Eligible businesses can apply for an Immediate Survival Payment to help offset immediate cost pressures, and a Rapid Adaption Payment to offset costs incurred in adapting their current business model to suit restrictions.</p> <p>The Immediate Survival Payment amounts include:</p> <ul style="list-style-type: none"> • \$2,000 for sole traders; • \$5,000 for businesses with one to four full time equivalent ('FTE') employees; • \$20,000 for businesses with five to 19 employees (FTEs); and • \$50,000 for businesses with more than 20 employees (FTEs). <p>The Rapid Adaption Payment provides:</p> <ul style="list-style-type: none"> • up to \$1,000 for businesses with one employee (FTE); and • up to \$5,000 for other eligible businesses. <p>This payment is application-based and paid direct to the business.</p> <p>https://businessrecovery.nt.gov.au/businesses/small-business-survival-fund</p>
5. Grants	<p>All NT businesses will be able to access a \$10,000 Business Improvement Grant, followed by an additional \$10,000 grant if they contribute \$10,000.</p> <p>The grant can be used to purchase goods and services to make permanent physical improvements to a business (land and/or building) that help its operations and customer experience [certain works are excluded].</p> <p>https://businessrecovery.nt.gov.au/businesses/business-improvement-grant</p>
6. Utility assistance	<p>Electricity and water prices (for regulated tariffs) will be frozen from 1 July 2020 until 1 July 2021 for businesses and households. Refer to 7. below.</p> <p>Also, the Government announced it will reduce by 50% power, water and sewerage bills (for regulated utility tariffs) for six months from 1 April 2020, for businesses that demonstrate substantial hardship due to the COVID-19 crisis.</p>
7. Fees and levies	<p>A freeze on all Government fees and charges, including electricity, water and car registration will be frozen (no increase due to indexation) until 1 July 2021.</p> <p>http://www.newsroom.nt.gov.au/mediaRelease/32101</p>
Source: https://businessrecovery.nt.gov.au/businesses	

Queensland ('QLD')	
Category	Details as at 17 April 2020
1. Payroll tax	<p>The following measures are available, based on Australian Taxable wages:</p> <p>(a) If Australian Taxable wages are \$6.5 million or less – A refund of payroll tax paid for November and December 2019, and a payroll tax holiday for January, February and March 2020.</p> <p>Employers can also apply for a deferral of payroll tax for the 2020 calendar year.</p> <p>(b) If Australian Taxable wages are more than \$6.5 million – Employers can apply for a payroll tax deferral for the 2020 calendar year, and a refund of payroll tax paid for January and February 2020.</p> <p>https://www.business.qld.gov.au/running-business/employing/payroll-tax/lodging/coronavirus-tax-relief</p> <p>Payments made under the Federal Government's JobKeeper Scheme are expected to be exempt from payroll tax (note, this is yet to be confirmed).</p>
2. Land tax / rates	<p>Landowners may be entitled to one or more of the following relief measures:</p> <ol style="list-style-type: none"> 1. A land tax rebate of 25% for eligible properties for the 2019/20 assessment year (landowners will need to apply for the rebate). <p>Landowners may be eligible for the land tax rebate for eligible properties, for the 2019/20 year, if at least one of the following circumstances apply:</p> <ol style="list-style-type: none"> (a) The landowner leases all or part of a property to one or more tenants and all the following apply: <ul style="list-style-type: none"> • The ability of one or more tenants to pay their normal rent is affected by the COVID-19 pandemic. • The landowner will provide rent relief to the affected tenant(s) of an amount at least commensurate with the land tax rebate. • The landowner will comply with specified leasing principles (refer to 3. below), even if the relevant lease is not regulated. (b) All of the following apply: <ul style="list-style-type: none"> • All or part of the landowner's property is available for lease. • The landowner's ability to secure a tenant(s) has been affected by the COVID-19 pandemic. • The landowner requires land tax relief to meet their financial obligations. • The landowner will comply with specified leasing principles (refer to 3. below), even if the relevant lease is not regulated. <ol style="list-style-type: none"> 2. An automatic waiver of the 2% land tax foreign surcharge for foreign entities for the 2019/20 assessment year (a refund will be issued if the assessment has already been paid). 3. An automatic three-month deferral of land tax liabilities for the 2020/21 assessment year. <p>https://www.qld.gov.au/environment/land/tax/covid-19</p>

Queensland ('QLD')	
Category	Details as at 17 April 2020
3. Relief for landlords and tenants	<p>On 29 March 2020, the QLD Government committed to implementing a six-month moratorium on rental evictions for commercial and residential tenants in financial distress, and a mandatory code of conduct for commercial tenancies to support small and medium sized businesses affected by COVID-19, as agreed at National Cabinet.</p> <p>Other measures include the following:</p> <p><u>Commercial tenancies</u></p> <p>Landowners may be eligible for a land tax rebate (refer to 2. above), if they comply with the following leasing principles aimed at supporting and protecting tenants:</p> <ul style="list-style-type: none"> • Negotiate in good faith with the tenant to seek a mutually agreeable resolution if their ability to pay is impacted by COVID-19. • Not evict the tenant if they are in financial distress and unable to meet their commitments due to the impact of COVID-19. • Not increase rent, except where rent is linked to turnover. • Not penalise a tenant who stops trading or reduces opening hours. • Not charge any interest on unpaid or deferred rent. • Not make a claim on a bank guarantee or security deposit for non-payment of rent. <p>These principles will also be introduced into Queensland law.</p> <p>In addition to these principles, landowners with small and medium enterprise ('SME') commercial tenancies are advised to familiarise themselves with the Federal Government's 'National Cabinet Mandatory Code of Conduct – SME Commercial Leasing Principles During COVID-19'.</p> <p><u>Residential tenancies</u></p> <p>A package of measures has been introduced to implement a freeze on evictions (as of 29 March 2020) due to rental arrears for COVID-19 impacted tenants, including the following:</p> <ul style="list-style-type: none"> • Access to information and resources to help landlords and tenants negotiate a solution that works for all parties. • Compulsory conciliation through the Residential Tenancies Authority for disputes where the parties cannot reach an agreement. • Property owners will be prohibited from evicting a tenant if their lease expires during the COVID-19 crisis (they must offer an extension to the lease for at least a further six months). • Tenants that cannot pay rent due to the impacts of COVID-19 will be allowed to end their lease early, if they wish to do so. • Tenants experiencing hardship may be eligible for rental grants up to four weeks' rent (or a maximum of \$2,000) "as a last resort" if they are in need of support while waiting on Federal Government support to prevent homelessness. • Tenants experiencing domestic and family violence situations will be protected by legislation which allows access to immediate support to end tenancies quickly, changing locks without seeking approval, access to bond and separation from co-tenancies. <p>Government premises rent relief</p> <p>Six months relief for businesses renting government premises.</p>

Queensland ('QLD')	
Category	Details as at 17 April 2020
4. Small business	<p>A \$500 million Jobs Support Loan scheme provides eligible businesses (including small businesses) impacted by COVID-19 with concessional loans of up to \$250,000 (with no repayments or interest for the first year, plus two years interest only) to assist with retaining staff and maintaining operations.</p> <p>Note, due to overwhelming demand, the Jobs Support Loan scheme has now closed to new applications.</p>
5. Grants	<p>The Market Diversification and Resilience Grants ('MDRG') program offers the following grants to assist Queensland agriculture, food, forestry and fishing exporters, their supply chain partners (e.g., a fishing business, grower, producer, wholesaler etc.), and industry organisations, to build resilience by diversifying into new markets:</p> <p>(a) Equipment purchase grants of up to \$7,500 to support new equipment purchases up to a maximum cost of \$10,000. Applicants must contribute 25% of the total cost. Applications are assessed on an on-going basis.</p> <p>(b) Project grants of up to \$50,000 will be available to support project activities (e.g., market evaluation, staff training and new equipment). Applicants must co-invest 50% of the total cost of their project activities or equipment purchases. Note, applications close on 20 April 2020.</p>
6. Utility assistance	<p>Sole traders, small and medium businesses will get an automatic rebate of \$500 on their electricity bill. Any business consuming less than 100,000 kilowatt hours will receive the rebate.</p> <p>Households will receive an automatic rebate of \$200 to assist with their utility bills (electricity and water).</p>
7. Liquor licence	<p>The waiver of 2020/21 liquor licencing fees.</p> <p>https://www.business.qld.gov.au/industries/hospitality-tourism-sport/liquor-gaming/coronavirus-advice</p>
8. Fees and levies	<p>The waiver of a range of fees, charges and levies to support tourism operators to continue to operate. This includes application and liquor licencing fees for businesses impacted by enforced shutdowns, registration renewal fees for Inbound Tour Operators, rebates on marina charges and passenger levies.</p> <p>It also includes a deferral of tourism lease rent payments.</p>
Source: https://www.business.qld.gov.au/covid-assistance	

South Australia ('SA')	
Category	Details as at 17 April 2020
1. Payroll tax	<p>The following measures are available, based on Australian grouped wages:</p> <p>(a) For business with annual Australian grouped wages of up to \$4 million – A six-month payroll tax waiver applies for the months of April to September 2020. Qualifying employers will be notified through RevenueSA Online. Monthly payroll tax returns must still be lodged.</p> <p>(b) Business with annual Australian grouped wages above \$4 million that can demonstrate they have been significantly impacted by COVID19 – These businesses may apply (online) for deferral of payroll tax payments due in April to September 2020 until October 2020. All monthly payroll tax returns must still be lodged.</p> <p>Legislation providing a payroll tax exemption for JobKeeper Payments is now law. Refer to <i>COVID-19 Emergency Response Bill 2020 (SA)</i>.</p>
2. Land tax / rates	<p>For businesses paying land tax quarterly in 2019/20, the third and fourth quarter payments are automatically deferred for up to six months.</p> <p>The previously announced land tax reform transitional relief fund available to eligible taxpayers whose land tax bill will increase as a result of changes in land aggregation commencing from 1 July 2020 will be increased from 50% to 100% of the increase in an eligible taxpayer's 2020/21 assessment.</p>
3. Relief for landlords and tenants	<p>On 29 March 2020, the SA Government committed to implementing a six-month moratorium on rental evictions for commercial and residential tenants in financial distress, and a mandatory code of conduct for commercial tenancies to support small and medium sized businesses affected by COVID-19, as agreed at National Cabinet. Other measures include the following:</p> <p>Commercial tenancies</p> <p>It is expected the SA Government will give effect to the 'National Cabinet Mandatory Code of Conduct – SME Commercial Leasing Principles During COVID-19', which includes the following key measures:</p> <ul style="list-style-type: none"> • Landlords must negotiate rent relief agreements 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. • A freeze in rent increases. <p>This measure will apply to business tenants with an annual turnover of less than \$50 million that are eligible for the JobKeeper program.</p> <p>Residential tenancies</p> <p>The Government has endorsed a number of key initiatives that aim to:</p> <ul style="list-style-type: none"> • institute a short-term moratorium on rental evictions due to unpaid rent arising from severe rental distress as a result of COVID-19; • prevent landlords from increasing rent; • allow routine inspections to be conducted using technology, such as face-time, live video or time-stamped photos where possible, unless there are exceptional circumstances and sufficient safety measures in place for an inspection in person; • extend of a tenant's ability to arrange for repairs to be carried out by agreement with the landlord; and • provide general protection for tenants who breach their agreement as a result of complying with a direction under law relating to COVID-19. <p>The South Australian Civil and Administrative Tribunal will continue to be able to consider undue hardship to tenants or landlords.</p> <p>These initiatives are expected to be in place for the duration of the declared emergency period as a result of COVID-19.</p>

South Australia ('SA')	
Category	Details as at 17 April 2020
4. Small business	<p>Small businesses that employ South Australians who have been highly impacted by the COVID-19 pandemic may be eligible to receive a \$10,000 grant to support their operations. To be eligible, businesses will need to:</p> <ul style="list-style-type: none"> • have an ABN and were carrying on a business in SA on 1 March 2020; • employ people in SA; • have annual turnover of more than \$75,000 (GST exclusive); • have an annual payroll of less than \$1.5 million, and not be entitled to a payroll tax waiver under the COVID-19 support measures (refer above); • have been subject to closure, or highly impacted by COVID-19 related restrictions (i.e., businesses eligible for the JobKeeper Payment); • apply by 1 June 2020 (with applications opening soon); and • use the funds to support the operation of the business. <p>https://www.treasury.sa.gov.au/Growing-South-Australia/COVID-19</p>
5. Grants	<p>The requirement under the existing Job Accelerator Grant for an employer to have maintained their overall employment level for a full year in order to claim their second anniversary payment (from 1 February to 30 June 2020) has been relaxed. Claims will be assessed on staffing levels as at 31 January 2020, rather than the relevant two-year anniversary date.</p>
7. Liquor licence	<p>Waiver of 2020/21 annual liquor licensing fees for the following categories:</p> <ul style="list-style-type: none"> • On premises. • Residential. • Restaurant and catering club. • Liquor production and sales. • Small venue. <p>General and Hotel licence holders and Packaged Liquor Sales licence holders may be subject to varying arrangements and should contact the relevant authority for further information.</p> <p>https://www.cbs.sa.gov.au/liquor-licence-holders-and-covid-19#</p>
Source: https://www.revenuesa.sa.gov.au/grants-and-concessions/covid19-relief	

Tasmania ('TAS')	
Category	Details as at 17 April 2020
1. Payroll tax	<p>The following payroll tax relief measures are available:</p> <p>(a) Employers in the hospitality, tourism, and seafood industries – Payroll tax waivers/refunds will apply to ensure that these businesses pay no payroll tax in respect of eligible employees for the entire 2019/20 financial year. Monthly returns for March, April and May are not required. However, the annual adjustment return for 2019/20 must still be lodged by 21 July 2020.</p> <p>(b) All other businesses with Australian group wages of up to \$5 million that can demonstrate their operations have been affected by COVID-19 – Payroll tax will be waived for the entire 2019/20 financial year and monthly returns for March, April and May 2020 are not required. Importantly, employers must still lodge the annual adjustment return for 2019/20 by 21 July 2020.</p> <p>(c) Payroll tax rebate – A twelve-month rebate will apply to approved employers who employ new youth employees (aged 24 years or younger) at a point between 1 April and 31 December 2020.</p> <p>https://www.sro.tas.gov.au/Documents/Coronavirus-business-stimulus-package-factsheet.pdf</p> <p>Payments made under the Federal Government's JobKeeper Scheme are expected to be exempt from payroll tax (note, this is yet to be confirmed).</p>
2. Land tax / rates	<p>Land tax will be waived for commercial property for the 2020/21 financial year, where the business owner is liable for the land tax, and can demonstrate their business operations have been affected by COVID-19.</p>
3. Relief for landlords and tenants	<p>On 29 March 2020, the Tasmanian Government committed to implementing a six-month moratorium on rental evictions for commercial and residential tenants in financial distress, and a mandatory code of conduct for commercial tenancies to support small and medium sized businesses affected by COVID-19, as agreed at National Cabinet.</p> <p>Other measures include the following:</p> <p>Commercial tenancies</p> <p>The following measures apply to any commercial lease that was in place at 1 February 2020 or which commenced prior to 9 April 2020 and will be in place until at least 30 September 2020:</p> <ul style="list-style-type: none"> • An immediate halt to terminations for unpaid rent or other moneys for certain commercial tenants. • An immediate suspension of rent increases (except where rent payable is linked to the turnover of the tenant) for certain commercial tenants. <p>To be eligible, tenants must have a business turnover of less than \$50 million and be eligible for the JobKeeper program.</p> <p>In addition, the Tasmanian Government will introduce legislation to give effect to the Federal Government's 'National Cabinet Mandatory Code of Conduct – SME Commercial Leasing Principles During COVID-19'.</p> <p>A six-month rent waiver will apply to Government leased property.</p> <p>https://coronavirus.tas.gov.au/stimulus-and-support</p> <p>Residential tenancies</p> <p>On 3 April 2020, the Government issued a notice banning evictions of residential tenants experiencing financial hardship due to COVID-19, until 30 June 2020, subject to limited exemptions (e.g., by agreement with the tenant or where the property is being used for unlawful purposes). If tenants cannot pay their rent, they should, in the first instance, talk to their landlord to see if rent is able to be reduced.</p> <p>Tenants or owners will be able to apply to break a fixed term lease if its continuation would cause severe hardship.</p> <p>Property inspections and some repairs are limited due to social distancing.</p>

Tasmania ('TAS')	
Category	Details as at 17 April 2020
4. Small business	<p>Key measures for small businesses include the following:</p> <ul style="list-style-type: none"> • Business Support Loan Scheme loans – Three-year interest-free loans of \$50 million to small businesses (turnover below \$10 million), that operate in the hospitality, tourism, seafood production and exports. • Emergency Support Grants of \$2,500 (Round 2) for small businesses under severe hardship. Unlike the first round, eligibility is not restricted to businesses in specified industries, e.g., retail and hospitality. • Small Business Hardship Grant of \$15,000 will be made available to provide longer-term assistance to small businesses in specified sectors (e.g., retail and hospitality) and experiencing severe financial hardship. • Small Business Grants Program for apprentices/trainees – A \$5,000 grant is available to businesses in tourism, hospitality, building and construction, or manufacturing that hire an apprentice or trainee.
5. Grants	Various measures available including Business Continuity Grant which provides a grant of up to \$750 toward the cost of engaging the services of a suitably qualified person to advice on business continuity planning.
6. Liquor licence	A 50% discount on liquor licensing fees and waiver of all application fees for the 2020 calendar year (backdated to 1 January 2020).
7. Fees and levies (including utilities)	<p>A freeze, waive or cap on Government fees for small businesses, including a waiver of water and electricity for the first quarterly bill received after 1 April 2020 on Tariffs 22, 94, 82 or 75, as well as a cap on electricity and a freeze on water prices next financial year.</p> <p>Waiver of the 'roads component' of motor tax and vehicle registration for businesses significantly impacted by measures to manage COVID-19.</p> <p>Annual taxi licence fees will be waived for the 2020 calendar year.</p> <p>https://coronavirus.tas.gov.au/stimulus-and-support</p> <p>Fisheries assistance, including a 12-month waiver for annual fees for Rock Lobster, Giant Crab, Wild Capture Fin Fisheries and Abalone Divers.</p>
<p>Source: https://www.stategrowth.tas.gov.au/_data/assets/pdf_file/0003/226380/Stimulus_Packages-Small_business_-_COVID-19_Fact_Sheet.pdf</p> <p>http://www.premier.tas.gov.au/releases/unprecedented_new_social_and_economic_support_package_released</p>	

Victoria ('VIC')	
Category	Details as at 17 April 2020
1. Payroll tax	<p>Payroll tax will be waived (or reimbursed if already paid) for the 2019/20 financial year for businesses with annual Victorian taxable wages up to \$3 million. However, eligible businesses must continue to lodge returns.</p> <p>These businesses will also be able to defer any payroll tax for the first three months of 2020/21 until 1 January 2021.</p> <p>Payments made under the Federal Government's JobKeeper Scheme are expected to be exempt from payroll tax (note, this is yet to be confirmed).</p>
2. Land tax / rates	<p>The following measures are available:</p> <p>(a) Land tax deferral – Landowners that have at least one non-residential property and total taxable landholdings below \$1 million may defer their 2020 land tax payments until after 1 January 2021. Full payment will need to be made by 31 March 2021. The State Revenue Office will contact eligible taxpayers.</p> <p>Land tax reduction – Landlords who provide rent relief to tenants impacted by COVID-19 (refer to 3. below) may be eligible for a 25% reduction on the property's 2020 land tax. These landlords can also defer the remainder of their 2020 land tax to 31 March 2021.</p> <p>This relief is also available to landowners who are unable to secure a tenant because of COVID-19.</p>
3. Relief for landlords and tenants	<p>On 29 March 2020, the Victorian Government committed to implementing a six-month moratorium on rental evictions for commercial and residential tenants in financial distress, and a mandatory code of conduct for commercial tenancies to support small and medium sized businesses affected by COVID-19, as agreed at National Cabinet.</p> <p>On 15 April 2020, the Victorian Government announced a \$500 million package of measures in line with the National Cabinet decisions to support commercial and residential tenants and landlords. Broadly, these include:</p> <ul style="list-style-type: none"> • a ban on evictions for residential tenancies, except in some situations; • a ban on evictions for commercial tenancies involving small and medium-sized businesses, for the non-payment of rent; • a pause on rent increases for commercial and residential properties; and • land tax relief for (commercial and residential) landlords (see 2. above) and rent relief for tenants experiencing financial hardship. <p>These measures will apply from 29 March 2020 for a period of six months.</p> <p>Commercial tenancies</p> <p>As part of the package of measures, commercial tenancy laws will be urgently reformed in line with the Federal Government's 'National Cabinet Mandatory Code of Conduct – SME Commercial Leasing Principles During COVID-19' so that eligible small and medium sized businesses can be granted rental waivers or deferrals.</p> <p>Businesses are generally eligible for these measures if they have an annual turnover of up to \$50 million and have experienced more than a 30% reduction in turnover due to coronavirus.</p> <p>Tenants and landlords who struggle to strike a deal over rent reductions will have access to a fast-tracked dispute resolution service, with Consumer Affairs Victoria or the Victorian Small Business Commission mediating to ensure fair agreements are reached.</p>

Victoria ('VIC')	
Category	Details as at 17 April 2020
	<p>Coronavirus Rent Relief Grant</p> <p>Tenants experiencing rental hardship due to the COVID-19 pandemic may be eligible for rent assistance (in the form of a grant) of up to \$2,000. The grant is paid directly to the tenant's agent, lessor or landlord to contribute to the tenant's rental payments.</p> <p>To be eligible for the grant, a tenant:</p> <ul style="list-style-type: none"> • should contact their landlord or property manager as soon as possible to negotiate an alternative arrangement, such as rent reduction or deferral of payments; • register their revised rental agreement with Consumer Affairs Victoria (or have gone through mediation); • have less than \$5,000 in savings; and • still be paying at least 30% of their income in rent (household income must be less than \$1,903 per week). <p>https://www.housing.vic.gov.au/help-renting/rentrelief</p>
4. Small business	<p>A one-off grant of \$10,000 is available to small businesses that employ staff if they have a turnover of more than \$75,000, payroll of less than \$650,000 and have been highly impacted by the shutdown restrictions.</p> <p>https://www.business.vic.gov.au/_data/assets/pdf_file/0007/1889683/Business-Support-Fund-Guidelines.pdf</p>
5. Liquor licence	<p>All 2020 liquor licence fees will be waived and reimbursed where paid.</p> <p>https://www.vcglr.vic.gov.au/covid-19</p>
Source: https://www.sro.vic.gov.au/coronavirus	

Western Australia ('WA')	
Category	Details as at 17 April 2020
1. Payroll tax	<p>Payroll tax will be waived for March to June 2020 for employers who have Australian taxable wages of less than \$7.5 million at 30 June 2020. Importantly, this replaces the previously announced payroll tax deferral option until July 2020.</p> <p>The payroll tax waiver is claimed as follows, depending on the level of Australian taxable wages as at 29 February 2020:</p> <ul style="list-style-type: none"> • If Australian taxable wages were less than \$5 million as at 29 February 2020 – Payroll tax for March to June 2020 will be automatically waived when returns are lodged through Revenue Online. <p>These employers will continue to be entitled to the waiver, even if their Australian taxable wages are \$7.5 million or more as at 30 June 2020.</p> <ul style="list-style-type: none"> • If Australian taxable wages were \$5 million or more on 29 February 2020 but are expected to be less than \$7.5 million on 30 June 2020 – These employers must apply (online) to defer lodging and paying returns for March to June 2020. <p>If the application is approved, the due date for lodgment and payment of the returns will be extended to 21 July 2020.</p> <p>Payroll tax payable for the March to June 2020 returns will be waived at annual reconciliation, if Australian taxable wages are less than \$7.5 million as at 30 June 2020. Otherwise, the returns will need to be lodged and payment made for the deferred months.</p> <p>For new employers registered for payroll tax from 1 March 2020, payroll tax for March to June 2020 will be waived at annual reconciliation, if their Australian taxable wages are less than \$7.5 million as at 30 June 2020. These employers must apply for the deferral, as explained above.</p> <p>Other payroll tax-related measures</p> <p>The WA Government has announced various other payroll tax assistance measures, including the following:</p> <ul style="list-style-type: none"> • The planned increase in the payroll tax threshold to \$1 million will apply from 1 July 2020 (rather than from 1 January 2021), with the effect that more businesses will no longer be liable for payroll tax. • A one-off grant of \$17,500 will automatically apply to employers with Australian taxable wages for 2018/19 of more than \$1 million and less than \$4 million. <p>For employers not previously registered for payroll tax, their eligibility for the grant will be based on their 2019/20 Australian taxable wages.</p> <ul style="list-style-type: none"> • On 9 April 2020, the Premier announced that the Federal Government's JobKeeper Payments will be exempt from payroll tax. <p>https://www.wa.gov.au/government/multi-step-guides/payroll-tax-employer-guide/covid-19-relief-payroll-tax-employer-guide</p>
2. Land tax / rates	<p>No announcement made as yet. However, any land tax relief is expected to be linked to rent relief for tenants (refer to 3. below).</p>

Western Australia ('WA')	
Category	Details as at 17 April 2020
3. Relief for landlords and tenants	<p>On 29 March 2020, the WA Government committed to implementing a six-month moratorium on rental evictions for commercial and residential tenants in financial distress, and a mandatory code of conduct for commercial tenancies to support small and medium sized businesses affected by COVID-19, as agreed at National Cabinet.</p> <p>On 14 April 2020, the WA Government announced it will introduce urgent legislation to address commercial and residential tenancies impacted by rental distress due to COVID-19.</p> <p>The key measures being introduced are as follows:</p> <p>Commercial tenancies</p> <p>New laws will put into place a six-month moratorium on evictions and other measures relating to commercial tenancies in order to address the financial impacts of COVID-19, including introduction of a code of conduct.</p> <p>The aim of the legislation is to help small and medium-sized enterprises that are in financial distress to survive the current restrictions.</p> <p>The Commercial Tenancies (COVID-19 Response) Bill 2020 will introduce:</p> <ul style="list-style-type: none"> • a six-month moratorium on evictions due to non-payment of rent; • a freeze on rent increases; • restrictions on penalties for tenants who do not trade or reduced their trading hours; • prohibitions on charging interest on rent arrears; • the introduction of a dispute resolution process; and • an ability for Government to prescribe a code of conduct. <p>Residential tenancies</p> <p>The Residential Tenancies (COVID-19 Response) Bill 2020 will introduce:</p> <ul style="list-style-type: none"> • a moratorium on eviction for six months except in limited circumstances (e.g., if a tenant is causing serious damage to the property or the landlord or tenant is experiencing undue hardship; or a tenant is experiencing family violence and the perpetrator needs to be evicted); • a prohibition on rent increases during the emergency period; • that any fixed term tenancy agreement due to expire during the emergency period will continue as a periodic agreement; • relieving lessors of the obligation to conduct ordinary repairs if the reason they cannot do so is COVID-19 related financial hardship or a lawful restriction on movement; and • enabling a tenant to end a fixed term tenancy before its end date without incurring break fees (damage and rent arrears are still payable). <p>Other rent relief measures</p> <p>Rental payments will be waived for small businesses in Government-owned buildings for six months to help these lease holders respond to the impacts of COVID-19.</p> <p>Pastoral lease holders will be able to request rent payments be reduced, waived or delayed where the lease has been adversely affected, or if the lease holder is suffering personal financial hardship due to poor economic conditions in the pastoral industry.</p> <p>https://www.mediastatements.wa.gov.au/Pages/McGowan/2020/03/Rent-relief-for-small-businesses-and-not-for-profits.aspx</p>

Western Australia ('WA')	
Category	Details as at 17 April 2020
4. Utility assistance	Small businesses will receive a one-off credit of \$2,500 against their current and future electricity bills if they are Synergy and Horizon Power customers (as of 31 March 2020) and consume less than 50 MWh per annum.
5. Liquor licence	Liquor licence renewal fees for 2020 will be waived and refunds provided for businesses that have already paid. https://www.dlgsc.wa.gov.au/departments/news/news-article/2020/03/31/liquor-licence-renewal-fees-waived-as-part-of-1-billion-covid-19-economic-package
6. Fees and levies	A range of licence fees will be waived for small and medium-sized businesses in COVID-19 impacted industries for the next 12 months. This includes, for example, licences for building services, certain tourism operators, commercial fisheries, and statutory planning fees.
<p>Source:</p> <p>https://www.wa.gov.au/government/multi-step-guides/payroll-tax-employer-guide/covid-19-relief-payroll-tax-employer-guide</p> <p>https://www.mediastatements.wa.gov.au/Pages/McGowan/2020/03/\$1-billion-COVID-19-economic-and-health-relief-package-unveiled-.aspx</p>	