

Guidance on COVID-19 restrictions – Greater Melbourne and Regional Victoria

For tax professionals

For general information and FAQs, please read: [Sector guidance for Professional, Scientific and Technical services under Melbourne's Stage 4 restrictions and Stage 3 restrictions in regional Victoria](#)

Information as at 17/09/2020 from the COVID-19 Team at Department of Jobs, Precincts and Regions

CPA Australia sought clarification on whether bookkeepers and accountants are permitted to collect essential records from their office to continue working from home during the extended restrictions period in metropolitan Melbourne, including travelling beyond the 5km radius of their home.

DHH has responded as follows:

Yes, they can as that is their workplace. They will need to issue themselves (if accessing their own office) with a permit stating “collecting essential equipment of supplies necessary for working from home”.

FAQ

Can a business that is not listed as a permitted workplace (such as accountancy, legal or insurance services) operate onsite if it is delivering services necessary to the operations of a permitted workplace?

No, you cannot work onsite. You can collect essential equipment or supplies if they are necessary for working from home. A worker may also access the premises for carrying out emergency maintenance of necessary infrastructure, such as IT servers.

Only the worker required for the activity must attend and they must have a valid permit for the time required to complete the task. They cannot stay and work from the workplace.

Mail should be sent and received electronically where possible. Physical mail should no longer be sent or received. If it is unavoidable, it should be diverted to workers' homes or to a post office box.

For example, a business may have a document logistics room that opens mail and scans documents directly related to their products or services. Workers cannot work in the mailroom but could collect the equipment to allow them to continue working from home.

Information as at 26/08/2020 from the COVID-19 Team at Department of Jobs, Precincts and Regions

Q1. Permitted Worker Scheme status for designated personnel to visit their business premises to collect and transfer physical documents including mail, files and working papers

Your members will typically not be operating directly as permitted workers, either because their industry is not permitted to operate on site, or because their function is not deemed essential to the ongoing maintenance of the critical activities that the business is performing.

If your workplace is closed under Stage 4 restrictions (i.e. not a permitted workplace), you can only visit:

- to ensure the premises are closed safely
- to support employees who are working from home (e.g. organising IT equipment to be delivered to their homes, collecting critical documents)
- in an emergency or if otherwise required by law
- to carry out emergency maintenance (e.g. IT server repairs)

The second point above is intended to be limited to the minimum amount possible to enable working from home (once off if possible).

If required, the work site operator should issue a permit just for that visit. Only workers necessary for the activity are permitted and they should leave immediately they have collected the equipment. No work can be carried out on site.

<https://www.business.vic.gov.au/disputes-disasters-and-succession-planning/covid-safe-business/covid-safe-plan-faqs>

Q2. Permitted Worker Scheme status for accountants specialising in insolvency carrying out duties which require them to take possession of business assets and premises

In these cases, where your members have been appointed for insolvency duties to take possession of assets and premises, they may consider that they fall under the following permitted industry for on site work. Please note that on site work should be limited as much as possible.

Financial products or services, credit and payment facilities: insolvency, debt management and collections functions

<https://www.dhhs.vic.gov.au/definition-of-banking-services-covid-19>

While your members' activities may be permitted for on site work under such circumstances, on site work should be kept to a minimum. Any work that can be deferred until the end of the Stage 4 restrictions, should be, and any work that can be done at home, must be.

In terms of securing a premises that is a closed workplace, that provision would fall under visits "to ensure the premises is closed safely" (see your Q1). Once the premises is secured, workers should leave.

Q3. Permitted Worker Scheme status for accountants, tax practitioners and related professionals to attend client business premises where that business is a permitted activity

In general accountants, tax practitioners and related professionals cannot attend the work site of a client who is operating in a permitted industry unless they are considered as providing ancillary business services necessary for the operations of a permitted work site. However, being an Ancillary Service only applies to services considered essential by their clients in those industries and would not apply to normal accounting and tax services. Your clients will need to determine that your members' service is essential to their operation. The test would be 'if you did not provide this service on site to me, it would prevent me from delivering my essential service'. In most cases your members' services can be provided remotely. Ancillary services does not apply to the whole of your members' business, but only those functions or employees who deliver those services and only at the times when those services are being delivered. Furthermore, all work that can be done at home must be done at home. When operating on a permitted work site, your members must have a COVID Safe Plan in place that aligns with those of the host site.

<https://www.dhhs.vic.gov.au/public-administration-and-safety-restrictions-covid-19>

Q4. Permitted Worker Scheme status for accountants, tax practitioners and related professionals to attend business premises to appear in courts, tribunals or remotely for tax-related legal proceedings

Court or tribunal proceedings should be carried out online wherever possible.

On site work, where required by an on site court or tribunal is permitted. Refer to <https://www.dhhs.vic.gov.au/public-administration-and-safety-restrictions-covid-19> . In this scenario, your members would be delivering Ancillary Services to Justice.

Q5. The ability to issue movement permits to employees for the above purposes with restrictions on the number of movements if required

Where applicable, your members would issue permitted worker permits to their employees. For sole traders, they would issue permits to themselves.

For Ancillary Services, your members should secure written acknowledgement from their clients that they are required, and even where there is a permit, only work on site where it is not possible to do the work from home.

Your members should minimise the number of sites their workers attend. As an indication, if they are attending multiple sites per week, they are probably not abiding by the spirit of the directions. On site working should only be carried out in exceptional circumstances. More details:

<https://www.business.vic.gov.au/disputes-disasters-and-succession-planning/covid-safe-business/administrative-and-support-services-sector-guidance>

6. Clarification that accountants, tax practitioners and related professionals who operate as sole practitioners can qualify as “sole traders” and confirmation of their ability as sole traders to complete a valid movement permit for the above purposes.

As indicated above sole traders can issue permits to themselves. However, the onus to comply with restrictions remains.

Information as at 17/08/2020 from the COVID-19 Team at Department of Jobs, Precincts and Regions

From 11:59pm Wednesday 5 August, workplaces in metropolitan Melbourne must be closed unless:

- the workplace is part of a [permitted activity](#), or
- all employees are working from home.

In response to your question, **"Would for example having to go in to the office to physically back up IT systems or reboot the server be classed as essential maintenance to allow an accountant and their staff to continue to work remotely?"**

The Restricted Activity Directions (Restricted Areas) (No 6) allow for Closed Work Premises to permit persons to attend that premises:

- (i) for the purpose of essential maintenance
- (ii) to ensure the premises is closed safely for the duration of the restricted activity period
- (iii) by permitting employees to work from the place where they ordinarily reside to operate the premises

Physically backing up or rebooting an IT server would fit those criteria.

Only the worker required for the activity must attend and they must have a valid permit issued by the business for the time required to complete the task. They cannot stay and work from the workplace.

See "[Restricted Activity Directions \(Restricted Areas\) \(No 6\)](#)" for more information.

Please also refer to the latest advice and frequently asked questions relating to your sector, which is available at [Business Victoria](#).

The Victorian Government reviews the queries received and regularly publishes additional information to clarify how the Stage 4 restrictions apply to various arrangements and situations.

To support businesses impacted by these restrictions, one-off grants will be made available to eligible businesses under the [Business Support Fund – Expansion program](#). For more information on eligibility and to learn more about business mentoring and mental health support initiatives for business owners and sole traders, visit the [Business Victoria website](#).

The Victorian Government has also announced a commercial tenancy relief scheme to help alleviate financial hardship faced by tenants and landlords because of coronavirus (COVID-19). If you would like to discuss your commercial tenancy situation please email the [Victorian Small Business Commission](#) at enquiries@vsbc.vic.gov.au or telephone **13 87 22**.

The Victorian Government is committed to continuing to support businesses through the coronavirus (COVID-19) pandemic.

Please continue to monitor the [Business Victoria website](#) and subscribe to the [Small Business Victoria update newsletter](#) to stay informed of any changes or updates.

We also recommend you monitor the [DHHS website](#) for the latest guidance and restrictions, and how they might impact your business.

14/08/2020

CPA Australia wrote to the Department of Health and Human Services requesting urgent guidance on the application of Stay at Home Directions. Advice from Public Health Emergency Operations and Coordination, DHHS is as follows:

Victoria has declared a State of Emergency and a State of Disaster arising out of the serious public health risk posed by COVID-19. Strict restrictions are in force throughout Victoria. Different restrictions apply in **greater Melbourne (the Restricted Area)** and regional **Victoria (the Relevant Area)**. Further information regarding the boundaries of the Restricted Area and the rules in force can be [found here](#).

Restrictions on tax professionals and clients in the Restricted Area

The starting point for the COVID-19 restrictions is that wherever your members live and work, if they and their clients can stay at home, they must continue to remain at home.

Under Stage 4 restrictions, certain industries in the Restricted Area have been classified as open for on-site work (**Permitted Work Premises**). The list of Permitted Work Premises may be accessed [here](#).

The services of a tax professional in providing non-business taxpayers with assistance in lodging tax returns or seeking non-business tax advice (which I will refer to in this correspondence as **Tax Services**) are unlikely to fall within any of the descriptions of a Permitted Work Premises. Therefore, clients are unlikely to be permitted to meet your members face to face for the purpose of providing Tax Services, regardless of whether this occurs at a Work Premises or at home. In addition, your members and their employees cannot leave home to perform work.

In appropriate circumstances, your members can continue to provide Tax Services to their clients from home, and their clients can continue to attend remote consultations from their homes. I understand that this will not always be a workable solution.

Restrictions on clients in the Relevant Area

Under the COVID-19 restrictions, a person who lives in the Relevant Area may leave their residence for certain specified reasons, including to obtain necessary goods and services. Whether Tax Services are necessary is a question of fact in each situation. For example:

- it may be necessary for a person with complex non-business financial affairs to obtain Tax Services to complete an annual income tax return
- it may not be necessary for a person with simple non-business financial affairs to obtain Tax Services to complete an annual income tax return
- it may be necessary for a person to obtain Tax Services for urgent non-business financial advice
- it may not be necessary for a person to obtain Tax Services for non-business investment advice which is not urgent.

Restrictions on tax professionals in the Relevant Area (Regional Victoria)

In the Relevant Area, a tax professional should only attend work if it is not reasonably practicable to work from home. This applies equally to principals and employees. Online consultations should be considered as an alternative option to minimise contact wherever possible.

Unless an exception applies, a tax professional in the Relevant Area must not arrange to meet with more than one other person with whom they do not ordinarily reside. Relevantly, an exception applies to meetings between a tax professional and their client where a third person's presence is necessary to provide care and support to the client due to age, infirmity, disability or health. If no exception applies, tax professionals may need to meet with only one member of a couple with joint affairs, and facilitate the attendance of the other person by phone or online.

A tax professional operating from retail premises in the Relevant Area must put the following controls in place to ensure that they are operating safely:

- they must comply with the density quotient (ie four square metres per person)
- they must have signs at the public entry of each indoor space advising how many people can use that space at any one time
- between each appointment, they must ensure that all workspaces and areas accessible to the public are cleaned with a disinfectant that has anti-viral properties or has been made in accordance with Department of Health and Human Services instructions.

Tax professionals who work from home in the Relevant Area must remain mindful of restrictions on visitors to the home. A person must not permit another person to enter their residence except for a limited number of reasons. Obtaining necessary goods or services is not a permitted reason to allow someone to visit at home.

Other obligations

Businesses in the Relevant Area must comply with any occupational and health safety requirements and general public health advice relating to work that can be found [here](#). WorkSafe Victoria has published COVID-19 guidance for workplaces [here](#). Business Victoria has an advice hotline on 13 22 15, and has published a range of guidelines for specific industries which can be found [here](#).

I understand that the COVID-19 restrictions may be a significant source of inconvenience and hardship for your members. The COVID-19 restrictions have been issued because of the serious public health risk posed by COVID-19. It is essential that everyone continue to practice physical distancing to stop the transmission of COVID-19 in the community. The simplest way to comply with the COVID-19 restrictions is to stay at home.

The public health response to COVID-19 is dynamic and changing. You can find further updates on Victoria's response to COVID-19 [here](#). Please seek independent advice if you are concerned your activities may breach the COVID-19 restrictions.

There are resources to help the community cope during and after the COVID-19 restrictions. You can access these resources [here](#).

Again, we understand the significant impact of these restrictions. Please rest assured they are in place for the health and safety of all Victorians. We appreciate your understanding.

COVID Directions | COVID-19 Directions Strategic Coordination and Operations
Public Health Emergency Operations and Coordination
Department of Health and Human Services

Guidance on exceptions, Permitted Work Premises and Permitted Worker Permits. (published in CPA Tax News 13/08/2020)

Stage 4 business restrictions in force for metro Melbourne

Unless an exception applies, only [Permitted Work Premises](#) may operate with on-site operations from Wednesday 5 August to Monday 14 September 2020, and only to the extent permitted.

Permitted Work Premises must have a [COVID Safe Plan](#). For workers working on-site at Permitted Work Premises, employers are required to issue a [Permitted Worker Permit](#) to such employees.

Accounting services are not listed as a permitted industry and therefore all accounting offices must be closed for on-site work.

Subsection 7(1) of the [Directions from the Public Health Commander](#) states that a person who owns, controls or operates a Closed Work Premises (for example, an accounting practice) in the Melbourne metropolitan area must not permit persons to attend that premises during the restricted activity period.

Subsection 7(2) permits persons to attend that premises:

- for the purpose of essential maintenance (meaning critical maintenance and safety works including to satisfy environmental obligations)
- To ensure the premises is closed safely for the duration of the restrictions
- Permitting employees to work from the place where they ordinarily reside to operate the premises
- As required or authorised by law, or
- In an emergency.

For further detail on the restrictions, review the [directions issued by the Public Health Commander](#) and the [table](#) accompanying these restrictions. These requirements are subject to change and should be read regularly.