

MANAGING THROUGH COVID-19

AUSTRALIAN STATE AND TERRITORY GOVERNMENT RESPONSES

SUMMARY OF AUSTRALIAN STATE AND TERRITORY GOVERNMENT ECONOMIC RESPONSES TO COVID-19

Australian state and territory governments have announced a range of economic and social measures in response to the COVID-19 crisis. These measures are in addition to the federal government's [economic response](#) to COVID-19.

The information below describes the support measures for business. Information regarding the measures to support households and community groups can be found on the respective state government websites listed below.

Current as at 29 November 2020.

Relief for commercial tenants

The Federal, State and Territory governments have agreed to introduce a range of measures to help commercial and residential tenants during COVID-19. It includes temporarily halting evictions and rent reductions for eligible commercial tenants at least proportionate to their decline in turnover. NSW, Victoria, Queensland, Western Australia, South Australia, Tasmania and the ACT have extended the relief measures until at least December 2020. Eligible commercial tenants are businesses with an annual turnover of up to \$50 million who are eligible for or participating in the JobKeeper scheme. The eligibility requirements are different between states. Find out more on the relief for commercial tenants, including links to state and territory government information [here](#).

Safe workplace principles

[Safe Work Australia](#) has established a central hub of COVID-19 work health and safety guidance for workplaces. Information is available for more than 30 industries covering work health and safety duties, risk assessments, physical distancing, cleaning, hygiene and mental health.

Australian Capital Territory

Relief for commercial tenants and landlords

- support for commercial tenants, including requiring commercial landlords to offer a rent reduction at least proportionate to the reduction in turnover for eligible tenants. The support has been extended until 31 January 2021. An updated [Guidance Note](#) from the ACT Government states that a tenant seeking such rental relief should provide their landlord:
 - proof that they have qualified for the JobKeeper program
 - evidence that the business has a turnover of less than \$50 million in 2018-19, such as the latest set of audited annual accounts, or other independently verified information such as ATO tax information
 - evidence of the level of reduction in turnover. Recognised accounting systems should be capable of producing information providing evidence of a business' financial position and extent of change due to COVID-19. It is unlikely that a letter from a business' accountant simply asserting their client has had reduced turnover would be adequate
- commercial property owners with an Average Unimproved Value below \$2 million on their property will automatically receive a credit of \$2622 to their 2019-20 general rates in quarter four.

- commercial landlords of properties with an Average Unimproved Value of \$2 million or below who reduce rent for their business tenants who have been significantly impacted by COVID-19 can apply for a commercial rates rebate. Owner occupiers can also apply for the relief. Applications can be made to December 2020.
- the government will be deferring the issuing commercial general rates notices for 2019-20 quarter 4 instalments by four weeks. Notices will be payable a month after the date of issue.
- commercial property owners affected by COVID-19 can defer their rates (interest free) until 1 April 2021.

Payroll tax relief

- a payroll tax waiver for businesses that have been required to close or required to trade on a very restricted basis such as gyms, cinemas and beauty therapists. The waiver is from April to December 2020. Businesses will need to lodge an application with the ACT Revenue Office to confirm their eligibility.
- a payroll tax deferral for all ACT businesses with group Australia-wide wages of up to \$10 million for their 2020-21 payroll tax until 1 July 2022.
- a payroll tax exemption is applied to JobKeeper payments.
- a payroll tax deferral for all construction industry businesses from April to December 2020. Eligible businesses will need to lodge their payroll tax returns as normal.
- a payroll tax exemption of six months will be given to businesses who employ new or additional apprentices or trainees between 1 August 2020 and 31 January 2021.

Grants

- under the Tourism and Hospitality Support package, matched grants of up to \$10,000 are available to businesses and organisations to collaborate on marketing campaigns that increase awareness of Canberra as a leisure destination. **Applications close 31 March 2021.**

Other fee and charges relief

- **the government will provide eligible businesses that offer discounts to customers a reimbursement of that discount. For information on the ChooseCBR initiative, visit [here](#). *NEW**
- a range of government fees and charges such as business registration and development application fees will remain fixed at 2019-20 levels for 2020-21. A list of fees and charges that are frozen can be found [here](#).
- small business owners with electricity usage below 100 megawatts per year will receive a rebate of \$750 automatically applied to their next electricity bill in June or July 2020.
- cafes, restaurants and takeaway venues will receive a \$1000 rebate off their electricity bills issued in the first quarter of 2020-21.
- hotels and serviced apartments will receive a rebate on their water and sewerage fixed charges for the first two quarters of 2020-21.
- licensed venues will receive a 12-month waiver of their food business registration and on liquor licensing fees from 1 April 2020. Outdoor dining fees for 2020-2021 will also be waived.
- infection control licence fees for businesses such as dentists and nail saloons will be waived for 12 months from 1 April 2020.
- rideshare and taxi vehicle license fees will be waived for 12 months for rideshare operators from 1 April 2020. The government will also provide a payment of up to \$5000 to taxi operators who lease their taxi plates from private owners. Further, the registration fees for hire cars and charter buses registered in the ACT will also be waived

Other

- A Tourism and Hospitality Support package has been established. It will provide further tax relief to Canberra's hotels and hospitality industry through rebates and fee relief and support for a physical distancing technology pilot. Further detail to be provided soon.
- the ACT government has launched its Check In CBR App for customers to sign into a Canberra venue.
- stamp duty concessions for some home buyers planning to live in their new property. From 4 June 2020 to 30 June 2021, the ACT Government will NOT apply stamp duty on single residential dwelling blocks and off-the-plan unit purchases up to \$500,000. For off-the-plan units between \$500,000 and \$750,000, there will be an \$11,400 stamp duty reduction.
- residential landlords, whose tenants have been impacted, will be offered rebates if they agree to lower rents by at least 25 per cent. The government will provide tax relief to landlords, to the equivalent of approximately \$100 per week.

- a rates rebate of \$150 will be applied to all residential properties in the ACT from 1 July 2020. The Fire and Emergency Services Levy will be frozen at the 2019-20 rate.

More information about the ACT Economic Survival Package can be accessed [here](#).

For information on the latest business restrictions, visit [here](#).

The ACT Government has released [guidelines](#) for a COVID Safety Plan for business. They have also released these [COVID-19 fact sheets and case studies](#) for different industries.

New South Wales

Relief for commercial tenants and landlords

- support for commercial tenants, including requiring commercial landlords to offer a reduction in rent at least proportionate to the reduction in turnover for eligible tenants is open until 31 December 2020. To be eligible, tenants need to provide landlords with evidence from their tax return on BAS that they have an annual turnover of less than \$50 million, and evidence of enrolment for the JobKeeper payment, or show a decline in turnover of at least 30 per cent (15 per cent for not-for-profits) with either:
 - comparable bank statements
 - comparable monthly or quarterly BAS, or
 - information from your accounting system.

Information for commercial tenants can be found [here](#). Information for landlords can be found [here](#).

Download the NSW Government's [template letter to landlords](#) that commercial tenants can use when requesting commercial rent relief.

The scheme will be extended from 1 January 2021 to 28 March 2021 for retail tenants only who have an annual turnover of less than \$5 million and can show a decline in turnover of at least 30 per cent due to COVID-19 (15 per cent for not-for-profits).

- land tax waiver of up to 50 per cent for commercial and residential landlords. Eligible landlords will be able to apply for a land tax reduction of up to 50 per cent of their 2020 (calendar year) land tax liability on relevant properties if their tenant is suffering from financial distress caused by COVID-19 and they have reduced the rent of the impacted tenant. Read more about the [land tax waiver](#). **Applications close 31 December 2020.**
- landlords who provide rent reductions between 1 January 2021 to 28 March 2021 to retail tenants eligible for the extended commercial rent relief scheme can apply for land tax relief of up to 25 per cent for the 2021 land tax year.
- land tax deferral of three months on the outstanding land tax liability after the land tax waiver.
- commercial tenants with fewer than 20 employees in all government-owned properties will be eligible to defer rent payments for up to six months.
- rate relief for eligible property owners affected by the bushfires will be extended a further six months to December 2020.

Grants

- an [Export Assistance Grant](#) will be available to current or previously exporting NSW businesses, with the grants provided as a reimbursement of 50 per cent of eligible expenses up to \$10,000. The funding is available for export marketing and development activities, such as market research, participation in international tradeshows and trade missions, inbound business support, e-commerce development and marketing materials.
- a \$500 [Small Business Safety Rebate](#) is available to small business owners and sole traders in NSW who buy and install equipment to make their workplace safer.

Payroll tax relief

- a [payroll tax reduction](#) for payroll tax customers whose total grouped Australian wages for the 2019/20 financial year are \$10 million or less. Such taxpayers will have their annual payroll tax liability reduced by 25 per cent when they lodge their annual reconciliation.
- any outstanding payroll tax liability for the 2019/20 financial year and the monthly payments for the July, August and September periods will be deferred until October 2020.
- payroll tax taxpayers will have the option of paying their outstanding liability in full or entering an instalment plan after October 2020.
- the payroll tax tax-free threshold is increased to \$1.2 million from \$1.0 million from 1 July 2020.
- the payroll tax rate will be reduced from 5.45 per cent to 4.85 per cent from 1 July 2020 to 30 June 2022.
- businesses that create at least 30 new net jobs will receive payroll tax relief, up to four years, for every new job created. The [Jobs Plus Program](#) commences on 15 December 2020 and runs until 30 June 2022.

Other fee and charges relief

- businesses that do not pay payroll tax and have more than \$75,000 in income will receive a \$1500 voucher to be used to offset against state government fees and charges. The voucher will be available from Services NSW from April 2021. It will operate as a rebate, where a claim can be made after state government fees and charges have been paid.
- waiving a range of fees and charges for small businesses including bars, cafes, restaurants and trades. It includes a six-month deferral of the parking spaces levy. Read more about [fees and licence relief in NSW](#).
- deferral of gaming tax for clubs, pubs, hotels and lotteries tax for six months, conditional on these funds being used to retain staff.
- workers insurance premiums will remain unchanged from 30 June 2020.

Other

- Services NSW has created a [COVID Safe Check-in App](#) that customers can scan when they visit a business, helping businesses meet their customer record keeping requirement under COVID-19. From 23 November, [digital registration of customers and staff is mandatory](#) for businesses in a range of industries including hospitality venues.
- [NSW Government guidance for businesses with linked COVID-19 cases. * NEW](#)
- every adult resident of NSW will be eligible for four \$25 vouchers – two vouchers can be used for eating at venues such as restaurants, while the other two can be used for entertainment and recreation such as cinemas.
- women will be entitled to a Return to Work grant of up to \$5000 to cover costs such as education and training, and childcare. Go [here](#) to register your interest in the Return to Work program.
- [the stamp duty-free threshold for first home buyers](#) will rise from \$650,000 to \$800,000 for new homes (with the concession tapering out at \$1 million). The stamp-duty-free threshold for vacant land purchased by a first home buyer will rise from \$350,000 to \$400,000 for vacant land (with the concession tapering out at \$500,000).
- the government will immediately pay all correctly rendered invoices.

More information on the support the NSW Government is providing business can be found [here](#).

The NSW Government has also released '[Steps to become a COVID-19 safe business](#)', including safety plans by industry. It has also published guidance:

- on [how to stay safe at work](#)
- [for employers on working from home](#)
- [advice on the use of face masks](#) in indoor settings where physical distancing is hard to maintain
- information on which types of businesses are required to have a member of staff act as a [COVID-19 Safe Hygiene Marshall](#)
- [registering your business as COVID Safe](#).

For information on current restrictions on business trading in NSW, visit [here](#), including what you can and can't do under the rules.

Northern Territory

Payroll tax relief

- a payroll tax waiver for businesses with a total payroll below \$7.5 million and have experienced a 30 per cent decline in turnover due to COVID-19 for six months from 1 April 2020.
- a payroll tax deferral for businesses with a total payroll above \$7.5 million and have experienced a 50 per cent decline in turnover due to COVID-19 for six months from 1 April 2020.
- the current payroll tax exemption for hiring Territory employees has been extended to 30 June 2021.

Relief for commercial tenants and landlords

- commercial landlords will only be able to access these support measures if they negotiate rent relief in good faith with commercial tenants demonstrating economic hardship. Such negotiation is expected to be in line with the National Code of Conduct for commercial tenancies. Basic information on commercial leases affected by COVID-19 can be found [here](#).
- waive the property activation levy for landlords whose property becomes vacant due to COVID-19.

Grants

- a [Business Rebound and Adaptation Grant](#) will provide matching grants of up to \$10,000 to small business to carry out works that will enhance customer experiences and provide permanent improvements to the business premises. To be eligible for the grant, the business must demonstrate a reduction in turnover of at least 30 per cent due to COVID-19.
- an [Immediate Work Grant](#) of up to \$100,000 is available for Territory not-for-profit and community organisations to engage local businesses to do repairs, renovations and upgrades to their premises. The first \$50,000 of the grant will not require a co-contribution, while the government will match any renovation costs dollar for dollar that exceed \$50,000 up to a maximum of \$100,000.
- Aboriginal owned tourism businesses [can apply for a grant of up to \\$20,000](#) for infrastructure upgrades, development of business plans and new signage. **Applications close 29 January 2021.**
- a [Small Business Pivot Grant](#) will provide a competitive matched grant of up to \$10,000 to small business. The grant focuses on building and supporting small businesses with their digital capabilities. **Applications open 1 December 2020 and close 2 February 2021.**
- a [Small Business Survival Payment](#) will be made available to businesses with turnover between \$75,000 and \$10 million who can demonstrate a minimum 50 per cent reduction in turnover in October 2020 compared to October 2019. The payment will be \$2000 for sole traders, \$5000 for businesses with two to five employees (FTEs), \$10,000 for businesses with six to 19 employees (FTEs) and \$20,000 for businesses with 20 or more employees (FTEs). **Applications open 15 December 2020. * NEW**
- a [Tourism Attraction Payment](#) will be made available to not-for-profit attractions such as non-government museums that have experienced considerable reductions in turnover due to COVID-19. The payment will be \$2000 for sole traders, \$5000 for organisations with two to five employees (FTEs), \$10,000 for organisations with six to 19 employees (FTEs) and \$20,000 for businesses with 20 or more employees (FTEs). **Applications open 15 December 2020. * NEW**
- a [Small Business CX Grant](#) will provide a competitive matched grant of up to \$20,000 to improve 'front-of-house' experience for customers of a small business. Applications must show evidence of the customer experience challenge and how the funding might resolve the challenge. **Applications open 15 January 2021 and close 28 February 2021.**
- a [Small Business Roadhouse to Recovery Grant](#) will provide a competitive grant of up to \$150,000, with the business having to spend \$1 for every \$3 provided by the grant. The grant money is to be spent on improving the amenities and the visitor experience at roadhouses and wayside inns. **Applications close 14 January 2021.**
- a [Small Business Saver Grant](#) will provide competitive matched grants of up to \$10,000 for small businesses that can demonstrate how this funding would help reduce overall ongoing costs. **Applications open 15 February 2021 and close 28 March 2021.**
- a [Small Business Supply Chain Grant](#) will provide competitive matched grants of up to \$10,000 to assist small businesses access advice to resolve supply chain issues. **Applications open 15 February 2021 and close 28 March 2021.**
- a [Small Business Financial Fitness Fund](#) will provide small businesses with a grant of up to \$10,000 to attend accredited or non-accredited training to improve their financial and business sustainability. **Applications open 1 March 2021.**
- the NT Government will top up the Commonwealth's JobMaker Hiring Credit so that all small business employers of eligible employees will receive a \$200 a week subsidy for additional staff regardless of age (the Commonwealth's scheme provides \$200 per week to additional staff employed under 30 and \$100 a week to staff aged 30 to 34). Further details of the boost payment can be found [here](#). **Applications to register for the scheme open from 15 December 2020.**

Other fee and charges relief

- the establishment of a [Business Hardship Register](#), which amongst other things, entitles businesses on the register to seek a three-month rate waiver and a further three-month deferral for paying rates until 1 January 2021 from their local council.
- power, and water and sewerage bills cut by 50 per cent for business for six months from 1 April 2020.
- all regular increases to government fees and charges put on hold until 1 July 2021.

More information about this plan and other services provided by the Northern Territory Government can be found [here](#) and [here](#).

A [Territory Check In app](#) is available from 30 November 2020 for customers to check into a venue rather than write down their details. All venues that have a registered COVID Safety Plan will be automatically registered for the app and will be sent their own QR Code to be displayed from 30 November. It is not a compulsory system. * **NEW**

Establishments with COVID Safety Plans are now required to review their plans every six months and appoint a COVID Safety Supervisor from their team. See [here](#) for more information. **NEW**

Read this website for [changes to restrictions in the Northern Territory](#). The NT Government has also released information on the [steps to restart business](#).

Queensland

Relief for commercial tenants and landlords

- support for commercial tenants, including requiring commercial landlords to offer a reduction in rent at least proportionate to the reduction in turnover for eligible tenants. The scheme has been extended to 31 December 2020. To enable good faith negotiations between landlords and tenants, the [Queensland Government's guidance](#) provides the following examples of information that could be requested or provided:
 - Evidence the tenant is eligible for the JobKeeper Payment scheme
 - Evidence showing the tenant's turnover did not exceed \$50 million in the 2018–19 financial year, or is unlikely to exceed that amount in the 2019–20 financial year
 - a statement of COVID-19 restrictions imposed on the business that reasonably affected, or will affect, turnover in 2019–20 financial year
 - extractions from an accounting system or lodged business activity statement (BAS) or tax return
 - information provided to a financial institution
 - expenses that have substantially increased (or have been deferred, waived or suspended) due to COVID-19
 - Information about what steps the tenant has taken to alleviate the financial impact of COVID-19
 - summary of government financial assistance sought and the outcome (including land tax relief for landlords)
 - material provided by a government agency in relation to financial assistance package availability, eligibility or acceptance.

Examples of information a landlord should not request:

- Future cash flow projections
 - Balance sheets, profit and loss or year to date financials
 - The tenant's bank balance
 - Trust account information
 - Evidence of refusal or ineligibility for government financial assistance packages
 - Financial information to be verified, examined, assured, audited or provided by a third party such as an accountant
 - A letter of comfort or similar from an accountant on the financial information
 - Any onerous documentation requests, especially if they involve paying a fee to produce or access.
- a [land tax rebate](#) of 25 per cent will be available for eligible properties for the 2019-20 and the 2020-21 assessment years. Eligible properties include where the ability of one or more tenants to pay their normal rent is affected by COVID-19, the landlord provides rent relief to affected tenant(s) of an amount at least equal to the land tax rebate, and the landowner commits to comply with the national [leasing standards](#). Taxpayers can apply for the 2019-20 rebate up to 31 October 2020, while they have until 26 February 2021 to apply for the 2020-21 rebate.
 - a land tax deferral of three months for the 2020-21 assessment year.
 - a waiver of the 2 per cent land tax foreign surcharge for foreign entities for the 2019-20 assessment year.
 - rent waiver for businesses and farmers that hold a lease, license or permit on state land for six months from 1 April 2020.

Payroll tax relief

- a payroll tax refund for November and December 2019 for employers who pay \$6.5 million or less in Australian taxable wages. JobKeeper payments are exempt from payroll tax.
- a payroll tax refund for January and February 2020 for employers who pay more than \$6.5 million in Australian taxable wages.
- a payroll tax waiver for July and August 2020 for businesses with annual Australian taxable wages of up to \$6.5 million.
- a payroll tax holiday for January to March 2020 for employers who pay \$6.5 million or less in Australian taxable wages.
- a [payroll tax deferral](#) for all business for the 2020 calendar year, by [application](#). Further, business will be able to pay off existing payroll tax deferred liabilities over the course of 2021. **Applications close 31 December 2020.**

Grants

- Queensland small businesses will be able to apply for a [Small Business COVID-19 Adaption grant](#) of between \$2000 to \$10,000. The grant aims to help small business prepare for the safe resumption of trading, meet operating costs and access digital technologies. Small businesses that can demonstrate a minimum 30 per cent decline in turnover since 23 March 2020 over one month may be eligible. **Grants for businesses in South East Queensland are closed but Queensland businesses from other areas can still apply.**
- tourism businesses in regional Queensland that are heavily reliant on international tourism can apply for grants from \$2000 to \$10,000 from the [COVID-19 International Tourism Adaption Grant](#) to assist them change their businesses to target domestic tourists or hibernate their business until Australia's border's reopen. Eligible businesses need to demonstrate a considerable loss of income due to the closure of Australia's borders. **Applications will remain open until the funding is exhausted**
- tourism vessel operators in North Queensland will be entitled to the [COVID-19 Marine Tourism Rebate](#) of up to \$20,000 per operator to offset the cost of privately-owned marina berthing fees. **Funds available for this grant are running out.**
- small businesses and non-profit organisations operating from off-grid premises in the Daintree area are entitled to a \$500 payment. **The Scheme is open until 30 June 2021.**

Other fee and charges relief

- small and medium businesses that consume less than 100,000 kilowatt hours of electricity will automatically receive a \$500 rebate of their electricity bill.
- entities exploring for new minerals in Queensland will have the rent usually payable to the Queensland Government waived until 31 March 2021.
- Queensland taxi and limousine operators will receive one-off payments of \$3500 per vehicle per operator, \$1000 per licence to taxi and limousine licence holders, \$1500 to authorised booking entities for each affiliated taxi/limousine, capped to 1000 vehicles, and an additional \$1000 per vehicle for Wheelchair Accessible Taxi operators. [Applications for this funding](#) close 4 September 2020.
- the renewal fees for Queensland registered inbound tour operators will be waived for 12 months if the renewal falls due between 1 February 2020 and 31 July 2020.
- liquor licensing fees for 2020-21 will be waived for licensees.
- the Government will waive apiary permit fees for the beekeeping industry for 2020-21.
- a waiver of rent for [eligible tourism lessees, licensees and permit holders](#) has been extended until 31 March 2021.
- the Government has extended the [waiver](#) on annual water license fees for water users in drought declared and disaster-affected areas until the end of 2021-22.
- Payment of gaming taxes incurred in March 2020 will be deferred and payable in three equal instalments in February 2021, April 2021 and June 2021.

Other

- eligible new home buyers in regional Queensland [will receive \\$5000](#) to offset the cost of construction or purchase of a new house or apartment valued at less than \$750,000.
- Queensland seniors may be eligible for a \$5000 [Seniors and Accessibility Assistance Grant](#) for home repairs or upgrades to improve home safety or security.
- From 1 July 2020, the Queensland Government will reduce its payment times for small business from 30 days to 20 days

Further information on the support available to Queensland business from the state government and local councils can be found [here](#).

Queensland's roadmap to easing restrictions can be found [here](#).

[Approved Industry COVID Safe Plans](#) have been released for multiple industries. Businesses operating under an approved Industry COVID Safe Plan will be able to increase the number of customers on their premises. There is also [mandatory training](#) for staff in industries requiring a COVID Safe Checklist. Business health and safety resources for COVID-19 can be found [here](#).

Read the latest direction from the [Queensland Chief Health Officer on business restriction](#) as well as [border restrictions](#).

South Australia

Relief for commercial tenants and landlords

- support for commercial tenants, including requiring commercial landlords to offer a reduction in rent at least proportionate to the reduction in turnover for eligible tenants. The South Australian Government has extended this measure until 6 February 2021. The South Australia Small Business Commissioner has provided guidance on the information commercial lessors can request from lessees, and includes
 - turnover sales information
 - JobKeeper information
 - BAS statements
 - Business insurance held

but unless stipulated in the lease, does not include profit and loss information, bank statements, and rent and outgoings paid.

To assist lessees and lessors who are negotiating an agreement on rental relief, the Office of the Small Business Commissioner has prepared a draft Deed of Arrangement to record any agreement reached. The draft can be found here.

- eligible commercial and residential landlords will receive up to 50 per cent land tax waiver on their 2019-20 land tax liabilities for properties leased to tenants who have been financially impacted by the COVID-19 pandemic. Eligible landlords must demonstrate that they will pass on at least the value of the land tax relief to affected tenants from 30 March to 30 October 2020, with applications to be submitted by 30 September 2020. Land tax relief will also apply to a landlord with untenanted property if it can be demonstrated that the property was leased to 30 March 2020 but has since become vacant.
- commercial owner-occupiers who own the land where they actively operate their business may be eligible to receive relief of 25 per cent off their 2019-20 land tax liability where they are receiving the JobKeeper Extension payment from 31 October 2020 and have an annual turnover of less than \$50 million
- individuals and businesses will be able to defer paying their remaining 2019-20 land tax payment for six months.
- eligible taxpayers whose land tax bill had increased as a result of the changes in aggregation of land commencing from 1 July 2020, will receive 100 per cent relief from that increase.

Payroll tax relief

- a payroll tax waiver from April 2020 to June 2021 will be available to business groups with annual Australian wages of up to \$4 million.
- a payroll tax deferral for the months of March to December 2020 for businesses with annual Australian wages of above \$4 million, on the condition that they can demonstrate they have been significantly impacted by COVID-19
- a payroll tax waiver from January 2021 to June 2021 for businesses with annual Australian wages of above \$4 million where these businesses receive JobKeeper extension payments from 4 January 2021.
- a payroll tax waiver will be applied to the wages paid to new apprentices and trainees who begin a relevant contract of training from 10 November 2020 to 30 June 2021.

Grants

- employing South Australian businesses that have a payroll of less than \$1.5 million in either 2018-19 or 2019-20 and are receiving JobKeeper Extension payment from 28 September 2020, are eligible to apply for a \$10,000 grant. **Applications close 14 December 2020.**
- non-employing South Australian businesses operating from a commercial premises and receiving JobKeeper Extension payments from 28 September 2020, are eligible to apply for a \$3000 grant. **Applications close 14 December 2020.**
- a Tourism Industry Development Fund will provide grants from a minimum of \$20,000 to a maximum of \$500,000 to stimulate private sector investment in new and improved regional accommodation and improve regional tourism infrastructure. It is a co-contribution grant, with the grant covering a maximum of 30 per cent of the total project costs, subject to the financial caps listed above. **Applications close 31 March 2022.**
- businesses with 25 employees or less will be eligible for up to \$5000 for every new apprentice or trainee hired in South Australia on a paid training contract, with a minimum Certificate III level qualification, in place by 31 August 2020. See here for further information.

Other fee and charges relief

- Liquor licence fees for effected venues will be waived for 2020-21.

Businesses involved in a Defined public activity must have a COVID-Safe Plan in place in order to trade. Go here for more information on how to create a COVID-Safe plan and a COVID Management Plan.

More information about the support for businesses from the South Australian government is available here and here.

Read the latest on business restrictions and closures in South Australia, including the South Australian Government's roadmap to recovery and restricted businesses.

Tasmania

Relief for commercial tenants and landlords

- support for commercial tenants, including requiring commercial landlords to offer a reduction in rent at least proportionate to the reduction in turnover for eligible tenants. Current [guidance](#) from the Tasmanian Government states that to work out the lessee's reduction in turnover associated with the premises, the lessees should provide the landlord with information that is accurate and sufficient to demonstrate their financial circumstances. The relief scheme will run until **31 January 2021**.
***UPDATED**
- 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 they can demonstrate that their business has been impacted by COVID-19.

Payroll tax relief

- a payroll tax waiver for April to June 2020 for businesses with payrolls of up to \$5 million that can demonstrate to the State Revenue Office that their business is impacted by COVID-19.
- a payroll tax waiver for March to June 2020 for hospitality, tourism and seafood industry businesses.
- a payroll tax rebate for any businesses that employ a person aged 24 and under between April and June 2022. The rebate will be for one year.
- a payroll tax rebate for businesses that employ apprentices and trainees in building and construction, tourism and hospitality, and manufacturing until 30 June 2022.

Grants

- a [Small Business Advice for Recovery Program](#) grant of \$750 has been re-introduced. The grant is being offered to cover the cost of engaging a consultant such as an accountant to provide advice to assist small businesses recover from the COVID-19 pandemic. **Applications close 22 February 2021 or when funds run out.**
- a [Business Growth Loan Scheme](#) is available with concessional loans of between \$20,000 to \$3 million. The money from the loan is to be used to assist business recovery or new projects that support employment retention and growth but will not cover equipment purchases that are able to be financed through other means, the purchase of land and buildings or business acquisition. To be eligible, the business must generally have an annual turnover of greater than \$75,000 and less than \$10 million and show they have the capacity to repay the loan. **Applications will be open until September 2021 or when the allocated funds run out.**
- a [\\$5000 grant](#) for any businesses that hire an apprentice or trainee until 30 June 2022.
- an [Accelerating Trade Grant](#) of up to \$10,000 is available on a matching basis for a range of market development activities, including activities that will enable business to re-establish or re-connect with eligible markets and customers where relationships or supply has been interrupted by COVID-19 and e-commerce activities.
- Events Tasmania is offering [grants of up to \\$5000](#) to support events develop and implement COVID-19 safe practices. To be eligible, the event must be scheduled to occur from September 2020 to the end of 2021.
- a grant of \$1000 is available to eligible businesses who were not eligible for the COVID-19 electricity, water and/or sewerage waiver available from service providers from 1 March 2020. Businesses that are sole traders or engage only contractors will be eligible. **Applications close 21 December 2020.**

Other fee and charges relief

- a 50 per cent discount of liquor licensing fees and a waiver of all application fees for 2020, back dated to 1 January 2020.
- small businesses will have their April to June quarterly energy bill waived. Energy prices will also be capped for 12 months.
- small businesses that suspended activity due to COVID-19 can apply to the Registrar of Motor Vehicles to freeze their business vehicle registrations for both light and heavy vehicles for 12 months.

Other

- Residential landlords will from 7 September 2020 be able to access the [COVID-19 Landlord Support Fund](#) , which will offer residential landlords who can demonstrate they have tenants in rent arrear, up to four weeks rent to a maximum of \$2000. **The Support Fund is available until 1 December 2020.**
- eligible owner-occupiers can qualify for a grant of \$20,000 to build a new home. The grant will be available from 4 June 2020 to 31 December 2020. Eligibility conditions can be found [here](#).

More information about the Tasmanian Support and Stimulus Package can be found [here](#)

The Tasmanian Government is [requiring](#) all workplaces to have a COVID-19 Safety Plan. The government has provided [templates](#) to assist businesses develop their own COVID-19 Safety Plans to help them demonstrate their compliance with the Minimum Standards (*Work Health and Safety Amendment Regulations 2020*).

Read the latest on [business restrictions](#) in Tasmania.

Victoria

On 23 November, Victoria as a whole moved to the [Last Step](#) of its COVID-19 restrictions. For information on the what restrictions apply to businesses in Victoria, visit [here](#).

From 30 November 2020, workplaces currently working from home (such as offices and professional services firms) can have up to 25 per cent of their workforce onsite. Only those employees nominated by their employer will be able to work onsite – all other employees must continue to work from home. Businesses and branches of larger businesses with fewer than 40 staff can have 10 staff on-site subject to density quotients. Face masks will continue to be mandatory indoors, unless an exemption applies. The 25 per cent cap should encompass the staff, contractors and working visitors a business will have on site that day.

The Victorian Government has [released guidance and FAQ's](#) on how the restrictions impact different sectors. The Industry Restart Guide for professionals and offices can be found [here](#).

All businesses must have a [COVIDSafe plan](#) for onsite operations.

For further detail on the restrictions for Victoria, please review the [directions issued by the Public Health Commander](#), including [Restricted Activity Directions](#) and the [Workplace Directions](#) and the [Additional Industry Obligations](#). These requirements are subject to change and should be read regularly.

Grants

- a [Sole Trader Support Fund](#) offers grants of \$3000 to non-employing sole traders. Eligibility for this grant is tight, and only a small percentage of sole traders will be eligible. Eligibility conditions include that the sole trader must operate from a premises that is not their residence, and be a tenant of that business premises or be the owner/occupier. They must also be receiving JobKeeper and operate in an [industry that has been closed or heavily restricted](#). **Applications close 30 December 2020.**
- a [Small Business Digital Adaptation rebate](#) of \$1200 is available to help micro and small businesses as well as sole traders build digital capabilities. After registration, eligible businesses will be able to trial selected digital products then choose one of those products to purchase. Once they purchase that product, they can apply for a rebate of \$1200. **Registrations for the program close 28 February 2021.**
- a [Melbourne CBD Small Hospitality Grant](#) provides grants of \$5000 (for businesses with a food service seating capacity of 11 to 100 seats) or \$15,000 (for businesses with a food service seating capacity of 101 or more seats). It is only available to businesses in the Melbourne CBD, World Trade Centre, Southbank and Docklands. The business must also be a recipient of a Business Support Fund – Expansion grant. **Applications close 30 November 2020.**
- a [Hospitality Business Grant](#) of \$25,000 is available to Victorian food service businesses that are affected by the Stay at Home restrictions. Eligible businesses that operate more than one premises may be eligible for an additional grant of \$5000 for each additional premises in Victoria up to \$20,000. To be eligible, the business must hold a Class 2 or 3 Service Sector – Certificate of Registration and have an annual payroll of between \$3 million to \$10 million in 2019-20. **Applications close 30 November 2020.**
- A [Licensed Hospitality Venue Fund](#) grant will be available to licensed venues in the following circumstances:
 - if patron capacity is one to 20 - \$10,000 for regional and \$15,000 for metro
 - if patron capacity is 21 to 100 - \$15,000 for regional and \$20,000 for metro
 - if patron capacity is 101 or more - \$25,000 for regional and \$30,000 for metro**Applications close 30 November 2020.**
- sub-tenant commercial operators across Mt Hotham, Mt Buller, Mt Stirling, Mt Baw Baw, Falls Creek and Lake Mountain will be entitled to grants of up to \$25,000. Some commercial operators in Dinner Plain are also eligible.
• **Details not yet available.**
- an [Outdoor Eating and Entertainment Package](#) includes grants of up to \$5000 for hospitality businesses with an annual payroll of less than \$3 million to help them adapt to outdoor dining. The premises must be in Victoria but not the City of Melbourne. **Applications close 11 December 2020.**

- a [COVIDSafe Deep Cleaning Rebate](#) is available to SMEs where anyone suspected or confirmed to have COVID-19 has been on the premises when they may have been infectious. The rebate covers 80 per cent of the cleaning costs at each worksite, capped to a rebate of \$10,000. **Applications are now open.**
- a [First Peoples' COVID-19 Business Support Fund](#) will provide grants of up to \$10,000 to certified Victorian Aboriginal business through Kinaway Chamber of Commerce. Such businesses must have a minimum annual turnover of \$30,000 and have been impacted by COVID-19. **Applications close 29 January 2021. * NEW**
- [animal exhibitors can apply for grants](#) to cover the costs associated with maintaining animal welfare such as feed and veterinary costs. Licensed or permitted animal exhibitor businesses are entitled to grants of up to \$15,000 per business while businesses not required to hold a permit to exhibit animals are entitled to grants of \$1000. **Applications close 30 November 2020.**

Relief for commercial tenants and landlords

- support for commercial tenants (including sole traders). This includes requiring commercial landlords to offer rent relief to eligible tenants in proportion to their tenants reduction in turnover for the period from 29 September to 31 December 2020. At least 50 per cent of the rent relief offered must be in the form of a rent waiver. [Guidance](#) from the Victorian Government defines eligible tenants and states that to prove a decline in turnover, a tenant should provide their landlord with one of the following:
 - information extracted from an accounting system,
 - information extracted from a BAS (in particular information at G1 – total sales), or
 - information provided to a financial institution, plus
 - information that verifies the tenant's annual turnover is under \$50 million in turnover and qualifies for, and participates in, the JobKeeper scheme.

On the other hand, the landlord should NOT request or require the following from their tenant:

- future cash flow projections
- balance sheets, profit and loss or year to date financials
- the tenant's bank balance
- the financial information be verified, examined, assured, or audited by a third party such as an accountant
- an accountant to provide a letter of comfort or similar on the financial information provided by the tenant.

The Victorian Small Business Commissioner has developed a [fact sheet](#) to explain the extension to the Scheme to SME tenants.

Download the Victorian Small Business Commission's [letter template that commercial tenants can use when requesting commercial rent relief](#).

- Landlords of residential and commercial properties who provide a 50 per cent or more outright rent waiver of at least three months' rent to eligible tenants can claim a 50 per cent waiver of the property's 2020 land tax.
- Owner-occupiers of commercial properties can obtain a 25 per cent waiver of the property's 2020 land tax if their business meets several conditions, including being participating in the JobKeeper Scheme.
- a land tax deferral is available to landowners to defer the remainder of their 2020 land tax to 31 March 2021.

Payroll tax relief

- a payroll tax waiver for the 2019-20 financial year to businesses with a payroll of less than \$3 million. The State Revenue Office will directly contact eligible businesses to reimburse them for payroll tax already paid.
- a payroll tax deferral is available to businesses with a payroll of less than \$10 million for 2020-21 financial year.
- Payments received under JobKeeper will be exempt from payroll tax and the WorkCover premiums to staff who are currently stood down. Top up payments to employees to bring their salary to \$1500 per fortnight will also be exempt from payroll tax and the WorkCover premium.
- **businesses with annual Australian group wages of less than A\$10 million will receive a non-refundable payroll tax credit of 10 cents for every dollar of Victorian wages paid in 2020-21 and 2021-22 above the previous year's wages. * NEW**
- **the threshold to qualify for making annual payroll tax payments will increase from \$40,000 to \$100,000 from 1 July 2021. * NEW**

Other fee and charges relief

- the stamp duty on newly built or 'off-the-plan' homes valued at up to \$1 million will be cut by 50 per cent on contracts entered into from 25 November 2020 to 30 June 2021. The stamp duty on the sale of existing homes under \$1 million will be cut by 25 per cent over the same period. * **NEW**
- the proposed 50 per cent stamp duty concession on purchases of commercial and industrial property in regional Victoria will commence on 1 January 2021. * **NEW**
- renewable liquor license fees for 2020 and 2021 will be waived, with businesses that have already paid being reimbursed.
- The Victorian Government will freeze all fees and fines that were due to be increased in July at current levels – including the Fire Services Property Levy.
- a range of support measures will be delivered to the taxi and commercial passenger vehicle industry including subsidies for the depot fees paid by vehicle owners, a doubling of the wheelchair lifting fee paid by the government until September 2020, the Multi-Purpose Taxi Program subsidy will be increased from 50 to 70 per cent until September 2020 and drivers will receive a refund of the Commercial Passenger Vehicle Services Levy paid in the June quarter. There will also be grants to support increased cleaning and sanitation of vehicles.
- the Government will defer the collection of rent and annual fees from mining and quarrying businesses until January 2021.
- the Government will defer the planned increase in the landfill levy for six months.
- the Government will waive 25 per cent of the Congestion Levy for car park owners this year, with the balance deferred.
- the Government will waive the Vacant Residential Land Tax for 2020.

Additional information about the Victorian government's stimulus package can be found [here](#).

The Victorian Department of Health and Human Services has released [this guidance](#) on preventing infection in the workplace.

Read the latest from [WorkSafe Victoria](#), including industry-specific information on COVID-19. This includes the obligation on employers to [notify WorkSafe Victoria](#) immediately after aware an employee, independent contractor, employee of the independent contractor or self-employed person has received a confirmed diagnosis of COVID-19 and the employee, independent contractor, employee of the independent contractor or self-employed person has attended the workplace within the relevant infection period.

The Victorian Government has also released [actions that organisations, workplaces or employers should take](#) – this includes [face coverings in the workplace](#).

Various mental health and wellbeing resources and helplines are available for business. Check [here](#) for more information.

Western Australia

Relief for commercial tenants and landlords

- support for commercial tenants, including requiring commercial landlords to offer a reduction in rent at least proportionate to the reduction in turnover for eligible tenants. Further information can be found [here](#). The government has announced that it is extending the temporary changes to commercial tenancies until 28 March 2021. It states that tenants will need to show their landlords sufficient and accurate information to demonstrate the reduction in turnover of their business during COVID-19. Examples include:
 - sales reports from your accounting system
 - copies of your business activity statement (BAS)
 - a letter from your accountant or BAS agent.

The guidance states it is not necessary for a tenant to provide information unrelated to establishing the decline in turnover, such as:

- profit and loss statement
- balance sheet
- any other information asking the business to demonstrate anything other than their actual revenue/sales/turnover for the chosen period
- require an accountant to provide a letter of comfort or similar on the financial information

Tenants must make a request for rent relief in writing (letter or email). The WA Government has developed a [template of a letter](#) tenants can use.

- a six-month moratorium on evictions, prohibition on rent increases during the emergency period and relieving landlords of the obligation to conduct ordinary repairs due to financial hardship or movement restrictions. Read the [press release](#).
- land tax waiver of 25 per cent of a commercial landlord's land tax liability for 2019-20, on the condition that the landlord fully waive their tenant's rent for a period that equates to a minimum of three months and freeze outgoings to small business that have suffered at least a 30 per cent reduction in turnover due to COVID-19. Go [here](#) to apply.

Payroll tax relief

- payroll tax waiver will be available from 1 March to 30 June 2020 for businesses with Australia-wide annual wages of less than \$7.5 million in 2019-20.
- businesses impacted by COVID-19 can also apply for an interest-free payment arrangement and for a waiver of late payment penalties for payroll tax, transfer duty, landholder duty, vehicle licence duty or land tax.
- small businesses with a payroll between \$1 million and \$4 million will receive a one-off grant of \$17,500. Payments of that grant commenced 16 July 2020.
- the payroll tax threshold will increase to \$1 million from 1 July 2020.

Grants

- an Apprenticeship and Traineeship Re-engagement Incentive provides employers \$6000 for hiring an apprentice and \$3000 for hiring a trainee. The payment will be made where the employer engages an apprentice or trainee that had their training contract terminated on or after 1 March 2020. Read [here](#) for more information.
- food and beverage SMEs can apply for [vouchers of up to \\$10,000](#) to engage professional consultants to support their business in areas such as business planning, e-commerce planning, digital and technology advice and export capability building. **Applications close 11 December 2020.**
- international education providers can apply for grants of up to \$40,000 to assist them develop and expand their online courses and enable students to commence their studies offshore. The [Online Capability Fund](#) will award grants for the purchase and implementation of critical digital infrastructure, the design and implementation of online courses and staff training. **Applications close 4 December 2020.**
- [international education providers who are SMEs will be eligible for grants of up to \\$50,000 under the International Education COVID-19 Industry Support Fund. To be eligible, such providers must have experienced a significant reduction in turnover because of COVID-19. Eligible businesses should be contacted by the WA Small Business Development Corporation. *NEW](#)

Other fee and charges relief

- waiving a range of licence fees for SMEs for 12 months including licences for building services, commercial fisheries licences, tax booking authorisation fees, etc
- a one-off \$2500 credit will be available for Synergy and Horizon Power business customers that consumed less than 50MWh.
- a one-off \$2000 payment to employers of existing apprentices and trainees currently receiving Construction Training Fund (CTF) grant payments. Such employers can also receive monthly payments from \$250 to \$500 per apprentice or trainee, depending on the trade.

Other

- from 5 December 2020, it will be mandatory for specified businesses and venues such as restaurants and gyms to keep a [contact register of visitors](#). The recommended way to keep this register is through the [SafeWA app](#) with QR code. * **NEW**
- a \$20,000 [Building Bonus grant](#) is available for applicants who enter into a contract to build a new home or purchase a new property in a single tier development prior to construction finishing. The grant is available for contracts signed between 4 June 2020 and 31 December 2020.
- the existing 75 per cent off-the-plan transfer duty rebate will be expanded up to \$25,000 to purchases in multi-tiered developments under construction, in addition to pre-construction contracts. The rebate is available for contracts signed between 4 June 2020 and 31 December 2020.
- course fees will be scrapped for apprentices and trainees who have had their contracts cancelled or suspended. The fees will be scrapped until 31 December 2020.

More information about the support and changes that will be implemented by the Western Australian government can be found [here](#).

Read the latest on the Western Australia Government's [roadmap](#) to reopening as well as information on [changes to restrictions](#). Businesses that were previously required to close must complete a [COVID Safety Plan](#). Premises that were not required to close may choose to voluntarily complete a COVID Safety Plan.