

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 31 May 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. Eligible commercial tenants are businesses with an annual turnover of up to \$50 million who are eligible for or participating in the JobKeeper scheme (that is, they have experienced or expect to experience at least a 30 per cent decline in turnover). 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 [ten guiding principles](#) to help businesses and workers maintain safe working environments through the next phase of the COVID-19 pandemic.

Australian Capital Territory

The Australian Capital Territory (ACT) Government has announced a range of measures to support businesses impacted by COVID-19. These include:

- 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 [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

- a payroll tax waiver for businesses that have been [required to close](#) such as gyms, cinemas and beauty therapists from April to September 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 deferral for all construction industry businesses for six months from April to September 2020. Eligible businesses will need to lodge their payroll tax returns as normal.
- 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.
- 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. *NEW
- Hotels and serviced apartments will receive a rebate on their water and sewerage fixed charges for the first two quarters of 2020-21. *NEW
- 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.
- waiving infection control licence fees for businesses such as dentists and nail saloons 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.
- all general rates notices will be delayed by four weeks.
- 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.
- 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.
- gaming machine licensees will be provided a payment of \$15,000 per authorisation if they surrender gaming machine authorisations.
- a waiver/refund of gaming machine tax liabilities for clubs for March 2020.
- a waiver/refund of the annual licence fee and gaming tax liabilities for March 2020 activity for Casino Canberra.

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

This [FAQ](#) has information on changes to restrictions in the ACT.

New South Wales

The New South Wales (NSW) Government has announced a range of measures to support businesses impacted by COVID-19. These include:

- 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. To be eligible, tenants must provide landlords with evidence of eligibility for the JobKeeper payment, tax returns/BAS to demonstrate they have an annual turnover of less than \$50 million and sufficient documentation to demonstrate actual decline in turnover in order to calculate rent reduction. Landlords should act reasonably and not place onerous requests on tenants for documentation. Information for commercial tenants on this can be found [here](#), including basic financial information requirements. 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.

- provide grants of up to \$10,000 for NSW small businesses that employ one to 19 staff that have been highly impacted by COVID-19 and have experienced at least 75 per cent decline in turnover compared to the same two-week period in 2019, as a result of COVID-19. Businesses not in highly impacted industries that can demonstrate a 75 per cent reduction in turnover as a result of a Public Health Order can still qualify for the grant

but will require a letter from their accountant confirming they meet the eligibility requirements. **Applications close 30 June 2020.** Read more about the [small business COVID-19 support grant](#).

- Workers insurance premiums will remain unchanged from 30 June 2020* **NEW**
- a payroll tax waiver for businesses with payrolls of up to \$10 million for three months plus a three-month deferral.
- a payroll tax deferral for businesses with payrolls over \$10 million for six months.
- bringing forward the next round of payroll tax cuts by raising the threshold limit to \$1 million in 2020-21.
- land tax waiver of up to 25 per cent for commercial and residential landlords. Eligible landlords will be able to apply for a land tax concession of up to 25 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 by at least as much as the tax reduction. Read more about the [land tax waiver](#).
- land tax deferral of three months on the outstanding land tax liability after the land tax waiver
- 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.
- commercial tenants with fewer than 20 employees in all government-owned properties will be eligible to defer rent payments for up to six months.
- the government will immediately pay all correctly rendered invoices.

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

For information on how businesses should protect their customers and staff, including links to SafeWork NSW guidance for workplaces and a resource kit for retailers, visit [here](#).

For information on current restrictions in NSW, including changes from 1 June 2020 visit [here](#).

Northern Territory

The Northern Territory (NT) Government has announced a range of measures to support businesses impacted by COVID-19. These include:

- 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.
- 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.
- waive the property activation levy for landlords whose property becomes vacant due to COVID-19.
- all regular increases to government fees and charges put on hold until 1 July 2021.
- a [Small Business Survival Fund](#) is available to NT businesses that operate in industry sectors affected by social gathering restrictions. The grants still available under this scheme are
 - an operational support payment of \$500 per FTE employee up to a maximum of \$15,000 per business per fortnight
 - a rebound support grant of up to \$15,000 for new activities that adapt or rebound the business to operate effectively in the new environment. Grants include an unmatched portion worth up to \$5000 depending on business size and an additional matched contribution of up to \$10,000. The grant will only be available to businesses who are already approved applicants under the Small Business Survival Fund or approved to be on the Business Hardship register. ***NEW**

- 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](#).
- grants of up to \$20,000 for businesses to purchase goods and services to make permanent physical improvements to a business (land and/or building). Businesses will be able to access a \$10,000 grant, followed by an additional \$10,000 grant if they contribute \$10,000 of their own money. Applications for this grant are now **CLOSED**.

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

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

The Queensland Government has announced a range of measures to support businesses impacted by COVID-19. These include:

- 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. 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.
* NEW
- a [land tax rebate](#) of 25 per cent will be available for eligible properties for the 2019-20 assessment year. 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](#).
- 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, by [application](#).
- a payroll tax holiday for January to March 2020 for employers who pays \$6.5 million or less in Australian taxable wages, by [application](#).
- a payroll tax deferral for all business for the 2020 calendar year, by [application](#).
- 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.
- grants of up to \$7500 are available to support Queensland agricultural, food, forestry and fishing exporters to purchase equipment up to a maximum cost of \$10,000, with applicants contributing 25 per cent of the total cost.
- grants of up to \$50,000 will be available to support Queensland agricultural, food, forestry and fishing exporters to undertake activities such as market evaluation studies, market visits and staff training.
- small and medium businesses that consume less than 100,000 kilowatt hours of electricity will automatically receive a \$500 rebate of their electricity bill.
- 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.
- rent waiver for businesses and farmers that hold a lease, license or permit on state land for six months from 1 April 2020.
- liquor licensing fees for 2020-21 will be waived for venues that have had to close. Fees for applications for permanent and temporary changes to trading hours for liquor licensees will be waived until 31 July 2020, as will fees for applications to increase or decrease the licensed area.
- COVID Safe checklists, factsheets and industry COVID Safe plans for [business](#).
- From 1 July 2020, the Queensland Government will reduce its payment times for small business from 30 days to 20 days.* NEW
- offering a concessional loan of up to \$250,000 to assist with carry-on expenses such as employee wages, rent and rates, with an initial 12-month interest free period for businesses and not-for-profit organisations financially affected by COVID-19. This has now [CLOSED](#) to new applications, although an additional \$500 million has been made available to assist businesses whose application has been lodged but not yet assessed.

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](#).

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

South Australia

The South Australian Government has announced a range of measures to support businesses impacted by COVID-19. These include:

- [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 Australia Small Business Commissioner has provided [guidance](#) on the information request commercial lessors can make of lessees, and includes turnover sales information, JobKeeper information and BAS statements, but unless stipulated in the lease does not include profit and loss information and bank statements.
- a \$10,000 [emergency cash grant for small business](#). The grant will be available to SA businesses and not for profit organisations with an annual turnover of more than \$75,000, their annual payroll is less than \$1.5 million, they are not entitled to a payroll tax waiver and are participating in the JobKeeper scheme. **Applications close 1 June 2020.**
- eligible non-residential and residential landlords will receive up to 25 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. 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.
- 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.
- a payroll tax waiver from April to September 2020 will be available to business groups with annual Australian wages of up to \$4 million
- a payroll tax deferral for the months of April to September 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.
- Liquor licence fees for effected venues will be waived for 2020-21.
- a Business and Jobs support fund has been established to provide direct assistance to individual businesses and industry sectors facing potential collapse.
- 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. See [here](#) for further information.
- Businesses that were previously directed to close must complete a COVID-Safe Plan before they can reopen. Go [here](#) for more information on how to create a COVID-Safe plan.

More information about the package is available [here](#).

Read the latest on [business restrictions and closures](#) in South Australia, including the South Australian Government's [roadmap to recovery](#).

Tasmania

The Tasmanian Government has announced a range of measures to support businesses impacted by COVID-19. These include:

- 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.
- 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.

- 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 businesses that employ a person aged 24 and under between April and December 2020. The rebate will be for one year.
- a \$5000 grant for businesses that hire an apprentice or trainee in the tourism, hospitality, building and construction, and manufacturing industries.
- a 50 per cent discount of liquor licensing fees and a waiver of all application fees for 2020, back dated to 1 January 2020.
- the Tasmanian Government will pay bills within 14 days, from the current 30 days.
- small businesses will have their next quarterly energy bill waived. Energy prices will also be capped for 12 months.
- small businesses looking to suspend 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.
- a Business Continuity Grant of up to \$750 is available to small business to help meet the cost of engaging a suitably qualified person to advise on business continuity planning. Applications are now **CLOSED**.
- a Small Business Emergency Support Grant of \$2500. Applications are now **CLOSED**.
- a Small Business Hardship grant of \$15,000. Applications are now **CLOSED**.
- Business Support Loan Scheme providing concessional loans of between \$20,000 and \$250,000 is now **CLOSED**.

More information about the Tasmanian Support and Stimulus Package can be found [here](#) and [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 assist them demonstrate their compliance with the Minimum Standards (*Work Health and Safety Amendment Regulations 2020*).

Read the latest on [business restrictions](#) in Tasmania, as well as the Tasmanian Government's [roadmap to recovery](#) with further information from the Premier [here](#).

Victoria

The Victorian Government has announced a range of measures to support businesses impacted by COVID-19. These include:

- 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. [Guidance](#) from the Victorian Government 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, 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.

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

- a Business Support Fund has been established to assist small to medium businesses with a turnover of more than \$75,000 and a payroll of less than \$650,000, and who are participating in the JobKeeper program, but does not include sole traders. Such businesses can apply for a \$10,000 grant. **Applications close 1 June 2020.** Go [here to apply](#).
- landlords who provide tenants impacted by COVID-19 with rent relief may be eligible for a 25 per cent reduction on the property's 2020 land tax.
- a land tax deferral is available to landowners to defer the remainder of their 2020 land tax to 31 March 2021.
- 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 \$3 million for the first three months of the 2020-21 financial year until 1 January 2021.
- renewable liquor license fees for 2020 will be waived, with businesses that have already paid being reimbursed
- the Government will defer the collection of rent and annual fees from mining and quarrying businesses until January 2021.
- the Government will pay all outstanding supplier invoices within five business days.
- Payments received under JobKeeper will be exempt from payroll tax and the WorkCover premium 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.
- 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.
- Agricultural, food processing and critical food supply chain businesses based in regional Victoria may be eligible for grants of between \$10,000 to \$300,000 to support them cover up to 50 per cent of the cost of necessary adaptations to their workplaces to comply with health, safety and social distancing requirements or adapting to required business changes imposed as a result of COVID-19. Go [here](#) to register for the Agriculture Workforce Plan.* **NEW**

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

Read to latest on [business restrictions](#) in Victoria. The Victorian Government has also released [actions that organisations, workplaces or employers should take](#).

Western Australia

The Western Australian Government has announced a range of measures to support businesses impacted by COVID-19. These include:

- 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](#). 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:
 - information extracted from an accounting system
 - copies of your tax return or business activity statement (BAS)
 - documents provided by a financial institution or tax/accounting professional.

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

- your current bank balance
- balance sheets or profit and loss statements.

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.* **NEW**

- should gather as much supporting information as possible to validate their claim of rent relief including:
 - financial statements which demonstrate the performance of the business before the impact of COVID-19 in early March through to the current period

- projected future revenue based on orders, contracts or sales the tenant has in the pipeline.
 - sales records which may indicate a drop in foot traffic as a result of the COVID-19 pandemic.
 - details of any actions taken to minimise the financial impact of COVID-19 on their business.
- 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. Register [here](#) for more information.
- 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.
- the payroll tax threshold will increase to \$1 million from 1 July 2020.
- small tourism businesses will be eligible for [grants](#) of \$6500. Businesses must submit a recovery plan to demonstrate how the business intends to mobilise and adapt to the new market environment. **Applications close 12 June 2020.**
- tourism operators in exceptionally difficult circumstances will be able to apply for a Business Survival Grants of between \$25,000 to \$100,000. Further information will be released shortly.
- 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.
- businesses that are eligible for JobKeeper Payment and have more than three major water fixtures (for example toilet, urinal or pan washer) can [apply to Water Corporation](#) to have their wastewater service charges waived for the fourth to 200th fixture, for the period 1 May - 21 August 31 2020. * **NEW**
- 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.

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 seeking to reopen, including hospitality, sports and recreation, community and cultural venues, will need to complete an official [COVID Safety Plan](#). Premises that were not required to close may choose to voluntarily complete a COVID Safety Plan.