

## COMPARISON OF PAYROLL TAX CHANGES TO ASSIST BUSINESSES IMPACTED BY COVID-19

### Waiving payroll tax liabilities

State/Territory	Length of waiver	Eligibility threshold	Other information
<b>Australian Capital Territory</b>	Six-month waiver - April to September 2020	All businesses whose operations are directly affected by the ' <b>prohibited activities list</b> '.	You must <a href="#">apply</a> for the waiver
<b>New South Wales</b>	Equivalent of a three-month waiver. The annual payroll tax liability for 2019-20 reduced by 25 per cent.	Businesses with total grouped Australian wages for the 2019-20 financial year of <b>up to \$10 million</b> .	For monthly payments, no payment for the months of March, April or May 2020 will be required.  See <a href="#">here</a> for more information
<b>Victoria</b>	12-month waiver. A taxpayer's annual payroll tax liability for 2019-20 will be waived.	Businesses with a payroll of <b>up to \$3 million</b> .	See <a href="#">here</a> for more information
<b>Western Australia</b>	Three-month waiver - 1 March to 30 June 2020	Businesses with an Australia-wide annual wages of <b>up to \$7.5 million</b> in 2019-20.	See <a href="#">here</a> for more information.
<b>Northern Territory</b>	Six-month waiver from 1 April 2020	<ul style="list-style-type: none"> <li>Businesses with a total payroll <b>below \$7.5 million</b>; and</li> <li>the businesses must have experienced at least a 30 per cent decline in turnover due to COVID-19.</li> </ul>	See <a href="#">here</a> for further information.
<b>South Australia</b>	Six-month waiver – April to September	Businesses with group Australian taxable wages of <b>up to \$4 million</b>	See <a href="#">here</a> for further information
<b>Queensland</b>	Five-month waiver – being a payroll tax refund for November and December 2019, and a payroll tax holiday for January to March	Employers who pay <b>\$6.5 million or less</b> in Australian taxable wages	See <a href="#">here</a> for more information
	Two-month waiver – a refund for January and February 2020	Employers who pay <b>more than \$6.5 million</b> in Australian taxable wages	
<b>Tasmania</b>	12-month waiver for 2019-20	<p>For businesses with payrolls of <b>up to \$5 million</b> that can demonstrate that their business impact from COVID-19.</p> <p>All Tasmanian hospitality, tourism and seafood industry employers</p> <p>For new employees aged 24 or under</p>	See <a href="#">here</a> for more information

## Deferring Payroll Tax liabilities

State/Territory	Length of deferral	Eligibility criteria	Other information
Australian Capital Territory	12-month deferral on their 2020-21 payroll tax.	<ul style="list-style-type: none"> <li>All ACT businesses with Australia-wide wages of <b>up to \$10 million</b></li> </ul>	See <a href="#">here</a> for more information.
New South Wales	Three-month deferral	Businesses with total grouped Australian wages for the 2019-20 financial year of <b>up to \$10 million</b>	See <a href="#">here</a> for further information
	Six-month deferral from the March 2020 period	Businesses whose total grouped Australian wages for the 2019/20 financial year are <b>over \$10 million</b>	
Victoria	Three-month deferral for the first three months of the 2020-21 financial year until 1 January 2021	Businesses with a payroll of <b>up to \$3 million</b>	See <a href="#">here</a> for more information.
Western Australia	No deferral		See <a href="#">here</a> for more information
Northern Territory	Six-month deferral from 1 April 2020	<ul style="list-style-type: none"> <li>Businesses with a total payroll <b>above \$7.5 million</b>; and</li> <li>the businesses must have experienced at least a 50 per cent decline in turnover due to COVID-19.</li> </ul>	See <a href="#">here</a> for further information.
South Australia	Six-month deferral from April to September 2020	<ul style="list-style-type: none"> <li>Businesses with annual Australian wages of <b>above \$4 million</b>; and</li> <li>Those businesses must demonstrate they have been significantly impacted by COVID-19.</li> </ul>	See <a href="#">here</a> for more information
Queensland	12-month deferral for the 2020 calendar year.	<b>All businesses</b> , with businesses with a business that pays more than \$6.5 million in Australian taxable wages having to show their business has been negatively impacted by COVID-19	See <a href="#">here</a> for more information
Tasmania	No deferral		See <a href="#">here</a> for more information