

COVID-19 Response – BY STATE & City

New South Wales

To read more about the NSW health boost and economic stimulus refer to this website
<https://preview.nsw.gov.au/news/health-boost-and-economic-stimulus>

In summary how businesses benefit:

- The NSW Govt. has announced that it will defer the payroll tax payments for the rest of 2019-20 for businesses with payrolls less than \$10 million.
- For businesses with payrolls of up to \$10 million, 25% of the annual payroll tax liabilities will be waived as part of the 2019/20 annual reconciliations.
- Payroll tax threshold limit to be increased from the current \$850,000 to \$1,000,000 in 2020-21.
- waive a range of fees and charges for small businesses including bars, cafes, restaurants and trades;
- bring forward capital works and maintenance.

Victoria

The Victorian Government has announced tax relief to support businesses through Victoria's State of Emergency, as part of a broader economic survival package in response to COVID-19
<https://www.sro.vic.gov.au/coronavirus>

In summary how businesses benefit:

- The VIC Govt. has announced that it will waive the payroll tax payments for the rest of 2019-20 for businesses with payrolls less than \$3 million.
- These businesses can also defer paying payroll tax for the first quarter of the 2020/21 financial year.
- Liquor Licences - Businesses that have paid for a renewable liquor licence for 2020 will be reimbursed their licence fee and those yet to pay will have the fee waived.
- Land Tax - Land owners due to pay 2020 land tax that have at least one non-residential property and total taxable landholdings below \$1 million have the option of deferring their 2020 land tax payment until after 31 December 2020.



Queensland

On 24 March 2020 the Queensland Government has announced a \$4 billion package to help Queensland manage the impacts of the Coronavirus which includes the following support for businesses:

- Payroll tax support If you are an employer who pays \$6.5 million or less in Australian taxable wages, including
 - refund of your payroll tax for 2 months
 - payroll tax holiday (i.e. no payroll tax to be paid) for 3 months.
 - The ability to apply for a deferral of payroll tax for the 2020 calendar year.
- Payroll tax support If you are an employer (or part of a group of employers) who pays more than \$6.5 million in Australian taxable wages and have been negatively affected (directly or indirectly) by coronavirus, you can apply for a:
 - deferral of payroll tax for the 2020 calendar year (If you have already applied for a deferral, you do not need to reapply – it will be extended.)
 - refund of your payroll tax for 2 months

A business is indirectly or directly affected by coronavirus if their current turnover, profit, customers, bookings, retail sales, supply contracts or other factors are negatively affected compared with normal operating conditions.

See the website links for further info and how to apply.

<https://www.business.qld.gov.au/running-business/employing/payroll-tax/lodging/coronavirus-tax-relief>

- **supply chain support and assistance** for businesses who are having difficulty accessing suppliers to continue to operate, employ and meet their customers' needs;
- **COVID-19 business support** including financial workshops in partnership with local bodies, business mentoring and a dedicated small business hotline to access information and referral for support services;

Western Australian State Government

On 16 March 2020, the Western Australian Government announced a \$607 million stimulus package which includes \$114 million in support for small business in payroll tax relief as follows:

- payroll tax-paying businesses with a payroll between \$1 million and \$4 million will receive a one-off grant of \$17,500 to assist them to manage the impacts of the Coronavirus. It is expected that 7,400 Western Australian businesses will benefit from the grant;
- fast track of additional payroll tax relief for small businesses, with the payroll tax threshold increasing to \$1 million from 1 July 2020, six months earlier than planned; and
- small and medium-sized businesses affected by the Coronavirus can now apply to defer payment of their 2019-20 payroll tax until 21 July 2020. The deferral is available to employers who pay \$7.5 million or less in Australian taxable wages and have been directly or indirectly impacted by the Coronavirus, compared to normal operating conditions.

<https://www.mediastatements.wa.gov.au/Pages/McGowan/2020/03/COVID-19-economic-response-Relief-for-businesses-and-households.aspx>



South Australia

<https://www.revenuesa.sa.gov.au/generic-pages/news-articles/covid-19>

- six month payroll tax waiver for business with Australian grouped wages up to \$4 million.
- six month payroll tax deferral for businesses with Australian grouped wages over \$4 million
- deferral of the third and fourth instalment for 2019-20 land tax liabilities
- increase of amount paid for first year of the land tax reform transition fund
- second anniversary claim for job accelerator grant to be assessed at staffing levels as at 31 January 2020.

City of Sydney

The City has implemented a package of measures valued at up to \$25 million to support businesses and reduce the financial impact of the Coronavirus.

The following measures will be in place for an initial period of six months:

- will waive fees for Health and Building compliance activities (anticipated revenue loss of \$1.6 million);
- in conjunction with our tenants, will review rents in City premises for tenants that require support on a case-by-case basis (anticipated cost up to a value of \$4 million);
- will waive standard contractual terms and return booking and banner fees to people and organisations who have booked City venues and are now unable to proceed with their bookings (anticipated cost up to a value of \$3 million);
- footway dining, market permit and filming fees will be waived on the grounds of hardship (anticipated revenue loss of \$1.5 million);
- will take a flexible approach to parking and other infringements (anticipated revenue loss of \$10 - \$15 million);
- will work with major business partners and contractors, whether or not services continue to be provided in their current form, to support them as much as possible so they can maintain business continuity in the long term;
- policy changes already implemented, including:
 - to facilitate social distancing, assisting some businesses to expand their outdoor dining areas and increase or introduce take away food options;
 - only taking enforcement action for matters that present an imminent public, environmental, health or safety risk; and
 - allowing supermarkets and other stores to operate their loading docks 24 hours a day to enable them to have essential goods delivered; and

The City is also developing a second stage support package, targeting those in small business and the creative, arts and entertainment industries.

<https://news.cityofsydney.nsw.gov.au/announcements/coronavirus-how-were-responding>



City of Melbourne

The City of Melbourne has announced a local economic stimulus package valued at more than \$10 million to keep Melburnians in jobs and support city businesses affected by the Coronavirus.

This package is aimed at small businesses located in City of Melbourne's municipality. A small business is defined as one that employs 20 staff or fewer.

- Suspending fees for Food Act registrations and street trading permits for a period of three months.
- Any cafe owner who applies for a permit within this three-month period (from 18 March 2020 to 30 June 2020) will have the permit fee waived for three months.
- Street trading kiosk operators who pay a monthly fee in advance will not be invoiced for three months, between April and June.
- Up to \$500,000 in grants have been announced to support businesses impacted by the Coronavirus to help enhance their e-commerce delivery and online capacity.
- Developing a Rates Hardship Policy for consideration at the next Council meeting on 31 March 2020.
- Providing rent relief of 50 per cent for the period between April and June for eligible tenants of City of Melbourne-owned and managed premises. The City is currently working on this package.

<https://www.melbourne.vic.gov.au/business/Pages/economic-support-businesses-covid19.aspx>

