
GOVERNMENT SUPPORT FOR BUSINESSES

NSW, VIC, SA, QLD, ACT AND NT

19 August 2021

Previous updates of this pack were on 4 August, 29 July and 26 July, reflecting new announcements and/or additional information provided by state and territory governments.

Introduction

- Since the outbreak of the delta variant in Sydney on 16 June 2021, NSW and several other states and territories have entered into lockdowns.
- The governments of New South Wales, Victoria, South Australia, Queensland, ACT and NT have announced and/or extended business support measures.
- These support measures are designed to support the cash flow of businesses and support jobs.

This pack **summarises the key support measures announced to 19 August 2021.**

Lockdown Timelines	page 3
New South Wales	pages 4-18
Victoria	pages 19-28
South Australia	pages 29-32
Queensland	pages 33-42
ACT	pages 43-47
NT	pages 48-51

Lockdown timelines

- NSW entered a lockdown on 26 June at 6pm. It is due to last 9 weeks and end at 11:59pm on 28 August. We anticipate this lockdown will be extended.
- Victoria re-entered a lockdown on 5 August. It is due to end on 2 September. The previous lockdown occurred on 16 July to 27 July.
- South Australia entered a 7-day lockdown on 20 July and it ended as planned on 27 July.
- Queensland entered a lockdown on 31 July at 4pm. It ended on 8 August at 4pm with some trailing restrictions.
- ACT entered a lockdown on 12 August at 5pm. It is due to end on 2 September.
- The Northern Territory entered a lockdown on 16 August at 12:01pm. It is due to end on 19 August.

New South Wales

- The NSW state government announced a stimulus package worth up to \$5.1 billion on 13 July.
- There was further support for businesses announced on 28 July and since then due to the widening outbreak of COVID-19 and the tightening of restrictions.
- Some further announcements were made on 14 August, including and primarily around the additional comparison periods for some of the measures.
- The key measures for businesses are detailed on the following pages.

COVID-19 business grants (1 of 3)

- A one-off payment to help businesses with cashflow support.
- These grants are also available to sole traders and not-for-profit organisations.
- Three different grant amounts will be available depending on the decline in turnover experienced over a minimum 2-week period from 26 June 2021 to 17 July 2021, to any of the following:
 - The same period in 2019 or
 - The same period in 2020 or
 - The 2-week period immediately before lockdown commenced (12 June to 25 June 2021).
- The business may choose any comparison period.
- Eligible businesses will receive:
 - \$7,500 for a decline in turnover of 30% or more.
 - \$10,500 for a decline in turnover of 50% or more.
 - \$15,000 for a decline in turnover of 70% or more.

COVID-19 business grants (2 of 3)

- To be eligible these criteria must also be met:
 1. Have an active ABN registered in NSW or can demonstrate that they are physically located and primarily operating in NSW as at 1 June 2021. Only one grant is available for each ABN.
 2. Annual payroll below \$10 million as at 1 July 2020.
 3. Aggregated annual turnover of \$75,000 - \$50 million (inclusive) for the year ended 30 June 2020. Aggregated annual turnover has been recently updated to include the worldwide income of the business, its connected entities and affiliates and not just national income.
 4. Have business costs for which there is no other government support available.
 5. Maintain staffing levels as at 13 July 2021 for the period which the business is receiving payments under this Grant and the JobSaver scheme.
- If a business does not meet all of the eligibility criteria outlined on the previous page, the business may still be able to apply for the grant if evidence to support alternative circumstances outlined in the government's guidelines can be met (these are available on the Service NSW website).

COVID-19 business grants (3 of 3)

- The grant can be used for business costs incurred from 1 June 2021, including:
 - Utilities, wages and rent.
 - Financial, legal or other advice to support business continuity planning.
 - Marketing and communications activities to develop the business.
 - The cost of perishable goods that can no longer be used.
 - Other activities to support the operation of the business.
- Businesses and not-for-profit organisations on the NSW border with Victoria impacted by the stay-at-home orders that began on 27 May 2021 may use a different comparison period to demonstrate a fall in turnover. The comparison period for these businesses is a minimum 2-week period from 27 May 2021 to 17 July 2021 compared to:
 - The same period in 2019 or
 - The same period in 2020 or
 - The 2-week period immediately before the lockdown started (13 May to 26 May 2021).
- Applications are open until 11:59pm on 13 September 2021 and made through the Service NSW website.

JobSaver (1 of 2)

- Fortnightly payments to help maintain employee headcount and provide cashflow support to businesses.
- Employing businesses: 40% of weekly payroll, with a minimum payment of \$1,500 per week and a maximum payment of \$100,000 per week. The upper threshold was revised up from \$10,000 on 28 July.
- For non-employment businesses, such as sole traders, payments will be set at \$1,000 per week.
- To be eligible the following criteria must be met:
 - An active Australian Business Number (ABN) and have been operating in NSW on 1 June 2021.
 - Have had an aggregated annual turnover between \$75,000 and \$250 million (inclusive) for the year ended 30 June 2020. Turnover now includes the worldwide income of an entity, its connected entities and its affiliates.
 - For employing businesses, maintain your employee headcount from 13 July 2021 while you continue to receive JobSaver payments.

JobSaver (2 of 2)

- To be eligible, the following criteria must be met (continued):
 - Have experienced a decline in turnover of 30% or more due to the public health order over a minimum 2-week period within the Greater Sydney lockdown. You may select a minimum 2-week period from 26 June to 28 August 2021 (this is an extension on the previous period announced) and compare it to:
 - The same period in 2019 or
 - The same period in 2020 or
 - The 2-week period immediately before lockdown began, which is 12 to 25 June 2021.
 - Note - these comparison periods are additional to what was first announced by the government.
 - For non-employed businesses, such as sole traders, show that the business is the primary income source for the associated person. If you have more than one non-employed business, you can only claim payments for one business.
- Applications are now open and will close on 18 October 2021. Businesses can apply via Service NSW.
- The expanded payment will take effect from 18 July 2021, the start of the program.

COVID-19 micro business grants (1 of 2)

- A fortnightly payment of \$1,500 for small businesses, sole traders or not-for-profit organisations.
- To be eligible the following criteria must be met:
 - Have an active ABN registered in or demonstrate your business was primarily operating in NSW as at 1 June 2021.
 - Have had an aggregated annual turnover between \$30,000 and \$75,000 for the year ended 30 June 2020. Turnover now includes the worldwide income of an entity, its connected entities & its affiliates.
 - Have experienced a decline in turnover of 30% or more due to the public health order over a minimum 2-week period within the Greater Sydney lockdown (starting 26 June 2021 and due to end 28 August 2021) compared to:
 - The same period in 2019 or
 - The same period in 2020 or
 - The 2-week period immediately before the start of the Greater Sydney lockdown, which is 12 June 2021 to 25 June 2021.
 - Note - these comparison periods are additional to what was first announced.
- Have business costs for which no other government support is available.

COVID-19 micro business grants (2 of 2)

- To be eligible the following criteria must be met (continued):
 - Have not applied for either the 2021 COVID-19 business grant or the JobSaver payment.
 - Maintain your employee headcount from 13 July 2021 while receiving payments from this grant, if you're an employing business.
 - Have this business as your primary income source if you're a non-employing business such as a sole trader.
- Applications for these grants are now open via Service NSW.

Tax relief

Payroll Tax Deferrals

- Businesses have the option to defer payment of the 2020-21 annual reconciliation, July and August 2021 monthly return periods until 7 October 2021. Interest-free payment plans for up to 12 months will be available.
- Any business paying payroll tax is eligible to apply for this deferral via Revenue NSW.

Payroll Tax Reductions

- A 25% reduction in payroll tax to help reduce overheads for eligible businesses.
- To be eligible the following criteria must be met:
 - A 30% decline in turnover.
 - For NSW businesses with grouped Australian wages of no more than \$10 million.

Gaming Machine Tax Deferrals

- Gaming machine tax deferral options for clubs and hotels.
 - Clubs: deferral of the August quarter until 21 December 2021.
 - Hotels: deferral of the June and September quarters until 21 January 2022.

Dine and Discover

- The Dine and Discover vouchers have been extended until 31 August.
- The Dine & Discover program encourages the community to get out and support dining, arts and recreation businesses.
- NSW residents aged 18 or over can apply for four \$25 vouchers, worth \$100 in total.
 - Two \$25 Dine NSW vouchers can be used for dining at restaurants, cafes, bars, wineries, pubs and clubs or takeaway meals.
 - Two \$25 Discover NSW vouchers can be used for entertainment and recreation, including cultural institutions, live music and art venues.
- Businesses need to apply via Service NSW to be able to participate in the program.
- The Dine and Discover vouchers have been extended to 30 June 2022 and can be used 7 days a week, including on public holidays.

Performing arts COVID-19 support package

- Performing arts venues, producers and promoters who have had to cancel or postpone performances will be eligible to receive assistance payments under the NSW Performing Arts COVID Support Package.
- To be eligible, a business will need to provide at a minimum evidence of performances scheduled, venues and average ticket prices.
- Those that meet the eligibility criteria will receive payments that are based on their venue capacity, average ticket price and an agreed percentage tied to the public health order.
- The funding will cover performances impacted by the lockdown from 26 June 2021 to 30 September 2021.
- Applications are now open and can be completed via SmartyGrants.

Support for accommodation providers

- Tourism accommodation providers who have lost business during the school holiday period 25 June 2021 to 11 July 2021, may be eligible to receive assistance payments based on the number of cancelled room nights.
- Businesses must show evidence of booking cancellations in order to receive:
 - \$2,000 for up to 10 room nights cancelled or
 - \$5,000 for 11 or more room nights cancelled.
- To be eligible, businesses must be registered for GST and/or hold an ABN, be located in NSW and the accommodation premises must be an entire property, i.e. not holiday letting of a spare room in a residence.
- Where an owner/operator owns multiple accommodation premises (identifiable by differentiated street addresses), each accommodation premises is eligible for the grant.
- The NSW government has also advised that tourism accommodation providers should first apply for the COVID-19 business grant.
- Applications for the COVID-19 business grant are now open.

Relief for residential and commercial landlords & tenants (1 of 3)

Tenants in commercial or retail premises

- The NSW Government has re-introduced the Mandatory Code of Conduct for Commercial Leasing which mandates rent relief for eligible tenants impacted by COVID-19.
- Under the code of conduct, landlords must give rent relief in proportion with the decline in their tenants' turnover. At least 50% must be waived and the balance deferred.
- Landlords will not be able to lock out or evict impacted tenants without first going to mediation.
- Eligibility - tenants must have an annual turnover of \$50 million or less. Tenants must also be eligible for either the Micro Business COVID-19 Grant, the COVID-19 NSW Business Grant or the JobSaver scheme.

Landlords leasing commercial properties

- For landlords with tenants in financial distress. Landlords with commercial properties may be eligible for a land tax concession if they provide rent reductions to their tenants. The concession will be the value of the rent reduction provided, up to 100% of 2021 land tax on a parcel of land
- To be eligible, a commercial tenant needs to have an annual turnover of up to \$50 million and be approved for the Micro Business COVID-19 Support Grant and/or the 2021 COVID-19 NSW Business Grant and/or the JobSaver scheme.
- Available for rent reductions made from now until 31 December 2021.

Relief for residential and commercial landlords & tenants (2 of 3)

Eviction moratorium for residential tenants

- Eligible COVID-impacted residential tenants who cannot meet their rent payments will be protected from eviction during the moratorium period commencing from 14 July and ending 11 September 2021.
- Residential landlords who decrease rent for impacted tenants can apply for a grant or land tax reductions depending on their circumstances.
- A landlord or agent may continue to seek a termination in other circumstances including the sale of premises, illegal use of premises, damage to property, hardship and the end of a fixed-term agreement.
- To be eligible for the protection against eviction, a tenant needs to:
 - Provide evidence the rent paying members of the household are impacted by COVID-19 and have lost employment, work hours or income or have had to stop working because they or other members of their household (or in their care) were/are ill with COVID-19; and
 - The household's take home weekly income has reduced by 25% or more (including any government assistance received) compared to the weekly income received in the 4 weeks prior to 26 June 2021.
 - Continue to pay at least 25% of the rent payable.
- The 60-day protection against eviction for rental arrears applies to all tenancy agreements, including informal, unwritten agreements.

Relief for residential and commercial landlords & tenants (3 of 3)

Landlords leasing residential properties

- For landlords with tenants in financial distress. Landlords with eligible properties may be eligible for a grant or land tax concession if they provide rent reductions to their tenants.
- How much? Either 1 or 2 below:
 1. A grant equal to the value of the rent reduction, up to a maximum of \$3,000 to residential landlords to pass on to their tenants as part of the Residential Tenancy Support Payment. The maximum payment of \$3,000 is an upgrade on the \$1,500 threshold originally announced.
 2. Concession equal to the value of the rent reduction provided, up to 100% of 2021's land tax bill.
- Eligibility:
 - For land tax relief, the landlord must verify the tenant has a reduction in household income of 25% (or more) as a result of COVID-19 and the landlord cannot also claim the Residential Tenancy Support Payment of up to \$3,000.
 - For Residential Tenancy Support Payment: available for rent reductions made from 14 July 2021.
 - For land tax relief: available for rent reduction made between 1 July 2021 and 31 December 2021.
 - Details regarding applications can be found on the NSW revenue website for land tax relief and NSW Fair Trading for the Residential Tenancy Support Payment.

Victoria

- Through the May/June restriction period, the Victorian government announced over \$500 million of support for businesses.
- On 16 and 21 July, the Victorian government announced up to \$484.3 million in support for businesses in response to the July lockdown.
- On 28 July, the Commonwealth and Victorian Governments announced a jointly funded \$400 million round of support. This includes assistance for commercial property renters and landlords.
- On 6 August, the Commonwealth and Victorian Governments announced another jointly funded \$400 million round of support to help Victoria's small and medium-sized enterprises (SMEs) during the August lockdown.
- The key measures announced in response to the current lockdown are detailed on the following pages.

Top up for the LHVF and BCA programs

- Automatic top-up payments are being provided to businesses affected by the current restrictions in metropolitan and regional Victoria.
- Top-ups were announced in five rounds on 16, 21 and 28 July, and 6 and 12 August 2021.
- The top-ups apply to businesses that received support following the May-June and July lockdowns:
 - **Licensed Hospitality Venue Fund (LHVF)** Round Three recipients will receive payments between \$5,000 to \$20,000 based on venue capacity. Additional top-up payments of between \$2,000 and \$4,200 will also be available.
 - **Business Costs Assistance (BCA)** Program Round Three recipients will receive an additional \$2,800 in top-up payments if they operate a business in metropolitan Melbourne.
- To receive the BCA round three payment, businesses must have received a grant under the Business Costs Assistance Program Round Two or the Business Costs Assistance Program Round Two July Extension.
- Applications for the BCA Round Two July extension are now open and will close on 20 August 2021.

Business continuity fund

- A \$156 million Business Continuity Fund will be established to deliver \$5,000 grants to up to around 30,000 businesses that remain impacted by capacity limits placed on businesses by necessary public health restrictions.
- Twenty-four eligible sectors are covered by the fund including gyms, cafes, restaurants, catering services and hairdressers.
- Recognising businesses located in the CBD will continue to be impacted due to restrictions on the number of staff allowed in office buildings, they will be eligible to receive an additional \$2,000 recognising reduced foot traffic due to office density limits.
- All recipients must have received or been eligible for the previous Business Cost Assistance Program.
- The Victorian government is expected to soon provide more details on how to apply.

Additional support for licensed hospitality venues

- The Licensed Hospitality Venue Fund will provide grants of between \$5,000 and \$20,000 to be made available to support licensed venues as their operations continue to be impacted by current restrictions.
- These grants recognise that larger venues depend more on dine-in and have higher operating costs, so need more support than smaller operations.
- An additional \$2,000 will be made available to the business if it is located within the CBD and top ups of between \$3,000 and \$4,200 will also be provided.
- To receive this funding, venues will need to have received the Licensed Hospitality Venue Fund 2021 or Licensed Hospitality Venue Fund 2021 July Extension.
- Eligible businesses do not need to take any action, the payments will be processed automatically.

Top-up of grants

- Alpine hospitality, retail, accommodation and experience operators have been hit hard in their high season.
- Businesses that were eligible for grants of up to \$15,000 will receive an extra \$3,000, on top of any entitlements under the Licensed Hospitality Venue Fund or Business Costs Assistance Program.

Support for public and live performance events

Impacted Public Events Support Program

- Eligible public events and suppliers to public events affected by the lockdown will receive up to \$25,000 and \$10,000, respectively, through the Impacted Public Events Support Program.
- Further information will be made available soon by the Victorian state government.
- Businesses can subscribe to Business Victoria to receive notifications for when applications will open.

Live Performance Support Programs – Presenters and Suppliers

- A new round of Live Performance Support programs will provide up to \$7,000 for presenters and up to \$2,000 for suppliers.
- You can subscribe to Business Victoria to receive notifications for when applications will open.

Grants for sporting clubs

- A new round of the Sporting Club Grants Program will provide \$2,000 grants for community sport and active recreation organisations for events that have been unable to proceed or will have to be cancelled or postponed.
- Eligibility criteria:
 - Victorian sport and active recreation organisations with a payroll of up to \$3 million.
 - Costs greater than \$2,000 arising directly from the cancellation or postponement of events during the lockdown from 11:59pm on Thursday 15 July to 27 July 2021.
- This funding is only available to organisations that are not eligible to seek funding from the Business Costs Assistance Program.
- Applications can be completed via the Sports and Recreation Victoria website.

Small business COVID-19 hardship fund

- The program offers grants of \$10,000 to eligible small and medium businesses, including employing and non-employing businesses.
- To be eligible the following criteria must be met:
 - Be located within Victoria.
 - As a direct consequence of COVID-19 restrictions since 27 May 2021 have experienced a reduction in turnover of at least 70% for a minimum consecutive two-week period comparable to a benchmark period in 2019.
 - Have an annual Victorian payroll of up to \$10 million in 2019-20 on an ungrouped basis.
 - Registered for the Goods and Services Tax (GST) on and from 28 July 2021.
 - Hold an Australian Business Number (ABN) and have held that ABN on and from 28 July 2021.
 - Be registered with the responsible Federal or State regulator.
- Applications can be submitted via the Business Victoria website and are now open until program funds are exhausted or 11:59 pm on Friday 10 September 2021, whichever is earlier.

Additional support for alpine businesses

- The \$10.5 million Alpine Resorts Winter Support Program was established to assist businesses in Victoria's alpine resorts, Dinner Plain and surrounding towns, who were most impacted by the COVID-19 restrictions between May and August 2021.
- On 6 August 2021, the Victorian Government announced an additional \$10.6 million for the extension to the Alpine Resorts Winter Support Program.
- Alpine businesses are to receive further payments of between \$5000 (off-mountain) and \$20,000 (employing businesses, on mountain).
- Applications are now open and will close at 11:59pm on 20 August 2021.

Commercial tenancy relief scheme and landlord hardship fund

- A total of \$80 million will be provided by the state government to support landlords that offer rent relief to their tenants.
- The Commercial Tenancies Relief Scheme will be reinstated to provide rent relief to commercial tenants, while separate support will be provided to landlords who help their tenants.
- The scheme will be available to businesses with an annual turnover of less than \$50 million who have had a decline in turnover of at least 30% due to COVID-19.
- Rent relief for eligible businesses will be calculated by comparing their turnover for the final quarter of 2020–21 with turnover from the final quarter of 2018–19. The percentage drop will determine the amount of initial rent relief.
- The Victorian Government will provide land tax relief of up to 25%, in addition to any previous relief, to landlords who provide rent relief to their eligible tenants. Small landlords who can show acute hardship will be eligible to apply for payments as part of a \$20 million hardship fund.
- A mediation service for tenants and landlords will help support those negotiations.
- More details can be found on the Victorian Small Business Commission website.

South Australia

- On 21 July, the SA state government announced a stimulus package worth \$100 million.
- On 9 August, the Commonwealth and SA governments announced the South Australian COVID-19 Additional Business Support Grant, a jointly funded \$40 million support package to assist businesses impacted by ongoing the trailing restrictions.
- The key measures for businesses are detailed on the following page.

Grants

- Small and medium businesses may be eligible for a \$3,000 cash grant, whilst non-employed business such as sole traders, trusts and companies may be eligible for a \$1,000 cash grant.
- The eligibility criteria for the grants are as follows:
 - Be located within South Australia.
 - Have an annual turnover of \$75,000 or more in 2020-21 or 2019-20 and be registered for GST.
 - Have a valid and active ABN.
 - Must employ staff in South Australia.
 - Have an Australia-wide payroll of less than \$10 million in the 2019-20 financial year.
 - Experienced a 30% reduction in turnover in the week of Tuesday 20 July to Monday 26 July 2021 compared to the week prior.
- Non-employed businesses will be exempt from having employed people.
- Applications are now being accepted through the SA Department of Treasury and Finance application portal.
- Applications for the business support grant will close at midnight on 30 September 2021.

Additional business support grants (1 of 2)

- An additional business support grant has been introduced for industry sectors that are significantly impacted by the COVID-19 density and other trading restrictions applicable from 28 July 2021 to 10 August 2021 (inclusive).
- Grants of \$3,000 for employing businesses and \$1,000 for non-employing businesses will be available for businesses in eligible industry sectors.
- Businesses based in the Adelaide CBD may be also eligible for an additional \$1,000, acknowledging the significant decrease in city foot traffic.
- The eligibility criteria for the grants are as follows:
 - Be located/operating within South Australia and must employ staff in South Australia.
 - Have a valid and active ABN (Australian Business Number) and be registered for the GST. Non-employed businesses will be exempt from having employed people.
 - Have an Australia-wide payroll of less than \$10 million in the 2019-20 financial year.
 - Operate in an eligible industry sector identified in the list of eligible ANZSIC classes
 - Experienced at least a 30% reduction in turnover due to the restricted trading conditions over the two weeks from 28 July 2021 (the commencement date of the trading restriction) to 10 August 2021 compared to average fortnightly turnover in the June quarter 2021 (prior to restrictions).

Additional business support grants (2 of 2)

- Businesses must be able to provide evidence of this reduction in turnover if requested and retain these records for 2 years from the date the grant was approved. Applications may be subject to audit.
- Applications will need to be submitted for this grant as it is not an automatic payment.
- Applications are now open and will close on 17 October 2021.

Queensland

- On 2 August, the Queensland government announced a \$260 million Business Support Grant package.
- On 10 August the Queensland government announced a \$48 million tourism and hospitality sector COVID-19 lockdown support package.
- On 13 August, the Commonwealth and Queensland Governments reached a 50/50 funding agreement to boost the Business Support Grants from \$260 million to \$600 million.
- The key measures announced in response to the lockdown are detailed on the following pages.

Business support grants (1 of 3)

- Business Support Grants can be used for business expenses.
- For eligible businesses, these payments include:
- \$10,000 grant to employing small businesses and not-for-profit organisations with an annual payroll in Queensland of less than \$1.3 million.
- \$15,000 grant to employing medium sized businesses and not-for-profit organisations with an annual payroll in Queensland between \$1.3 million and \$10 million.
- \$30,000 grant to employing large sized tourism and hospitality focused businesses and not-for-profit organisations with an annual payroll in Queensland of greater than \$10 million.
- If you are a Queensland-based non-employing sole trader who has had a decline in turnover of more than 30% due to the South East Queensland lockdown commencing 31 July 2021 or the Cairns and Yarrabah lockdown commencing 8 August 2021, you may be eligible for a one-off \$1,000 grant.

Business support grants (2 of 3)

To be eligible the following criteria must be met:

- Demonstrate or declare a reduction in turnover of 30% or more during a nominated 7-day period.
 - This must include at least 1 full day of a lockdown event when comparing against turnover achieved during the same 7-day period in July or August 2019.
 - Or if the 2019 period does not indicate a typical weekly turnover (e.g. for a recently started small business or business that has experienced structural changes), include another comparable period (e.g. the same period in July/August 2020).
- Have an annual payroll of not more than \$10 million (except for large businesses and not for profit organisations operating in an identified tourism and hospitality sector) during any of the 2018–19, 2019–20 or 2020–21 financial years.
- Have an annual turnover of over \$75,000 during any of the 2018–19, 2019–20 or 2020–21 financial years.
 - Note: Businesses that have recently started can provide financial records to show they will reasonably meet this turnover requirement in the 2021–22 financial year.
- Demonstrate the business or not for profit organisation was directly or indirectly impacted by a lockdown event.

Business support grants (3 of 3)

- To be eligible the following criteria must be met (continued):
 - Employ staff (employees must be on your payroll and does not include any business owners)
 - Have an Australian Business Number (ABN) continuously held from 30 June 2021.
 - Be registered for GST.
 - Have Queensland headquarters (i.e. your principal place of business is located in Queensland) and have been trading in Queensland on 31 July 2021.
 - Not be insolvent, or have owners or directors that are insolvent or an undischarged bankrupt.
- The application can be completed through the Business Queensland website.

Tax Relief

Payroll tax deferrals

- Eligible tourism and hospitality businesses that lodge payroll tax returns monthly can apply to defer paying their payroll tax liability for July 2021 for 6 months. If you have paid your July return liability, the deferral will be applied to your August return.
- To be eligible the following criteria must be met:
 - Pay payroll tax in Queensland.
 - Operate in the hospitality or tourism sector (check your ANZSIC code).
 - Lodge payroll tax returns monthly.
 - Have been negatively impacted by COVID-19 lockdowns in Queensland.
 - Apply no later than 30 September 2021 using the online form.
- The application can be completed through the Business Queensland website.

State land rent deferral for tourism operators

- Holders of tourism leases, licences and permits to occupy on state land will be provided rent relief.
- Rent for eligible tourism lessees, licensees and permit holders that is payable for the period 1 July 2021 to 30 June 2022 has been automatically deferred for payment by 12 months until 1 July 2022. No further action is required.
- Payment of rent for this period will now be due on 1 July 2022.
- Tourism leases, licences or permits to occupy are eligible for a rent deferral if they are currently operating under their lease, licence or permit.
- More information can be found on the Queensland business website.

Waivers and refunds for commercial tourism daily passenger fees

- Tourism businesses that operate in a national park, conservation park, recreation area or state forest, including whale watching operations, may have fees waived or refunded between 1 July 2021 and 30 June 2022.
- The Department of Environment and Science will be working with tourism operators that have a commercial activity agreement or permit on Queensland Parks and Wildlife Service managed areas and will contact individual operators to provide information about this support and how it can be accessed.

Waiver or refund of inbound tour operator fees

- The government will be waiving the registration fee for a 12-month period for Inbound tour operators (ITOs) renewal applications lodged before 30 June 2022.
- Industry.licensing@justice.qld.gov.au can be emailed for more information.

Liquor licensing fee waivers

- Tourism and hospitality businesses can have their licensing fees for 2021–22 waived or refunded if they were licensed under the *Liquor Act 1992* or *Wine Industry Act 1994* as at 30 June 2021.
- If you have already paid your licence fees for the 2021–22 period, these will be refunded. Licensees that have not paid are no longer required to pay their fees.
- Application fees associated with changes to trading hours or licensed areas will also be waived between now and 30 June 2022.

Marine tourism rebate

- The Queensland Government has announced Round 2 of the COVID-19 Marine Tourism Rebate.
- The COVID-19 Marine Tourism Rebate supports marine tourism vessel operators that have suffered losses of income due to the impacts of COVID-19 travel restrictions.
- This support is available for offsetting the berthing fees for marine tourism vessel operators at privately owned or privately operated marinas in eligible local government areas between 1 July 2021 and 30 June 2022.
- The eligible local government areas are Fraser Coast, Bundaberg, Gladstone, Livingstone, Mackay, Isaac, Whitsunday, Burdekin, Townsville, Hinchinbrook, Cassowary, Cook, Cairns and Douglas.
- More information on how to apply for the rebate will be available soon. Please email your details to tourism@dtis.qld.gov.au if you would like to register to receive an update when applications open.

ACT

- On 14 July the ACT government announced support for the local tourism industry in response to travel restrictions and border closures associated with the NSW COVID-19 outbreak.
- The ACT government announced support measures for businesses on 13 August in response to the ACT lockdown. The support measures were boosted on 17 August.
- The key measures for businesses are detailed on the following pages.

Business support grants

- The ACT COVID-19 Business Support Grant will deliver grants of up to \$10,000 for employing businesses and \$4,000 for non-employing businesses.
- The grants will be available to local businesses that have experienced at least a 30 per cent reduction in turnover in the week defined as Friday 13 August - Friday 20 August 2021 (compared to the prior 7-day period) due to restricted trading conditions.
- To be eligible the following criteria must be met:
 - Registered in the ACT as verified by an ABN and able to demonstrate primary operation in the ACT as at 1 April 2021.
 - Have an annual turnover of more than \$75,000 (excluding GST).
 - Be registered for GST as recorded on the Australian Business Register before April 2021.
 - Have total Australian payroll of less than \$10 million.
- More details on this program will be available soon.

Small business hardship scheme

- Eligible small businesses will soon be able to apply to the ACT Government to receive credits for payroll tax, utility charges, rates and other selected fees and charges up to a maximum of \$10,000 per operator.
- To be eligible for credits the applicant must be able to demonstrate 30 per cent loss in revenue.
- This scheme is for small businesses with a turnover between \$30,000 and \$10 million per annum.
- Small businesses can apply for up to \$10,000 of support in the form of credit.
 - Payroll tax.
 - Utilities.
 - Rates.
 - A range of business licence fees and charges.
- More details will be made available soon.

Support for tourism and/or accommodation operators (1 of 2)

Accommodation and Tourism Venue Operator support program

- Accommodation providers and private tourism venue operators who have experienced a 30% reduction in revenue in July 2021 compared to April 2021 can receive a full rebate on their fixed water and sewerage charges for the first two quarters of 2021-22.
- This will provide support up to \$75,000.
- Applications are now open.
- Applications close at 5pm on 17 September 2021

Support for tourism and/or accommodation operators (2 of 2)

Small Tourism Operator COVID Recovery Payment

- Small tourism operators and operators likely to receive less than \$15,000 under the Accommodation and Tourism Venue Operator support program will be contacted to apply for this grant.
- Eligible businesses can apply for reimbursement of up to \$15,000 per ABN for eligible expenses incurred in June and July 2021.
- To be eligible for the rebate the applicant must be able to demonstrate 30 per cent loss of revenue in July 2021 compared to April 2021.
- Eligibility requirements are set out in three categories:
 - Tourism businesses with a turnover between \$75,000 and \$10m per annum (can apply up to \$15,000 plus GST).
 - Tourism businesses with a turnover between \$30,000 and \$75,000 per annum (can apply up to \$15,000 plus GST).
 - Seasonal Tourism Businesses (can apply up to \$15,000 plus GST).
- A range of expense types including ACT Government rates, fees and charges, fuel and mortgage repayments and perishable goods are eligible for reimbursement of up to \$15,000 plus GST.
- Submit your application via SmartyGrants portal.

Northern Territory

- The Northern Territory Government has utilised the existing Territory Business Lockdown Payment to provide immediate financial support to businesses during the current lockdown period.
- Additional support measures announced include:
 - A \$9 million Visitation Reliant Small Business Support Program, and
 - A \$1.3 million Tourism Survival Fund.
- The key measures for businesses are detailed on the following page.

Territory business lockdown payment program

- Round 2 of the Territory Business Lockdown Payment has been established to provide immediate financial support to businesses during the current lockdown period.
- This payment is an amount of \$1,000 and those eligible will need to submit a simple online application.
- To be eligible the following criteria must be met:
 - Is a Territory enterprise.
 - Holds a valid Australian Business Number (ABN) as at the date of announcement of the lockdown.
 - Is located within a declared lockdown area.
 - Was providing goods and / or services to the public wholly or substantially in the Northern Territory (NT) as at the date of announcement of the lockdown.
 - Is actively trading with an annual turnover of at least \$75,000 and less than \$10 million.
 - Has fewer than 20 full-time equivalent (FTE) employees.
 - Has had to temporarily cease or significantly reduce trading (ie. suffers a drop of 50% or more in turnover) as a direct result of the lockdown.
- Applications are now open via the Northern Territory business website.

Tourism survival fund

- The Tourism Survival Fund has been established to assist tourism businesses most impacted by the lack of international visitors and who have not benefitted from tourism vouchers.
- Terms and conditions will be available from 20 August 2021.
- Applications will open on 25 August 2021.

Visitation reliant small business support program

- The Visitation Reliant Small Business Support Program has been established for businesses reliant on international and interstate visitation.
- Under the co-funded scheme, eligible employing businesses will receive a \$3,000 payment, while non-employing businesses, including sole traders will receive a \$1,000 payment.
- Eligibility:
 - Annual turnover of more than \$75,000 and less than \$10 million.
 - Proof of a significant reduction in turnover (minimum of 30% drop) as a result of travel restrictions during the period July 2021, compared to the same period in 2019.
- Eligible businesses can access the lockdown payment (round 2) plus one of the targeted grant options:
 - Tourism Survival Fund,
 - Visitation Reliant Small Business Support Program, or
 - Arts and Culture COVID-19 Interruption Support Program (a separate grant for individuals, groups or organisations with turnover below \$75,000 and who are not eligible for the Lockdown Payment).
- Terms and conditions will be available from 20 August 2021.
- Applications will open on 25 August 2021.

Contact listing

Chief Economist

Besa Deda

besa.deda@bankofmelbourne.com.au

(02) 8254 3251

Senior Economist

Jarek Kowcza

jarek.kowcza@bankofmelbourne.com.au

0481 476 436

Economist

Matthew Bunny

matthew.bunny@bankofmelbourne.com.au

(02) 8254 0030

Research Assistant (Secondment)

Sonali Patel

sonali.patel@bankofmelbourne.com.au

(02) 8254 0030

Disclaimer

The information contained in this report (“the Information”) is provided for, and is only to be used by, persons in Australia. The information may not comply with the laws of another jurisdiction. The Information is general in nature and does not take into account the particular investment objectives or financial situation of any potential reader. It does not constitute, and should not be relied on as, financial or investment advice or recommendations (expressed or implied) and is not an invitation to take up securities or other financial products or services. No decision should be made on the basis of the Information without first seeking expert financial advice. For persons with whom Bank of Melbourne has a contract to supply Information, the supply of the Information is made under that contract and Bank of Melbourne’s agreed terms of supply apply. Bank of Melbourne does not represent or guarantee that the Information is accurate or free from errors or omissions and Bank of Melbourne disclaims any duty of care in relation to the Information and liability for any reliance on investment decisions made using the Information. The Information is subject to change. Terms, conditions and any fees apply to Bank of Melbourne products and details are available. Bank of Melbourne or its officers, agents or employees (including persons involved in preparation of the Information) may have financial interests in the markets discussed in the Information. Bank of Melbourne owns copyright in the information unless otherwise indicated. The Information should not be reproduced, distributed, linked or transmitted without the written consent of Bank of Melbourne.

Any unauthorised use or dissemination is prohibited. Neither Bank of Melbourne- A Division of Westpac Banking Corporation ABN 33 007 457 141 AFSL 233714 ACL 233714, nor any of Westpac’s subsidiaries or affiliates shall be liable for the message if altered, changed or falsified.