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COVID-19 Assistance Snapshot: August 2021

The continuation of the COVID-19 pandemic and the increased lockdown and stay-at-home orders being mandated primarily due to the current 'Delta variant' have required both State and Federal Governments to provide further economic assistance. Whilst the support is welcome, keeping up with the latest assistance packages has placed additional strain on impacted individuals and businesses in understanding what options are available to them.

The following document provides a **snapshot** of some of the **most recently announced COVID-19 economic assistance packages** that have been made available in New South Wales ('NSW'), Victoria ('VIC'), South Australia ('SA'), Queensland ('QLD'), Western Australia ('WA') and the Northern Territory ('NT') in response to the recent lockdowns and restrictions (at **10 August 2021**).

Importantly, **JobKeeper ended on 28 March 2021 and has not been reinstated** at this time.

The NTAA will continue to provide updated information in relation to these latest COVID-19 economic support packages via its **LinkedIn page**, and also under its '**Coronavirus News**' tab at www.ntaa.com.au.

Note: The full eligibility criteria and the detailed application of specific assistance measures will need to be considered on a case-by-case basis, with further information available from the relevant Government body administering each of the support measures (as indicated below).

1. Commonwealth COVID-19 Disaster Payment

The COVID-19 Disaster Payment was originally announced on 3 June 2021 in response to the May/June 2021 Victorian lockdown (and made applicable to future Commonwealth declared hotspots such as in NSW, Victoria, Queensland and South Australia). Its primary aim is to provide weekly assistance to eligible **individuals** (i.e., eligible full time, part time and casual workers) who have **lost hours of paid work** due to state imposed health restrictions.

Both the eligibility criteria and the value of the COVID-19 Disaster Payment have been moving targets as it has been applied to subsequent COVID-19 hotspots and the resulting public health orders. How much of the Disaster Payment an individual receives will depend upon factors such as the location of the applicable health order, the period the individual is claiming for and the hours of work they lost. Refer to the Services Australia website for more guidance.

Under the current version of the **COVID-19 Disaster Payment**, eligible recipients generally receive:

- **\$750 each week** if a person has **lost 20 hours or more** of work a week (increased from previous amounts of initially \$500 and later \$600); or
- **\$450 each week** if a person has **lost between 8 and 20 hours** of work, or a full day of their usual work if less than eight hours (increased from previous amounts of initially \$325 and later \$375).

TAX TIP – The COVID-19 Disaster Payment is now tax-free

On 9 August 2021, the *Treasury Laws Amendment (COVID-19 Economic Response No.2) Bill 2021* was passed by both Houses of Parliament, confirming the Prime Minister’s promise that the COVID-19 Disaster Payments would be retrospectively made tax-free. This change in policy was made to ensure that recipients of the Disaster Payments have more financial assistance than recipients had under the taxable 2020 and 2021 JobKeeper wage subsidy program.

Under the changes, Disaster Payments will be non-assessable, non-exempt (‘NANE’) income in the hands of the individual recipient. It is assumed that where taxpayers received such payments in June 2021 and have already lodged their 2021 income tax returns, they will receive an appropriate adjustment from the ATO in due course.

Furthermore, recipients of Federal Government income support payments (e.g., JobSeeker, Austudy, the Age pension, etc.) or the ABSTUDY living or education allowances who have broadly lost at least eight hours of work (or a full day of their usual work of less than eight hours) in a week may be eligible for a varied **COVID-19 Disaster Payment of \$200 per week**.

Sole traders may also be eligible for the Disaster Payment, however they are advised to first check to see if they are eligible for any State or Territory COVID-19 business support payments. This is because they can generally only be eligible for either the COVID-19 Disaster Payment or a State or Territory business support payment for a relevant period (but not both).

To make a claim, most individuals will do this directly online via their **myGov** account that needs to be linked to their Centrelink Online account. Working visa holders may also be eligible, however, to claim they will need to call Services Australia on **180 22 66**.

2. NSW COVID-19 Economic Support Measures

Economic Support Measure	Summary of Government Assistance
<p>NSW 2021 business grant</p> <p>Administered by Service NSW with the full eligibility criteria found via this link: www.service.nsw.gov.au</p> <p>It is assumed that the Federal Government will declare these grants to be tax-free</p> <p>Applications will close after 11:59 pm on 13 September 2021</p>	<p>Otherwise eligible NSW businesses (including sole traders and not-for-profit organisations) with:</p> <ul style="list-style-type: none">• an aggregated annual turnover of between \$75,000 and \$50 million (inclusive) for the year ended 30 June 2020; and• total annual Australian wages of \$10 million or less as at 1 July 2020; can potentially claim grants between \$7,500 and \$15,000. <p>These grants were designed to provide businesses with cash flow support for the first three weeks of the Greater Sydney lockdown (i.e., from 26 June to 17 July 2021). Three different grant amounts will be available depending on the decline in turnover experienced during the restrictions, being:</p> <ul style="list-style-type: none">• \$7,500 for a decline of 30% or more;• \$10,500 for a decline of 50% or more; or• \$15,000 for a decline of 70% or more.

<p>NSW 2021 JobSaver payment</p> <p>Administered by Service NSW with the full eligibility criteria found via this link: www.service.nsw.gov.au</p> <p>It is assumed that the Federal Government will declare these grants to be tax-free (however, only eligible businesses with an aggregated turnover of less than \$50 million would get this tax-free status)</p> <p>Applications will close at 11:59 pm on 18 October 2021</p>	<p>Otherwise eligible NSW businesses, sole traders and not-for-profit organisations with:</p> <ul style="list-style-type: none"> • an annual turnover of between \$75,000 and \$250 million; and • which can demonstrate a 30% reduction in turnover (compared to an equivalent two-week period); <p>are entitled to a JobSaver cash flow boost via fortnightly payments from week four of the current NSW lockdown.</p> <p>Eligible entities will receive 40% of their NSW payroll payments, at a minimum of \$1,500 and a maximum of \$100,000 per week from 18 July 2021 onwards. Assistance will cease when the current lockdown restrictions are eased, or when the Commonwealth hotspot declaration is removed.</p> <p>To receive the payment, employing entities will be required to maintain their staffing level as of 13 July 2021. For non-employing businesses (e.g., eligible sole traders) the payment will be set at \$1,000 per week.</p>
<p>Micro business grants</p> <p>Administered by Service NSW at service.nsw.gov.au</p> <p>Refer also to the COVID-19 business grants comparison</p> <p>It is assumed that the Federal Government will declare these grants to be tax-free</p> <p>Applications will close at 11:59 pm on 18 October 2021.</p>	<p>Otherwise eligible 'micro businesses' (including small business, sole traders and not-for-profit organisations) with:</p> <ul style="list-style-type: none"> • an annual aggregated turnover of between \$30,000 and \$75,000 for the year ended 30 June 2020; • that have experienced a decline in turnover of at least 30% over a minimum two-week period within the Greater Sydney lockdown; <p>may be eligible for payments of \$1,500 per fortnight to cover business expenses for the duration of the lockdown.</p> <p>Another requirement of this payment is the recipient must not have applied for either the NSW 2021 COVID-19 business grant or the NSW JobSaver payment.</p> <p>Employing businesses are also required to maintain their employee headcount from 13 July 2021 while receiving payments from the grant. Eligible non-employing business must have the business as their primary source of income.</p>
<p>NSW Payroll concessions</p> <p>Administered by Revenue NSW at revenue.nsw.gov.au</p>	<p>NSW payroll tax concessions include:</p> <ul style="list-style-type: none"> • Payroll tax waivers of 25% for businesses with grouped Australian wages of between \$1.2 million and \$10 million that have experienced a 30% decline in turnover. • Payment deferrals and interest-free repayments.
<p>NSW Land tax concessions</p> <p>Administered by Revenue NSW at revenue.nsw.gov.au</p>	<p>Land tax relief equal to the value of rent reductions provided by commercial and residential landlords to eligible tenants is available for up to 100% of the 2021 NSW land tax year liability. Note: A property can receive either this land tax relief or the Residential Tenancy Support Payment (but not both).</p>

<p>Residential Tenancy Support Payment</p> <p>Refer to www.fairtrading.nsw.gov.au</p>	<p>A capped tax grant (i.e., a tenancy support payment) of up to \$1,500 (per tenancy agreement) for residential landlords who are not liable to pay land tax who reduce rent (or who choose this over the land tax relief set out above).</p>
<p>Short term eviction moratorium and other tenant safe guards</p> <p>More information is available at Fairtrading NSW at www.fairtrading.nsw.gov.au</p>	<p>The NSW Government will introduce a short-term eviction moratorium for rental arrears where a residential tenant suffers loss of income of 25% due to COVID-19 and meets other eligibility criteria. In addition, it will restrict recovery of security bonds, lockouts or evictions of impacted retail and commercial tenants prior to mediation. Furthermore, the NSW Government is providing land tax relief or alternatively tenancy support payments</p>
<p>Targeted industry support</p>	<p>Other targeted industry support measures include:</p> <ul style="list-style-type: none"> • The deferral of gaming tax assessments for clubs until 21 December 2021 and hotels until 21 January 2022. • A \$75 million support package for the performing arts sector (administered by Create NSW). • A \$26 million package for the accommodation sector.

3. VIC COVID-19 Economic Support Measures

Economic Support Measure	Summary of Government Assistance
<p>Business Costs Assistance Program Round Three ('BCAP3')</p> <p>These payments will generally be tax-free</p> <p>Further information and Frequently Asked Questions ('FAQs') on BCAP3 can be found on the Business Victoria website</p>	<p>On 6 August 2021, it was announced that eligible businesses will be automatically paid a 'Business Costs Assistance Program' Round Three ('BCAP3') grant of \$2,800.</p> <p>This is in addition to the Business Costs Assistance Program Round Two ('BCAP2') which looked to pay grants of up to \$7,000 (plus two additional "Top-Up Payments" in July 2021, totalling another \$4,800) to eligible small and medium businesses in sectors most affected by the May-June 2021 COVID-19 Victorian restrictions.</p> <p>Businesses that missed out on the BCAP2 may instead be eligible under a "BCAP2 July Extension" to receive a grant of up to \$4,800.</p> <ul style="list-style-type: none"> • A business eligible for the BCAP2 or BCAP2 July Extension should automatically receive the BCAP3 by mid-August 2021.
<p>A New Business Continuity Fund</p> <p>It is assumed that the Federal Government will declare these grants to be tax-free</p>	<p>On 28 July 2021, it was announced that a new \$156 million 'Business Continuity Fund' will be established to deliver \$5000 grants to up to around 30,000 businesses impacted by capacity limits placed on businesses by necessary public health restrictions.</p>

<p>Further information and FAQs can be found on the Business Victoria website</p>	<p>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 \$2000 CBD grant.</p> <p>Businesses eligible for either the BCAP2 or BCAP2 July Extension will be contacted from mid-August 2021 and this payment will be processed automatically.</p>
<p>Small Business COVID Hardship Fund</p> <p>It is assumed that the Federal Government will declare these grants to be tax-free</p> <p>More information will be provided on the Business Victoria website soon</p>	<p>On 28 July 2021, it was announced that a new fund would be set up to pay grants of up to \$5,000* to small businesses that:</p> <ul style="list-style-type: none"> • are not eligible for support under existing programs; • have experienced at least a 70% reduction in turnover; and • have a payroll of up to \$10 million. <p>*On 6 August 2021, it was announced that additional funding would be added to the Small Business COVID</p>
<p>Licensed Hospitality Venue Fund</p> <p>These payments will generally be tax-free</p> <p>More information is available at Business Victoria here in relation to the existing fund, with updates expected soon.</p>	<p>On 28 July 2021, it was announced that automatic payments of up to \$20,000 will be made to Victorian hospitality venues that received funding from the 'Licensed Hospitality Venue Fund' through the May/June lockdowns.</p> <p>An additional \$2,000 grant will also be made available to the business if it is located within the CBD.</p> <p>On 6 August 2021, it was announced that new automatic payments of \$5,000 to \$20,000 will be made to hospitality venues that received funding support from the Licenced Hospitality Venue Fund through the May/June and July Lockdowns.</p>
<p>Alpine Business Support Fund</p> <p>These payments will generally be tax-free</p> <p>More information is at Business Victoria here</p>	<p>On 28 July 2021, it was announced alpine businesses can receive between \$5,000 (off-mountain) and \$20,000 (employing businesses, on mountain) in recognition of restricted inter and intra-state travel during the peak winter season.</p> <p>The fund also includes \$5 million support to alpine resort operators and management boards.</p> <p>On 6 August 2021, it was announced that Alpine businesses will receive between \$5,000 (off-mountain) and \$20,000 (employing businesses, on mountain) under a \$10.6 million extension of the Alpine Business Support Program.</p>
<p>Commercial tenancy relief for Victorian businesses</p> <p>More information can be found at the Victorian Small Business Commission.</p>	<p>On 28 July, it was announced the Victorian Government has also reintroduced the Commercial Tenancy Relief scheme to ease pressure by providing rent relief for eligible tenants.</p> <p>Separate support is being given to landlords who provide rent relief (via the \$80 million Landlord Hardship fund). Broadly this makes it a requirement for commercial landlords to provide rent relief that matches their tenant's</p>

<p>Tenants and landlords can contact the Victorian Small Business Commission on 13 87 22 or visit www.vsbv.vic.gov.au</p>	<p>fall in turnover (where the tenant is otherwise eligible for the support).</p> <p>This will generally be available for businesses with an annual turnover under \$50 million that has experienced a fall in turnover of at least 30% due to the coronavirus.</p>
<p>Victorian events support package</p> <p>More information on the closed program is at Business Victoria here with updated information on the extended / new rounds expected soon.</p>	<p>On 21 July 2021, it was announced that new rounds / extensions of the Impacted Public Events Support Program and Live Performance Support programs be provided.</p> <p>This package is designed to support event organisers, hosts and suppliers as they manage the ongoing impacts of the COVID-19 pandemic through grants of up to \$2,000 to \$25,000.</p> <p>This support extends the previous grants available in five support areas, which had closed in July 2021. Business Victoria indicates further rounds under the announced support measures will open soon.</p>
<p>Microbusiness concierge</p> <p>New sole trader or micro business concierge service</p> <p>Contact the Victorian microbusiness concierge on 13 22 15 or see more information at Business Victoria</p>	<p>Sole traders or microbusinesses seeking information or advice about COVID-19 business support in Victoria, can now call a dedicated concierge service to understand what support is available to them.</p> <p>This concierge service is relevant for individuals who work for themselves, or have 1 to 2 employees and an annual turnover of less than \$75,000, and are not eligible for Victorian Government COVID-19 business support grants.</p>

4. SA COVID-19 Economic Support Measures

Economic Support Measure	Summary of Government Assistance
<p>COVID-19 Business Support Grant – 20 July 2021</p> <p>The Federal Government may declare these otherwise assessable grants to be tax-free</p> <p>Questions regarding the Business Support Grant can be sent to BusinessSupportGrant@sa.gov.au</p> <p>Applications close 30 September</p>	<p>Business support grants of up to:</p> <ul style="list-style-type: none"> • \$3,000 for eligible employing businesses; and • \$1,000 for eligible non-employing businesses; <p>are available for SA-located businesses which have (amongst other eligibility criteria):</p> <ul style="list-style-type: none"> • had their turnover declined by at least 30% due to the COVID-19 health restrictions (imposed from the week commencing 20 July 2021); • an annual turnover of \$75,000 or more in 2020 or 2021 (and be registered for GST); and • a 2020 Australia-wide payroll of less than \$10 million.
<p>COVID-19 Additional Business Support Grant – 28 July 2021</p> <p>The Federal Government may declare these otherwise assessable grants to be tax-free</p>	<p>Additional business support grants (mirroring the original 20 July 2021 grants) of up to:</p> <ul style="list-style-type: none"> • \$3,000 for eligible employing businesses; • \$1,000 for eligible non-employing businesses; and • a further \$1,000 'CBD' grant for eligible businesses with a commercial premise in the Adelaide CBD.

<p>The SA Department of Treasury and Finance have advised that detailed guidelines and terms and conditions for the COVID-19 Additional Business Support Grant will be released soon.</p> <p>Applications for the COVID-19 Additional Business Support Grant are expected to be open on 13 August 2021 and will close at 11:59pm on 17 October 2021</p>	<p>These additional grants were announced on 9 August 2021 for businesses that have (amongst other eligibility criteria):</p> <ul style="list-style-type: none"> • at least a 30% decline in turnover due to the COVID-19 health restrictions (imposed from the week commencing 28 July 2021); • operate in an eligible industry sector; and • have an Australia-wide payroll of less than \$10 million in the 2020 financial year. <p>Importantly, when the July Business Support Grants are combined (i.e., the grants referable to both 20 July 2021 and 28 July 2021), an eligible CBD employing business would receive \$7,000 in cash grants. That is the \$3,000 original grant + \$3,000 additional grant + \$1,000 CBD grant) to support their ongoing COVID-19 recovery.</p>
<p>Major Events Support Grant</p> <p>The Federal Government may declare this otherwise assessable grants to be tax-free</p> <p>Applications will open soon and will close at 11.59pm on 17 October 2021.</p>	<p>A Major Events Support Grant of <i>up to</i> \$25,000 is available for the operators of major one-off events impacted by the SA July lockdown and subsequent trading restrictions and is available for employing businesses which have (amongst other eligibility criteria):</p> <ul style="list-style-type: none"> • a 2020 Australia-wide payroll of less than \$10 million; and • incurred a non-recoverable financial loss as a result of the cancellation or postponement. <p>Any of the COVID-19 Business Support Grants received (will be deducted from the Major Events Support Grant.</p>

5. QLD COVID-19 Economic Support Measures

Economic Support Measure	Summary of Government Assistance
<p>2021 COVID-19 Business Support Grants</p> <p>The Federal Government may declare these otherwise assessable grants to be tax-free</p> <p>More information is available at Business Queensland</p> <p>Applications open mid-August 21</p>	<p>Eligible small to medium businesses with:</p> <ul style="list-style-type: none"> • turnover of more than \$75,000 per annum; and • an annual Queensland payroll of up to \$10 million; and • at least a 30% reduction in turnover as a result of the lockdown that commenced on 31 July 2021; <p>may be entitled to a \$5,000 business support grant to assist with business expenses.</p> <p>Note: On 10 August 2021, the QLD Government announced that eligibility would be extended to include large tourism and hospitality businesses outside of South East Queensland (i.e., in response to the recent Cairns and Yarrabah lockdown).</p> <p>Larger businesses in the hospitality and tourism sector operating in the 11 local government areas that are in lockdown will also be eligible for grants, subject to meeting the relevant criteria.</p>

<p>Queensland Tourism and Hospitality Business package</p> <p>The Federal Government may declare any otherwise assessable cash grants included in this package to be tax-free</p> <p>More information is available at Business Queensland</p>	<p>The QLD Government announced on 10 August 2021 a \$47.75 million Tourism and Hospitality Sector COVID-19 Lockdown Support Package for business. This delivers a range of measures including:</p> <ul style="list-style-type: none"> • An extension of the eligibility for the \$5,000 COVID-19 Business Grants (see above) to include large tourism and hospitality businesses outside of South East Queensland (in response to the recent Cairns and Yarrabah lockdown). • A six-month deferral of payroll tax payments for eligible tourism and hospitality businesses impacted by the current lockdowns. • Waiving, refunding or deferring a range of fees for eligible tourism and hospitality businesses (e.g., 12-month fee waivers for certain park and recreation area tourism businesses.) • A 12-month deferral of state lease fees for eligible tourism operators and waivers or refunds of inbound tour operator fees. • A second round of the COVID-19 Marine Tourism Rebate to offset berthing fees for marine tourism vessels. • Extensive liquor licensing waivers and refunds. • A \$20 million Queensland COVID-19 Cleaning Rebate to aid eligible businesses and not-for-profit entities affected by possible exposure to a COVID-19 case.
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6. WA COVID-19 Economic Support Measures

Economic Support Measure	Summary of Government Assistance
<p>Small Business Lockdown Assistance Grant: Round 2</p> <p>The Federal Government may declare these otherwise assessable grants to be tax-free</p> <p>Applications close at 11.59pm on 31 August 2021</p>	<p>Eligible businesses may be entitled to a \$3,000 grant where they have (among other eligibility criteria):</p> <ul style="list-style-type: none"> • an annual turnover of at least \$75,000 and are registered for GST; • an Australia-wide payroll of less than \$4 million in the 2020 financial year; • suffered a defined financial loss or a 30% turnover reduction as a direct result of the lockdown period and be primarily operating in an industry significantly impacted by the lockdown.

6. NT COVID-19 Economic Support Measures

Economic Support Measure	Summary of Government Assistance
<p>The NT Government has a number of COVID-19 economic support measures.</p> <p>The Federal Government may declare any otherwise assessable grants included in these packages to be tax-free</p> <p>At this stage applications to these support measures have generally closed.</p>	<p>The most recent support measures included:</p> <ul style="list-style-type: none"> • Territory Business Lockdown Payment - \$1,000 grants for lock down and extended closure payment. • Business Hardship Package providing payroll tax, council rate, rent and utilities concessions. • Small Business Survival Payment - Business grants of between \$2,000 to \$20,000. • Not-for-profit Tourism Attraction Payment - Business grants of between \$2,000 to \$20,000. • Trade Support Scheme - COVID-19 Quick response grants for grants of up to \$5,000.