

## Article Information

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## Guide to COVID-19 Government initiatives to support business

**This guide provides a brief overview of the initiatives introduced by the Federal Government, and State and Territory Governments to provide relief to businesses during the COVID-19 pandemic.**

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### FEDERAL GOVERNMENT INITIATIVES

<b>JobKeeper Package</b>	The JobKeeper payment will be paid by the Australian Government to eligible employers to subsidise eligible employees' wages. For more information, click <a href="#">here</a> .
<b>Commercial Rent Relief</b>	National Cabinet has proposed a mandatory <a href="#">Code of Conduct</a> for commercial leases for small and medium sized enterprises, which will be given effect through legislation enacted by each State and Territory. For more information, click <a href="#">here</a> .
<b>SME guarantee scheme</b>	The Australian Government will partially guarantee certain new unsecured loans for small and medium sized enterprises. For more information, click <a href="#">here</a> .
<b>Instant asset write-off threshold</b>	The Australian Government has increased the instant asset write-off for eligible businesses. For more information, click <a href="#">here</a> .
<b>Backing business incentive</b>	Eligible businesses will be entitled to accelerate their depreciation deductions. For more information, click <a href="#">here</a> .
<b>Payments to eligible businesses</b>	The Australian Government is providing payments up to \$100,000 to eligible small and medium sized businesses and not-for-profits. For more information, click <a href="#">here</a> .
<b>Waiving rents - SME and not for profit tenants</b>	The Australian Government is waiving rent for its small and medium enterprise and not for profit tenants of Australian Government owned and leased properties. For more information, click <a href="#">here</a> .

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### STATE AND TERRITORY GOVERNMENT INITIATIVES

#### NSW

<b>Payroll tax deferral / waiver</b>	Payroll tax deferral or waiver available for eligible businesses. For more information, click <a href="#">here</a> .
<b>Liquor licence fee deferral / waiver</b>	Liquor licence fees waived. For more information, click <a href="#">here</a> .

<b>Land tax deferral / waiver</b>	Land tax relief available for eligible landlords. For more information, click <a href="#">here</a> .
<b>Grants</b>	Eligible small businesses can apply for grant of ≤ \$10,000. For more information, click <a href="#">here</a> .
<b>Government loans</b>	N/A
<b>Commercial rent relief - government owned properties</b>	Rental payment deferrals available for eligible tenants. For more information, click <a href="#">here</a> .
	Gaming tax deferral available for eligible businesses. For more information, click <a href="#">here</a> .
<b>Other</b>	Parking space levy deferral available. For more information, click <a href="#">here</a> .
	Certain licence, registration and permit fees waived. For more information, click <a href="#">here</a> and <a href="#">here</a> .
<b>VIC</b>	
<b>Payroll tax deferral / waiver</b>	Payroll tax deferral or waiver available for eligible businesses. For more information, click <a href="#">here</a> .
<b>Liquor licence fee deferral / waiver</b>	Renewable liquor licence fees waived. For more information, click <a href="#">here</a> .
<b>Land tax deferral / waiver</b>	Land tax deferral available for eligible landowners. For more information, click <a href="#">here</a> .
<b>Grants</b>	Eligible small businesses can apply for \$10,000 grant. For more information, click <a href="#">here</a> .
<b>Government loans</b>	N/A
<b>Commercial rent relief - government owned properties</b>	For more information, click <a href="#">here</a> .
<b>Electricity grant / credit / freeze</b>	N/A
<b>Other</b>	N/A
<b>QLD</b>	
<b>Payroll tax deferral / waiver</b>	Payroll tax refund, or holiday or deferral available for eligible businesses. For more information, click <a href="#">here</a> .
<b>Liquor licence fee deferral / waiver</b>	Liquor licence fees waived. For more information, click <a href="#">here</a> .
<b>Land tax deferral / waiver</b>	Land tax rebate, waiver and deferral available for eligible landowners. For more information, click <a href="#">here</a> .
<b>Grants</b>	Grants available for agriculture, food, forestry and fishing exporters and critical supply chain partners. For more information, click <a href="#">here</a> .
<b>Government loans</b>	Job Support Loans of up to \$250,000 available for eligible businesses and not-for-profits. For more information, click <a href="#">here</a> .
<b>Commercial rent relief - government owned properties</b>	For more information, click <a href="#">here</a> .
<b>Electricity grant / credit / freeze</b>	Rebate provided to eligible sole traders and SMEs. For more information, click <a href="#">here</a> .

Industry Support Package available. For more information, click [here](#).  
 Wage subsidy available to eligible businesses to employ apprentices and trainees. For more information, click [here](#).  
 Fee waivers, levy rebates and lease rent payment deferral available for tourism businesses. For more information, click [here](#).

## Other

### SA

**Payroll tax deferral / waiver** Payroll tax waiver or deferral available for eligible businesses. For more information, click [here](#).

**Liquor licence fee deferral / waiver** Liquor licence fees waived. For more information, click [here](#).

**Land tax deferral / waiver** Land tax deferral available. For more information, click [here](#).

**Land tax deferral / waiver** Land tax transition reform relief fund available to eligible taxpayers. For more information, click [here](#).

**Grants** Eligible small businesses and not-for-profits can apply for grants of \$10,000. For more information, click [here](#).

**Grants** Job Accelerator Grant criteria has been relaxed. For more information, click [here](#).

**Government loans** N/A

**Commercial rent relief - government owned properties** N/A

**Electricity grant / credit / freeze** N/A

**Other** Business and Jobs Support Fund also available. For more information, click [here](#).

### TAS

**Payroll tax deferral / waiver** Payroll tax waivers and rebates available for eligible businesses. For more information, click [here](#).

**Liquor licence fee deferral / waiver** Liquor licence fee reimbursement discount available. For more information, click [here](#).

**Land tax deferral / waiver** Land tax waiver available. For more information, click [here](#).

**Grants** Business Continuing Grant of ≤ \$750 available for eligible businesses. For more information, click [here](#).

**Grants** Primary Healthcare Grant is available for eligible GPs and pharmacists. For more information, click [here](#).

**Grants** Grant available for eligible regional chamber of commerce / association. For more information, click [here](#).

**Grants** Small Business Hardship Grant of \$15,000 available to eligible businesses. For more information, click [here](#).

**Grants** Emergency support grant of \$2,500 available to eligible small businesses. For more information, click [here](#).

**Government loans** Loan of up to \$250,000 available to eligible small businesses. For more information, click [here](#).

**Commercial rent relief - government owned properties** N/A

**Electricity grant / credit / freeze** Quarterly electricity bill waived for eligible small businesses. Electricity price freeze. For more information, click [here](#).

<b>Other</b>	Business vehicle registration relief available to eligible businesses. For more information, click <a href="#">here</a> .
<b>WA</b>	
<b>Payroll tax deferral / waiver</b>	Payroll tax waiver available for eligible businesses. For more information, click <a href="#">here</a> .
<b>Liquor licence fee deferral / waiver</b>	Liquor licence renewal fees and penalty fees waived. For more information, click <a href="#">here</a> .
<b>Land tax deferral / waiver</b>	For more information, click <a href="#">here</a> .
<b>Grants</b>	Payroll tax cash grant of \$17,500 available for eligible small businesses. For more information, click <a href="#">here</a> .
<b>Government loans</b>	N/A
<b>Commercial rent relief - government owned properties</b>	Rental payment waived for small businesses and not-for-profits. For more information, click <a href="#">here</a> .
<b>Electricity grant / credit / freeze</b>	\$2,500 credit applied to electricity bills for eligible small businesses. For more information, click <a href="#">here</a> . Eligible businesses can apply for interest free payment arrangements and late payment penalty waivers for a range of taxes and duties. For more information, click <a href="#">here</a> .
<b>Other</b>	Relief available for taxi industry and on-demand transport industry. For more information, click <a href="#">here</a> .
<b>ACT</b>	
<b>Payroll tax deferral / waiver</b>	Payroll tax deferral or waiver available for eligible businesses. For more information, click <a href="#">here</a> .
<b>Liquor licence fee deferral / waiver</b>	Liquor licence fee waivers for eligible venues available. For more information, click <a href="#">here</a> .
<b>Land tax deferral / waiver</b>	Land tax credit available for residential properties only. For more information, click <a href="#">here</a> .
<b>Grants</b>	N/A
<b>Government loans</b>	N/A
<b>Commercial rent relief - government owned properties</b>	Rent charges to be reviewed. For more information, click <a href="#">here</a> .
<b>Electricity grant / credit / freeze</b>	Rebates provided to eligible small businesses. For more information, click <a href="#">here</a> . Certain business registration and licence fees waived. For more information, click <a href="#">here</a> .
<b>Other</b>	Support for community clubs and Casino Canberra available. For more information, click <a href="#">here</a> . Commercial rates fixed charge rebate available for eligible commercial property owners. For more information, click <a href="#">here</a> .
<b>NT</b>	
<b>Payroll tax deferral / waiver</b>	Payroll tax exemption (for hiring resident employees) extended. For more information, click <a href="#">here</a> .
<b>Liquor licence fee deferral / waiver</b>	N/A
<b>Land tax deferral / waiver</b>	N/A

**Grants**

Eligible businesses and sole traders will be entitled to access the Home Improvement Scheme, Business Improvement Grant and Small Business Survival Fund. For more information, click [here](#).

**Government loans**

N/A

**Commercial rent relief -  
government owned  
properties**

N/A

**Electricity grant / credit /  
freeze**

Electricity price freeze for small and medium businesses. For more information, click [here](#).

Support provided to tourism businesses. For more information, click [here](#).

**Other**

Business Structural Adjustment package available. For more information, click [here](#).

**SOCIAL DISTANCING RULES**

To view the COVID-19 related health directions and orders issued in each State and Territory, click on the below links:

- [New South Wales](#)
- [Victoria](#)
- [Queensland](#)
- [South Australia](#)
- [Western Australia](#)
- [Tasmania](#)
- [Australian Capital Territory](#)
- [Northern Territory](#)

Piper Alderman is assisting clients on the spectrum of legal issues arising from the pandemic. Please see our [COVID-19 Resource Hub](#) for more information.