



Tax Insights

Federal and State support measures in response to COVID-19 lockdowns

Snapshot (this Tax Insights updated as at 29 September 2021)

From 13 July 2021, the Federal and certain State governments began to announce joint support measures for businesses and employees impacted by COVID-19 lockdowns imposed across the country.

The Federal support arrangement comprises **income support for individuals** in certain geographical areas via the existing **Commonwealth COVID-19 Disaster Payment of:**

- \$375 for employees who have lost between 8 and 20 hours of work per week, or
- \$600 for the loss of 20 hours or more per week.

Increased payments of \$450 and \$750 respectively apply from the week 2 August 2021 onwards.

In addition, various State support measures for businesses have been introduced, including the JobSaver Payment in New South Wales (NSW) and business grants in other states.

This Tax Insights covers the Federal Government's support for individuals and businesses affected by lockdowns and various state relief. Please see our Tax Insights 15/2021 for the JobSaver Payment scheme for businesses in New South Wales. This Tax insights has been updated as at **29 September 2021**.

Federal Government arrangements

Federal Government arrangement for individuals

Increased COVID-19 Disaster Payment

The COVID-19 Disaster Payment is an existing support payment for workers adversely affected by a public health order that lasts for longer than seven days.

Under the new combined support package with state governments, the COVID-19 Disaster Payment has been further expanded and increased. In general, the increased Disaster Payment begins from the fourth week of a relevant lockdown, and will apply to individuals in a **Commonwealth declared hotspot**, in any state or territory. A state government may choose to fund the COVID-19 Disaster Payment scheme so that it will also apply to individuals right across their states, but who are outside of a Commonwealth declared hotspot.

On 13 July 2021, the COVID-19 Disaster Payment was increased from:

- \$500 to \$600 each week if a person has lost 20 hours or more of work a week; and
- \$325 to \$375 each week if a person has lost between 8 and 20 hours of work a week.

Individuals may be eligible if **all of the following** apply:

- The individual can't attend work and lost income on or after day 8 of a COVID-19 restriction of movement event;
- The individual doesn't have access to appropriate paid leave entitlements through their employer;
- The individual is not getting an income support payment, ABSTUDY Living Allowance, Dad and Partner Pay or Parental Leave Pay; and
- The individual is not getting a state or territory pandemic payment, Pandemic Leave Disaster Payment or state small business payment for the same period.

It is noted that the condition which required workers to have liquid assets under \$10,000 has been removed.

This payment is taxable in the hands of the recipients and will remain in place as long as declared hotspot status remains and lockdown or movement restrictions are in place.

Further increase to COVID-19 Disaster payment and other income support top-up payment

Beginning from the week 2 August 2021 onwards, the COVID-19 Disaster Payment is further increased from:

- \$600 to \$750 each week if a person has lost 20 hours or more of work a week; and
- \$375 to \$450 each week if a person has lost between 8 and 20 hours of work a week.

There will be no liquid assets test applied and an individual also does not have to exhaust any personal annual leave to be eligible. It has also been announced that this increased payment rate will apply from day one of any potential lockdown in the future.

In addition to the COVID-19 Disaster Payment, individuals who currently receive another form of income support payment will receive a weekly top-up payment of \$200, in addition to their existing payment, if they can demonstrate they have lost more than 8 hours of work and meet the other eligibility requirements for the COVID-19 Disaster Payment. Claiming this top-up payment must be done through Services Australia and myGov and will be a separate stand-alone payment. It will be paid weekly for as long as the lockdown and Commonwealth Hotspot status remains in place. Further details are available on the Services Australia website.

29 September 2021

The COVID-19 Disaster Payment is currently available to individuals in **New South Wales, Victoria, Queensland, South Australia, the Australian Capital Territory and the Northern Territory.**

Further information about how to apply can be found on the **Federal Government Services Australia website:** <https://www.servicesaustralia.gov.au/individuals/services/centrelink/covid-19-disaster-payment>.

Transitioning of the COVID-19 Disaster Payment

On 29 September 2021, the Government [announced](#) that the COVID-19 Disaster Payment will begin to transition in line with full vaccination rates, as follows:

- Once a state or territory reaches 70% full vaccination, the automatic renewal of the COVID-19 Disaster Payment will end, and individuals will have to reapply each week that a Commonwealth Hotspot remains in place to confirm their eligibility.
- Where a Commonwealth Hotspot remains in place and a state or territory reaches 80% full vaccination, the COVID-19 Disaster Payment will step down over a period of two weeks before ending:
 - In the first week after a state or territory has reached 80% vaccination, there will be a flat payment of \$450 for those who have lost more than 8 hours of work, while those on income support will receive \$100;
 - In the second week, the payment will be brought into line with JobSeeker at \$320 for the week for those who have lost more than 8 hours of work, while the payment will end for those on income support.
- For those who haven't already returned to the workforce following the end of the COVID-19 Disaster Payment as the economy opens up, the social security system will support eligible individuals back into work.
- The Government will leave in place the Pandemic Leave Disaster Payment until 30 June 2022.

Federal Government arrangements for business

On 10 August 2021, **Treasury Laws Amendment (COVID-19 Economic Response No. 2) Bill 2021** received Royal Assent.

Amongst other matters, this Bill allows the Treasurer to make rules for establishing **a new Federal payment scheme for businesses** adversely affected by a significant lockdown imposed by a state, in the period between 1 July 2021 and 31 December 2022. This will facilitate the Federal Government's establishment and administration of a scheme similar to the NSW JobSaver, for other states and territories, if circumstances require.

In addition, this Bill amends the income tax law to make payments received by certain eligible entities under certain COVID-19 business support payments administered by the Commonwealth non-assessable non-exempt (NANE) income. Broadly, an entity is eligible for NANE tax treatment if:

- The payment was made under a program administered by the Commonwealth (or a Commonwealth authority) that has been declared eligible by the Minister;
- The payment was received by the entity in the 2021-22 financial year; and
- The entity carries on a business and has an aggregated turnover of less than \$50 million.

In respect of State and Territory payments and grants to businesses affected by COVID-19, section 59-97 of Income Tax Assessment Act 1997 provides that certain payments will be NANE if, *inter alia*, the Treasurer has made a relevant declaration by way of legislative instrument.

On 23 August, the Federal Government [announced](#) a support package for the childcare sector. Under this package, the Government will provide 25% of a childcare centre’s pre-lockdown revenue and 40% of an after-school care centre’s revenue, where the centre is subjected to state directions for children not to attend. This will apply to services seven days after the hotspot is declared, where states have directed families to keep their kids at home. Where kids are still allowed to attend, the supports will kick in four weeks after the hotspot declaration.

State Government arrangements for business

The following state and territory tax and business support measures have been announced in July, August and September 2021 to assist businesses adversely affected by COVID-19 lockdowns and trading restrictions.

New South Wales

What’s available	Who’s eligible
<p>Payroll tax waiver: 50% for 2021/22 payroll tax liability.</p> <p>More details and More details</p>	<p>Businesses eligible for a 2021 COVID-19 Business Grant or JobSaver and with grouped Australian wages of \$1.2 million to \$10 million, with at least 30% decline in turnover.</p>
<p>Payroll tax payment deferral until 14 January 2022 for the July to December 2021 return periods.</p> <p>Extended due date for the 2020/21 annual reconciliation: 14 January 2022.</p> <p>Ability to apply for support payment arrangements post lodgment of the 2020/21 annual reconciliation.</p> <p>More details</p>	<p>All businesses.</p>
<p>2021 land tax COVID-19 (1 July 2021 to 31 December 2021) relief: Up to 100% reduction in a landowner’s land tax for 2021.</p> <p>More details</p>	<p>Landowners who have given rent relief to a qualifying commercial or residential tenant occupying the land.</p>
<p>Landlord Hardship Fund grants: up to \$3,000 per month.</p> <p>More details</p>	<p>Eligible small commercial/retail landlords who provide rental waivers of at least the value of the grant and any land tax relief they are eligible for.</p>
<p>Capped grants of up to \$3,000 (per residential property) for residential landlords.</p> <p>More details</p>	<p>Residential landlords who reduce rent for qualifying tenants.</p>
<p>Deferral of gaming tax assessments spanning mid-2021 (For hotels: returns originally due in July and October now due in January 2022. For clubs: returns due in September now due in December 2021).</p> <p>More details</p>	<p>Clubs and hotels.</p>

What's available	Who's eligible
<p>2021 COVID-19 business grant: one-off grants of \$7,500, \$10,500 or \$15,000 depending on size of decline in turnover.</p> <p>More details</p>	<p>Businesses and not-for-profit organisations with aggregated annual turnover of \$75,000 to \$50 million (year ended 30 June 2020), and total annual Australian wages of \$10 million or less on 1 July 2020, with at least 30% decline in turnover during first three weeks of lockdown.</p>
<p>2021 COVID-19 micro-business grant: \$1,500 per fortnight of restrictions.</p> <p>More details</p>	<p>Businesses with turnover between \$30,000 and \$75,000, that experience a decline in turnover of 30%.</p>

Victoria

What's available	Who's eligible
<p>Land tax relief of up to 25% for eligible landlords.</p> <p>More details</p>	<p>Landlords who provide rent relief to eligible tenants.</p>
<p>Commercial Tenancy Relief Scheme:</p> <p>and</p> <p>Landlord Hardship Fund: payments for small landlords experiencing acute hardship:</p> <ul style="list-style-type: none"> Grant of up to \$6,000 per eligible tenancy for eligible small landlords; and Grant may be increased, up to \$ 10,000, per eligible tenancy in cases where landlord is experiencing acute hardship because of rent waiver agreed with tenant. <p>More details and More details</p>	<p>Commercial tenants with annual turnover below \$50 million, that have had a decline in turnover of at least 30% due to COVID-19.</p> <p>Eligible landlords with total taxable landholdings of less than \$3 million, with a current lease agreement that provides rent relief to the tenant(s) under the Commercial Tenancy Relief Scheme for any period between 28 July 2021 and 15 January 2022.</p>
<p>Automatic top up payments for entities who received grants under the Business Costs Assistance Program Round Two (BCAP2):</p> <ul style="list-style-type: none"> 16 July Top up: \$2,000, and 21 July Top up: \$2,800. <p>More details</p>	<p>Eligible SMEs in industry sectors most affected by the May-June 2021 COVID-19 restrictions.</p>
<p>Payroll tax deferrals – payment due in 2024:</p> <ul style="list-style-type: none"> Extension of due date for existing payroll tax deferrals granted in 2020; and Deferrals for payroll tax payable in 2021-22. <p>More details</p>	<p>Victorian universities.</p>

What's available	Who's eligible
<p>[Now Closed] Business Costs Assistance Program Round Two July Extension (BCAP2e): Grants of \$4,800.</p> <p>More details</p>	<p>Qualifying SMEs that have not previously applied for, or have since become eligible to apply for, BCAP2 grants, and affected by the July 2021 COVID-19 restrictions.</p>
<p>Business Costs Assistance Program Round Three: automatic top up payments of \$2,800; and</p> <p>19/22 August top up - Further automatic payments for the two-week lockdown extension until 2 September 2021: \$5,600.</p> <p>Round Four: 4 September top up – Further automatic payments for the four-week lockdown extension until 30 September 2021, under a new tiered payments system to provide higher payments to businesses with more workers:</p> <ul style="list-style-type: none"> • \$2,800 per week (annual payroll below \$650,000); • \$5,600 per week (payroll from \$650,000 and less than \$3 million); and • \$8,400 per week (payroll from \$3 million to \$10 million). <p>More details; More details and More details</p>	<p>Recipients of BCAP2 or BCAP2e grants.</p>
<p>Business Continuity Fund: automatic payment of:</p> <ul style="list-style-type: none"> • \$5,000; and • For businesses in Melbourne's CBD, an extra \$2,000 payment. <p>More details</p>	<p>Eligible businesses (i.e. recipients of BCAP2 or BCAP2e grants) in any of 24 sectors affected by additional capacity limits when reopening in late July 2021 under COVID-19 restrictions.</p>
<p>Automatic top up payments for entities who received grants under the Licensed Hospitality Venue Fund 2021 (LVHF 2021):</p> <ul style="list-style-type: none"> • 16 July Top up: \$3,000, and • 21 July Top up: \$4,200. <p>More details</p>	<p>Businesses operating eligible licensed hospitality venues that were affected by the May-June 2021 COVID-19 restrictions.</p>
<p>[Now closed] Licensed Hospitality Venue Fund 2021 July Extension: Grants of \$7,200 for each eligible premises.</p> <p>More details</p>	<p>Businesses operating eligible licensed hospitality venues that were affected by the COVID-19 restrictions announced on 15 July 2021 but did not apply for a LVHF 2021 grant in June 2021.</p>
<p>Licensed Hospitality Venue Fund 2021 - Top-up payments and CBD Payment (amount based on patron capacity):</p> <ul style="list-style-type: none"> • 28 July: automatic payment of between \$5,000 and \$20,000; 	<p>Hospitality venues that received funding support from the LVHF for the May/June and July 2021 lockdowns.</p>

What's available	Who's eligible
<ul style="list-style-type: none"> 28 July: automatic \$2,000 payment for CBD premises; 6 August: automatic payment of between \$5,000 and \$20,000; 12 August: Automatic top-up payment of between \$5000 and \$20,000, for businesses in metropolitan Melbourne; 19 August: An automatic top-up payment of between \$10,000 and \$40,000, for businesses in metropolitan Melbourne; 22 August: An automatic top-up payment of between \$10,000 and \$40,000, for businesses in regional Victoria; and 4 September: An automatic top-up payment of between \$5,000 and \$20,000. <p>More details and More details</p>	
<p>Alpine Resorts Winter Support Program:</p> <ul style="list-style-type: none"> Stream 1: Up to \$58,000* per premises for employing businesses Stream 2: Up to \$18,000* <p>*Inclusive of any grants under the BCAP2 (including the Tourism Supplement) and the LHVf 2021 (including the Tourism Supplement).</p> <p>22 August – automatic grants for the two-week Regional Victoria lockdown due to end 2 September: \$5,000, \$10,000 and \$20,000 per week depending on business type and location.</p> <p>4 September: Automatic top-up payment of \$10,000 for off-mountain businesses, \$20,000 for on-mountain business with no employees, and \$40,000 for on-mountain businesses with employees.</p> <p>More details and More details</p>	<p>Stream 1: Eligible on-mountain and Dinner Plains businesses.</p> <p>Stream 2: Eligible off-mountain businesses.</p>
<p>[Now closed] Small Business COVID Hardship Fund: grants of \$14,000.</p> <p>4 September: Automatic top up payment of \$6,000.</p> <p>More details and More details</p>	<p>Qualifying SMEs (annual Victorian payroll up to \$10 million), that are not eligible for support under existing programs, with at least 70% reduction in turnover for a two-week period since 27 May 2021.</p>
<p>Sporting Club Grants Program: \$2,000 grants.</p> <p>More details</p>	<p>Eligible community sport/active recreation organisations that had events cancelled or postponed during lockdowns in July/August 2021, with irrecoverable costs over \$2,000.</p>
<p>[Now closed] Live Performance Support Program (Presenters) Round Two: Grants of either \$5,000 or \$7,000 for one event, (depending on level of</p>	<p>Eligible live performance event presenters affected by the cancellation or postponement of events due to lockdowns and public health (e.g. an event producer, promoter, venue owner or performer promoting their own show).</p>

What's available	Who's eligible
<p>loss/unrecoverable costs); and a further \$5,000 for a second event.</p> <p>More details</p>	
<p>[Now closed] Live Performance Support Program (Suppliers) Round Two grants: Either \$200 or \$500 per event (depending on level of loss/unrecoverable costs).</p> <p>More details</p>	<p>Eligible contracted suppliers affected by the cancellation or postponement of events due to lockdowns and public health restrictions (e.g. performers, crew, technicians, venue owners and engineers).</p>

Queensland

What's available	Who's eligible
<p>Payroll tax deferral, for six months, for the July 2021 liability (or the August 2021 liability if July liability has already been paid).</p> <p>More details</p>	<p>Businesses operating in the hospitality or tourism sector that report Queensland payroll tax monthly and are adversely affected by Queensland lockdowns.</p>
<p>2021 COVID-19 Business Support Grants:</p> <ul style="list-style-type: none"> • \$5,000 grant + \$5,000 top up: small businesses with payroll < \$1.3 million; • \$5,000 grant + \$10,000 top up: medium sized businesses with payroll between \$ 1.3 million and \$10 million; and • \$5,000 grant + \$25,000 top up: large tourism and hospitality businesses with payroll of > \$10 million. <p>More details</p>	<p>Qualifying employing businesses throughout Queensland affected by specified lockdowns in Queensland in July and August 2021, with reduction in turnover of 30% or more for a one-week period.</p>
<p>2021 COVID-19 Business Support Grants – non-employing sole traders: \$1,000.</p> <p>More details</p>	<p>Eligible sole traders with a decline in turnover of at least 30% due to specified Queensland lockdowns.</p>
<p>[Expanded] 2021 COVID-19 Business Support Grants – border zone businesses extension:</p> <ul style="list-style-type: none"> • \$1,000 grant: Non-employing sole traders • \$10,000 grant: small businesses with payroll < \$1.3 million; • \$15,000 grant: medium sized businesses with payroll between \$1.3 million and \$10 million; and • \$30,000 grant: large tourism and hospitality businesses, and not-for-profit organisations, with payroll of >\$10 million. <p>More details</p>	<p>Qualifying businesses and not-for-profit organisations impacted by the closure of the Queensland-New South Wales (QLD/NSW) border (i.e. located in the 'border business zone', have experienced a reduction in turnover of at least 30% for any 7-day period between 14 August 2021 until border restrictions from within hotspots adjacent to the border are lifted, meet all other COVID-19 Business Support Grant eligibility criteria, and have not already received a COVID-19 Business Support Grant for impacts of lockdowns).</p>

What's available	Who's eligible
<p>[Proposed from mid-October] COVID-19 Border Business Zone Hardship Grants – if the current QLD/NSW border closure extends until or after 14 October 2021 the following grants may become available:</p> <ul style="list-style-type: none"> • \$5,000 for employing businesses; and • \$1,000 for non-employing sole traders. <p>More details</p>	<p>Businesses that have a trading location in the 'border business zone' and have received a COVID-19 Business Support Grant. Registration of interest will be required, but not a new grant application.</p>
<p>Additional financial assistance for tourism operators/hospitality businesses:</p> <ul style="list-style-type: none"> • 12-month state land rent deferral for the 2021-22 financial year; • Fee waiver and refunds for commercial tourism daily passenger fees (national parks, conservations parks, recreation areas, state forests) during 2021-22; • 12-month fee waiver/refund of inbound tour operators (for fee renewals up until 30 June 2022); • Up to \$20,000 to offset berthing fees for marine tourism vessel operators at privately owned/operated marinas in eligible local government areas during the 2021-22 financial year; and • Waiver/refund of 2021-22 liquor licensing fees for tourism/hospitality businesses licensed as at 30 June 2021. <p>More details</p>	<p>Eligible tourism and hospitality businesses.</p>

South Australia

What's available	Who's eligible
<p>COVID-19 Business Support Grants July 2021: \$3,000 for employing businesses; \$1,000 for non-employing businesses.</p> <p>More details</p>	<p>Qualifying SMEs whose turnover has declined by 30% or more due to COVID-19 restrictions in the week starting 20 July 2021.</p>
<p>COVID-19 Additional Business Support Grants:</p> <ul style="list-style-type: none"> • \$3,000 for employing businesses; \$1,000 for non-employing businesses; and • A further \$1,000 for eligible employing/non-employing businesses with a commercial premise in Adelaide's CBD. <p>More details</p>	<p>Qualifying SMEs in eligible industry sectors whose turnover has declined by 30% or more due to COVID-19 restrictions introduced on 28 July 2021.</p>

What's available	Who's eligible
<p>COVID-19 Tourism and Hospitality Support Grant automatic top-up payments for businesses in eligible tourism and hospitality sectors that have already received the COVID-19 Additional Business Support grant:</p> <ul style="list-style-type: none"> • \$3,000 for employing businesses; and • \$1,000 for non-employing businesses. <p>More details</p>	<p>Businesses in eligible tourism and hospitality sectors.</p>
<p>COVID-19 Tourism and Hospitality Support Grant – Larger Turnover (in addition to the COVID-19 Tourism and Hospitality Support Grant automatic top-up payment above):</p> <ul style="list-style-type: none"> • \$7,000 for employing businesses with turnover > \$2 million (i.e. total value of the two extra grant amounts announced on 13 September is \$10,000); and • \$17,000 for employing businesses with turnover > \$5 million (i.e. total value of the two extra grant amounts announced on 13 September is \$20,000). <p>More details</p>	
<p>COVID-19 Small Business Hardship Grant:</p> <ul style="list-style-type: none"> • \$6,000 for employing businesses; and • \$2,000 for non-employing businesses. <p>More details</p>	<p>SMEs (Australia-wide grouped payroll of less than \$10 million in 2019-20) that have been significantly impacted by restrictions (i.e. at least 50% decline in turnover) but were ineligible for previous small business support grants provided since the 20 July 2021 lockdown.</p>
<p>Major Events Support Grants:</p> <ul style="list-style-type: none"> • Up to \$25,000; and • Up to \$100,000 for events with more than 10,000 attendees forecast to attend. <p>More details</p>	<p>Eligible organisers/operators of one-off events that were cancelled/postponed and suffered significant, unrecoverable financial loss due to the COVID-19 lock down in July/further restrictions to 10 August 2021</p>

Tasmania

What's available	Who's eligible
<p>[New] Payroll tax relief– further details pending.</p> <p>More details</p>	<p>Qualifying tourism and hospitality industry businesses that have had a 30% or more reduction in turnover in the September 2021 quarter.</p>
<p>Business Hardship - Border Closure Critical Support Grant: Payments of \$1,000, \$2,000, \$5,000, or</p>	<p>Qualifying SMEs affected directly by reduced interstate visitation, including in tourism, hospitality, arts and events,</p>

What's available	Who's eligible
<p>\$10,000, depending on level of turnover, and non-employing or employing status.</p> <p>[Extended] September/October Additional Grant payment: Automatic payment of a further \$3,000, \$6,000, \$15,000, \$25,000 or \$50,000.</p> <p>November Additional Payment Grant payment: Payment of a further \$3,000, \$6,000, \$15,000, \$25,000 or \$50,000 - for applicants who reconfirm their hardship status.</p> <p>More details</p>	<p>seafood, etc. sectors – with at least 30% decline in turnover.</p>
<p>Event Ready grants of up to \$5,000 to support the COVID-19 safety planning aspects of events scheduled to occur on or before 30 June 2022.</p> <p>More details</p>	<p>Organisers/developers of eligible events.</p>
<p>Regional Hospitality Revival Fund: one-off rebate payments of up to \$1,500 to help eligible regional businesses for costs associated with live performances, event staging, minor works and marketing to increase visitation to regional areas.</p> <p>More details</p>	<p>Regional hospitality businesses (GST-registered) holding a food licence and/or liquor licence.</p>

Australian Capital Territory

What's available	Who's eligible
<p>COVID-19 Business Support Grants: Up to \$10,000 (employing businesses) and \$4,000 (non-employing businesses) - increased amounts as announced on 17 August 2021.</p> <p>31 August increase - due to lockdown extension until 17 September 2021:</p> <ul style="list-style-type: none"> Employing businesses: \$10,000 increase (i.e. total of up to \$20,000); and Non-employing businesses: \$3,500 increase (i.e. total of up to \$7,500). <p>[Extension] 15 September increase – due to further lockdown extension until 14 October 2021 – for businesses in industries still significantly impacted by the health restrictions:</p> <ul style="list-style-type: none"> Employing businesses: \$10,000 increase (i.e. total up to \$30,000); and Non-employing businesses: \$3,750 increase (i.e. total up to \$11,250). 	<p>Eligible businesses with decline in turnover of 30% or more in the 7-day period starting 13 August 2021, due to restricted trading conditions.</p>

What's available	Who's eligible
<p>Plus an additional one-off top-up payment for larger employing businesses:</p> <ul style="list-style-type: none"> • \$10,000 for businesses with a turnover between \$2 million and \$5 million; • \$20,000 for businesses with a turnover between \$5 million and \$10 million; and • \$30,000 for businesses with a turnover greater than \$10 million. <p>More details and More details</p>	
<p>[New] COVID-19 Tourism, Accommodation Provider, Arts and Events and Hospitality Grant – Payments of:</p> <ul style="list-style-type: none"> • \$1,000 for non-employing businesses; • \$3,000 for employing businesses with turnover less than \$2 million; • \$10,000 for employing businesses with turnover between \$2 million and \$5 million; and • \$20,000 for employing businesses with turnover greater than \$5 million. <p>More details</p>	<p>Businesses in the tourism, accommodation provider, arts and events and hospitality industries that satisfy the eligibility criteria for the COVID-19 Business Support Grant.</p>
<p>COVID-19 Small Business Hardship Scheme: Credits for the cost of payroll tax, rates and certain business licenses of up to \$10,000.</p> <p>More details</p>	<p>Eligible SMEs with annual turnover between \$30,000 and \$10 million, with a revenue loss of 30% or more.</p>
<p>Accommodation and Tourism Venue Operator support program: Rebates for fixed water and sewerage charges for the first two quarters of FY 2021-22 – up to \$75,000.</p> <p>More details</p>	<p>Eligible accommodation providers and private tourism venue operators that have had a reduction in revenue in July 2021 of at least 30% compared to April 2021.</p>
<p>Small Tourism Operator COVID Recovery Payment: Reimbursement of eligible expenses incurred in June and July 2021 - up to \$15,000 (plus GST).</p> <p>More details</p>	<p>Eligible small tourism operators, and operators likely to receive less than \$15,000 under the Accommodation and Tourism Venue Operator support program, that have had a reduction in revenue in July 2021 of at least 30% compared to April 2021 (or other appropriate comparison in the case of seasonal tourism operators). Eligible expenses for reimbursement include ACT Government rates, fees and charges, insurance premiums, utilities, mortgage repayments, income reduction, etc.</p>

Northern Territory

What's available	Who's eligible
<p>Visitation Reliant Small Business Support Program payments: \$3,000 (employing businesses); \$1,000 (sole traders).</p> <p>More details</p>	<p>Eligible tourism and hospitality businesses (annual turnover \$75,000 to < \$10 million) that are reliant on international and interstate visitation and have had a decline in turnover of at least 30%.</p>
<p>Tourism Survival Fund payments: payments of between \$5,000 and \$30,000 depending on annual turnover which must be less than \$10 million.</p> <p>More details</p>	<p>Eligible touring companies, professional conference organisers, exhibition build companies and eligible attractions, with annual turnover \$75,000 to < \$10 million and a decline in turnover of at least 30%.</p>
<p>[Now closed] Territory Business Lockdown Payment Program – Round 2 payment: \$1,000; plus</p> <p>Extended Closure payment: \$2,000.</p> <p>More details</p>	<p>Eligible businesses, not-for-profits or incorporated associations (annual turnover \$75,000 to < \$10 million) with venues which must remain closed until restrictions lift (for the extended closure payment) and have had a decline in turnover of at least 50%.</p>

Western Australia

What's available	Who's eligible
<p>[Now closed] Small Business Lockdown Assistance Grant: Round Two: \$3,000 payment.</p> <p>More details</p>	<p>Eligible small businesses in industry sectors most impacted by the June/July lockdown and its transitional period (29 June - 6 July 2021), that have suffered a financial loss or had a decline in turnover of at least 30%.</p>
<p>WA Tourism and Travel Agent Support Fund 2021: Grants of \$2,000, \$5,000 or \$10,000 (based on whether employing or not, and annual turnover).</p> <p>More details</p>	<p>Eligible SME businesses, including tourism operators, accommodation providers and travel agents, that had a reduction in turnover of at least 30% in the period 10 July to 20 August 2021, compared to the period 15 May - 25 June 2021.</p>

Deloitte is committed to helping businesses manage and mitigate their risks, and recover from the COVID-19 pandemic.

Visit our external site, [Connecting for a Resilient World](#), for articles and thought leadership pieces from around the world to help businesses thrive post-COVID-19 and beyond.

Contacts

David Watkins

Tax Insights & Policy
Partner
Tel: +61 2 9322 7251
dwatkins@deloitte.com.au

Spyros Kotsopoulos

Deloitte Private Tax & Advisory
Partner
Tel: +61 2 9322 3593
skotsopoulos@deloitte.com

Michael Gastevich

Deloitte Private Tax & Advisory
Partner
Tel: +61 3 9671 8273
mgastevich@deloitte.com.au

Richard Wheeler

Deloitte Private Tax & Advisory
Partner
Tel: +61 7 3308 7251
rwheeler@deloitte.com.au

Evan Last

Tax & Legal
Partner
Tel: +61 7 3308 7161
elast@deloitte.com.au

Jonathan Schneider

Tax & Legal
Partner
Tel: +61 8 9365 7315
joschneider@deloitte.com.au

Megan Field

Tax & Legal
Partner
Tel: +61 8 8407 7109
mfield@deloitte.com.au

Kamlee Coorey

Tax & Legal
Partner
Tel: +61 2 9840 7030
kcoorey@deloitte.com.au

Garry Bourke

Tax & Legal
Partner
Tel: +61 3 9671 7143
gbourke@deloitte.com.au

Mark van Tienen

Tax & Legal
Partner
Tel: +61 3 6237 7045
mvantienen@deloitte.com.au

Rhys Cormick

Tax & Legal
Director
Tel: +61 2 6263 7157
rcormick@deloitte.com.au

Tim Maddock

Tax & Legal
Partner
Tel: +61 8 8980 3025
tmaddock@deloitte.com.au

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