

Tasmania

- Loans that are interest free for three years to small businesses (turnover less than \$5 million) in the hospitality, tourism, seafood production and exports sector.
- Payroll tax liability waivers for hospitality, tourism and seafood industry businesses for the last four months of 2019-20FY
- Payroll tax liability for other affected businesses with payrolls up to \$5 million will be able to apply to have payroll tax waived for April to June 2020
- Payment terms by government agencies will be reduced from 30 days to 14 days to assist small business cash flow.
- A \$5,000 grant for businesses that hire an apprentice or trainee in the tourism, hospitality, building and construction and manufacturing industries.
- Payroll tax rebate for one year, to businesses that employ a young person aged 24 and under, between April and Dec 2020.
- One-off payments of \$250 to eligible individuals or up to \$1,000 to families for those who are required to self-isolate.

Western Australia

- Payroll tax measures to support small businesses:
 - Payroll between \$1 million and \$4 million that pay payroll tax receive a one-off grant of \$17,500.
 - \$1 million payroll tax threshold brought forward by six months to July 2020.
 - Impacted businesses that pay \$7.5 million or less in grouped Australian taxable wages can defer payroll tax payments until 21 July 2020.

Victoria

- Business Support fund of \$10,000 per business
 - Minimum turnover \$75,000
 - Payroll of less than \$650,000
 - Must hold an ABN at 16 March 2020
 - Employ people
 - Have been closed or highly impacted by COVID-19
 - **Apply Here** - <https://www.business.gov.au/Grants-and-Programs/Business-Support-Fund-VIC>
- Payroll tax refund for the 2019/20FY for small and medium sized business
 - with payroll less than \$3 million.
 - Same business can defer payroll tax for first 3 months of 2020/21FY.
 - **Apply Here** - <https://www.sro.vic.gov.au/payroll-tax/covid-19-payroll-tax-relief-claim-reimbursement>
- Commercial tenants in government buildings can apply for rent relief
- 2020 land tax will be deferred for land owners with at least one non-residential property and total land holdings below \$1 million.
- Liquor license fee for renewable liquor license for 2020 will be refunded and those yet to pay will have the fee waived.
- Free sessional kindergarten for Victorian kids
 - 15 hours free per week per child in term 2 2020

COVID-19 States' and Territories' Economic stimulus packages

Northern Territory

- \$10,000 Business Improvement grant available to all businesses, followed by an additional \$10,000 grant if they contribute \$10,000 of their own.
- Freeze on government fees & charges – including power and water tariffs.
- Extension of the payroll tax exemption for hiring Territory employees to 30 June 2021.

New South Wales

- Businesses with payrolls of up to \$10 million:
 - Waiver of payroll tax for 3 months.
 - An additional 3 month deferral of payroll tax.
- Businesses with payrolls of over \$10 million:
 - Waiver of payroll tax for 6 mths.
- Commercial tenants in government buildings can apply for rent relief.

Queensland

- Small business support initiatives, such as:
 - Low interest loan facility of up to \$250,000 for carry on finance with initial 12 month interest free period.
 - \$500 rebate off energy bills for businesses that consume less than 100,000 kilowatt hours.
 - Rent relief for businesses that rent state government premises.
- Payroll tax relief, Aust taxable wages ≤\$6.5 million:
 - Refund of payroll tax for 2 months.
 - Payroll tax holiday for 3 months.
 - Deferral of payroll tax for 2020 calendar year until 14 Jan 2021 (Can apply).
- Payroll tax relief, Aust taxable wages >\$6.5 million:
 - Refund of payroll tax for 2 months.
 - Deferral of payroll tax for the 2020 calendar year until 14 January 2021

South Australia

- Up to \$5,000 for every new apprentice or trainee hired on a paid training contract.
- Payroll tax relief measures: grouped wages ≤\$4million:
 - Waiver for 6 months (April to September)
- Payroll tax relief measures: grouped wages >\$4million:
 - Deferral for 6 months – on demonstration of significant impacts of cash flow.

ACT

- Licensed Venues - 12 month waiver of food business registration and on-license liquor licensing fees from 1 April 2020 and outdoor dining fees waived for 2020/21FY.
- All ACT businesses with grouped Australia wide wages up to \$million can defer 2020/21 payroll tax, interest free until 1 July 2022.
- Commercial property owners with an Average Unimproved Value below \$2 million on their property are eligible for a rebate on their commercial rates fixed charge.