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ACT

1. Payroll tax

The ACT Government has announced a plan for payroll tax relief for small and medium businesses, including:

- A 6-month waiver on payroll tax for the hospitality, creative arts and entertainment industries from April 2020 to September 2020. The ACT Government has released a payroll tax waiver form. Eligible businesses can complete the form at: www.revenue.act.gov.au/payroll-tax/waiver
- Access to interest-free deferrals of payroll tax commencing 1 July 2020 for all businesses up to a payroll threshold of \$10m in Australian taxable wages. The current threshold for the exemption from payroll tax will remain at \$2m. In order to facilitate the program, a business liaison team will assist local business with these measures.

2. Measures to support businesses

The ACT Government has announced an economic survival package, including:

- To further assist businesses, the Territory will expedite the payment of bills to further provide cashflow support for small and medium businesses.
- There will also be a rebate on the fixed charge for 2019/20 on commercial rates for properties with an AUV below \$2m, targeting businesses who own their own premises.
- The government will also waive fees for food business registration, certain liquor licensing fees and outdoor dining fees. Also, there will be a \$750 rebate for small business owners to help with power bills.

New South Wales

1. Payroll tax

The NSW Government has announced NSW COVID-19 stage one package:

- The waiver of payroll tax for businesses with payrolls of up to \$10m, for the remainder of the 2019/20 year. Such businesses will have their annual tax liability reduced by 25% when they lodge their annual reconciliation, which is due on 28 July. An employer who is part of a group is not eligible for the discount unless the Chief Commissioner has been provided with certain information regarding other employers in the group and the amount of taxable wages and interstate wages paid or payable by those employers. Under stage two, see below, these businesses will now get an additional three-month deferral as well.
- The payroll tax threshold will be raised to \$1m in 2020/21, thereby bringing forward another round of payroll tax cuts for eligible businesses.

NSW COVID-19 stage two package (27 March 2020) includes:

- Deferral of payroll tax for business with payrolls over \$10 million for six months (up to \$4 billion deferred).

- Businesses with payrolls of \$10 million or less received a three-month waiver on payroll tax in the first package. These businesses will now get an additional three-month deferral as well.

2. Land Tax and Gaming Tax

On 7 April 2020 further measures have been introduced to provide relief:

- Land tax: Revenue NSW has allowed the extension of the deadline for payments, or application for leniency for late payments. Affected entities can apply via the Revenue NSW website.
- Gaming tax: gaming machine tax, parking space levy, and Lotteries and Keno payments will all be deferred to September 2020.

On 13 April 2020 the NSW Government announced 25% land tax relief for commercial, residential landlords with the following key features:

- NSW commercial and residential landlords will now receive up to \$440 million in land tax relief that must be passed on to tenants who have been impacted by COVID-19.
- The \$440 million land tax relief package is expected to be evenly divided between the commercial and retail sector, with landlords to be offered the concession if they pass the savings on to tenants through a rent reduction.
- Landlords will be able to apply for a concession of up to 25 per cent of their land tax liability on relevant properties for the calendar year, but it must be passed on to tenants suffering from the economic impacts of COVID-19.
- Land tax deferral for any outstanding amounts for a three-month period will also be offered to landlords who claim the land tax concession.

For commercial landlords, any land tax relief must be passed on to business tenants with a turnover of less than \$50 million that experience a 30 per cent or more reduction in revenue as a result of the COVID-19 pandemic. This will include any business with annual turnover of less than \$50 million that is eligible for the Commonwealth's JobKeeper program.

Residential landlords will be eligible for a land tax waiver or rebate of up to 25 per cent if they pass the savings on to tenants in financial distress. For residential tenants struggling to make rental payments that have suffered a loss of income equal to or greater than 25 per cent due to COVID-19 will need to enter into negotiations with their landlord or managing agent.

3. Measures to support businesses

- As part of its support package, additional measures include waiving of fees and charges for small businesses, employment of additional cleaners of public infrastructure, and bringing forward maintenance of public assets and capital works.

NSW COVID-19 stage two package includes:

Keeping people in jobs and helping businesses stay afloat

- the creation of a \$1 billion Working for NSW fund to sustain business, create new jobs and retrain employees. The fund is already being put in to action with 1000 new staff for Service NSW announced this week to be funded by the program. The Working for NSW fund will comprise \$750 million in new funding and \$250 million announced last week for additional cleaning services

- deferral of gaming tax for clubs, pubs and hotels, and lotteries tax for six months, conditional on these funds being used to retain staff. This improves liquidity and helps these businesses stay afloat
- deferral of the parking space levy for six months
- deferral of rents for six months for commercial tenants with less than 20 employees in all Government-owned properties.

Helping our most vulnerable

- \$34 million boost in funding to prevent homelessness
- \$30 million to boost the Energy Accounts Payments Assistance scheme
- \$10 million to support charities and \$6 million additional funding for Lifeline's operations in NSW.

\$10,000 grants to certain small businesses highly impacted by Covid-19

Eligible businesses with fewer than 20 employees can apply for a grant of up to \$10,000.

To be eligible businesses will need to:

- Have between 1-19 employees and a turnover of more than \$75,000;
- Have a payroll below the NSW Government 2019-20 payroll tax threshold of \$900,000;
- Have an Australian Business Number as at 1 March 2020, be based in NSW and
- Employ staff as at 1 March 2020;
- Be highly impacted by the Public Health (COVID-19 Restrictions on Gathering and Movement) Order 2020 issued on 30 March 2020;
- Use the funding for unavoidable business costs such as utilities, overheads, legal costs and financial advice;
- Provide appropriate documentation upon application.

Applications are available through Service NSW and remain open until 1 June 2020.

4. Relief regarding commercial leases

NSW has passed regulations to give effect to the Mandatory Code of Conduct-Commercial Leasing Principles During Covid-19. Mills Oakley has prepared a summary which may be found at:

<https://www.millsOakley.com.au/thinking/covid-19-the-nsw-regulation-for-the-rent-relief-measures-has-been-released/>

Northern Territory

The Northern Territory (NT) Government is delivering a \$65 million Jobs Rescue and Recovery plan, and an additional \$50 million fund to support small business. This is to help stimulate the economy and keep Territorians in jobs, including:

- A 'Business Improvement Scheme' aimed at helping businesses get customers back into premises by undertaking improvements to a Territory business - all eligible businesses will receive \$10,000 - if the recipient also wants to put in their own \$10,000, they will then get an additional \$10,000 from the Government;
- An 'Immediate Works Grants Package' for incorporated not-for-profit and community organisations to undertake repairs, renovations and upgrades to their premises/facilities - applicants can apply for grants of up to \$50,000, which will then be matched dollar-for-dollar if the organisation also puts in their own \$50,000. Up to \$100,000 on a dollar-for-dollar matching basis for amounts above \$50,000;
- A 'Home Improvement Scheme' with \$6000 grants for Territory homeowners and landlords who also contribute \$2000 (and a \$4000 grant with a \$1000 contribution);
- A Small Business Survival Fund, which aims to:
 - Help local businesses survive through the partial or full shut-down period. For example, support in meeting unavoidable fixed costs.
 - Help local businesses adjust and adapt to take advantage of the new consumer environment. For example, expanding online services, takeaway and delivery.
 - Prepare local businesses to take advantage of the rebounding economy when the coronavirus (COVID-19) crisis is over. For example, upgrading premises or upskilling staff, and
- The freezing of Government fees, charges and electricity prices until 1 July 2021, with electricity prices for SMEs frozen from 1 July 2020 until 1 July 2021.

The NT package also includes:

- Tourism support
- Payroll tax exemptions
- Infrastructure fast tracking
- Government procurement and grants fast tracking
- Supporting casual workers
- Direct support for business

On 14 April 2020 the Northern Territory Government has announced further measures to help protect businesses and save jobs during the coronavirus crisis. The Government is reducing payroll tax, reducing utility bills, providing incentives for commercial landlords to reduce rents, and working with councils to reduce rates.

For Northern Territory businesses that demonstrate substantial hardship due to the coronavirus crisis, the Government will:

1. Payroll tax

Abolish payroll tax for six months for small- and medium-sized businesses, and defer it for six months for large businesses.

The payroll tax waiver will apply to Northern Territory employers with a total payroll bill below \$7.5m where turnover has been reduced by at least 30% because of the coronavirus crisis.

The payroll tax deferral will apply to Northern Territory employers with a total payroll bill above \$7.5m where turnover has been reduced by at least 50% because of the coronavirus crisis.

This support will be effective for six months from 1 April 2020, and businesses can apply from 1 May 2020.

2. Utility bills

Reduce power, water and sewerage bills by 50% for businesses for six months (for regulated utility tariffs).

3. Landlords and tenants

The Government will also help Northern Territory businesses who need relief on the cost of their lease, by offering extra support to commercial landlords so they in turn do the right thing by their tenants.

The Government has written to Northern Territory local governments requesting they provide relief for six months through a three-month rates waiver, followed by a three-month rates deferral.

In terms of support for households and individuals, the Government is working on legislative amendments to:

- create longer periods of mandatory negotiation between tenants and landlords, and
- fairer terms for new leases when there are demonstrated hardship because of the coronavirus.

Queensland

COVID-19 economic relief package – \$4 billion to support Queenslanders’ health, jobs and businesses

\$2.5 billion for workers and industry

Up to \$500 million to assist workers who lose their job or income with retraining, job-matching and other help to transition into jobs in the industries that are vital to get Queensland through this crisis – such as health care, agriculture, food production, transport, cleaning and mining

Industry Support Package

The Industry Support Package will assist large businesses through this period to ensure they will be able to scale up and service the community when economic activity improves.

Other support for business

- Relief for businesses renting government premises.

- \$500 rebate on electricity bills for all Queensland small and medium sized businesses that consume less than 100,000 kilowatt hours. This will be automatically applied to electricity bills.
- Liquor licensing fees waived for business impacted by enforced safety industry shutdowns.

\$300 million for households

\$200 rebate for all 2.1 million Queensland households (including the \$50 Asset Ownership Dividend already announced) to offset the cost of water and electricity bills. Automatically applied through household electricity bills.

\$1.2 billion for health

This funding boost will increase the capacity of Queensland's health system to confront COVID-19. This includes the expansion of: fever clinics, emergency department capacity, acute care services, regional aeromedical services for our remote communities.

Payroll Tax Relief

- Immediate payroll tax refunds of \$740 million for COVID-19 affected businesses
- A payroll tax holiday and deferral until the end of 2020 for eligible businesses
- All small and medium businesses (payroll up to \$6.5M) in Queensland will be eligible for:
 - A two-month refund of payroll tax, giving an average of nearly \$9,000 cash
 - A three-month payroll tax holiday, saving an average of \$13,360
 - Deferral of all payroll tax payments for the rest of 2020.
- Larger businesses (payroll over \$6.5M) affected by COVID-19 will also be eligible for the two-month payroll tax refund and have their deferral extended for all of 2020.
- All this means no Queensland business impacted by COVID-19 will have to make a payroll tax payment this year.

Support for landlords and tenants

The Queensland Government has committed over \$400 million to support landlords and tenants, both commercial and residential, impacted by the COVID-19 disaster.

Initiatives include up to \$400 million in land tax relief for eligible landlords, which must be passed onto tenants, and a crisis payment of \$500 per week for up to four weeks in rent relief for residential tenants who are homeless, or at imminent risk of becoming homeless and have exhausted other options.

\$400 million land tax relief

Eligible landowners can apply for up to three months waiver and three months deferral of land tax if either of the following circumstances apply:

<p>1. You are a landowner who leases all or part of a property to one or more tenants and all the following apply:</p> <ul style="list-style-type: none"> • the ability of one or more tenants to pay their normal rent is affected by the COVID-19 pandemic; • you will provide rent relief to the affected tenant(s) of an amount at least commensurate with the land tax relief; and • you will comply with the leasing principles even if the relevant lease is not regulated. <p>2. You are a landowner and all the following apply:</p> <ul style="list-style-type: none"> • all or part of your property is available for lease; • your ability to secure a tenant(s) has been affected by the COVID-19 pandemic; • you require relief to meet your financial obligations; and • you will comply with the leasing principles even if the relevant lease is not regulated. <p>Leasing principles</p> <ul style="list-style-type: none"> • To be eligible for land tax relief, a landowner must commit to comply with a code of leasing principles. • The leasing principles embody temporary legislative changes made to protect eligible tenants, including eviction moratoriums and rent freezes. Landlords, tenants and banks, which are also offering concessions to landlords, should continue to engage in constructive discussions around appropriate rental arrangements for those impacted by COVID-19.
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<p>South Australia</p> <p>On 11 March 2020, the South Australia Government announced a \$350 million stimulus package that will include current infrastructure projects being brought forward, as well as new projects around road maintenance, housing, tourism and health.</p> <p>The SA Government announced on 26 March 2020 payroll tax and land tax relief as part of its second economic stimulus package for businesses amid the COVID-19 crisis.</p> <p>1. Payroll tax relief</p> <ul style="list-style-type: none"> • Six-month waiver (from April to September 2020) for all businesses with an annual payroll (grouped) up to \$4m. • Employers with grouped annual wages above \$4m will be able to defer payroll tax payments for six months on demonstration of significant impacts on cash flow of COVID-19. <p>2. Land tax relief</p> <ul style="list-style-type: none"> • Individuals and businesses with outstanding quarterly bills for 2019/20 will be able to defer land tax payments for six months.

- For 2020/21, Land Tax Transition Fund relief will be increased from 50% to 100%, based on existing relief criteria guidelines, bringing investors savings of up to \$50,000.

On 14 April 2020 the SA Government introduced a Cost of Living Concession to help those on low or fixed incomes with their cost of living expenses, whether that be electricity, water, gas or medical bills. The 2020/21 Cost of Living Concession will receive a once-off boost of \$500, and be brought forward, for households who are receiving the JobSeeker payment. This measure is to assist people who are unemployed or lost their jobs as a result of COVID-19.

Eligible landlords (commercial or residential) in SA will be offered a 25% reduction on their 2019/20 land tax liability on affected properties with tenants impacted by the COVID-19 pandemic. They must be able to demonstrate that they have provided rent relief at least equal to the amount of the land tax reduction, since 30 March 2020, or that they will provide such relief up to 30 October 2020.

The relief is available when the tenant is either (i) a residential tenant facing financial hardship due to COVID-19, or (ii) a commercial tenant with annual turnover of up to \$50m, who has experienced a 30% drop in revenue and is eligible for the JobKeeper Payment. The land tax must be directly related to the land for which the rent has been reduced.

Landowners who are unable to secure a tenant because of COVID-19 can also access this relief, provided they can demonstrate their land was leased to 30 March 2020, but has since been vacant due to the impact of COVID-19. If a landlord has already paid their 2019/20 land tax liability and are eligible for relief, they will be issued an appropriate refund. Revenue SA will issue details of the application process, and applications will be open until 30 June 2020.

Tasmania

The TAS Government originally announced a \$420m support package to support the public sector, businesses and the workforce. Further support measures were subsequently announced.

1. Payroll tax

Originally it was announced that Payroll tax for the last four months of income year 2019/20 will be waived for businesses in the hospitality, tourism, seafood and exports sectors. Affected businesses in other sectors with an annual payroll not exceeding \$5m in Australian wages, can apply for a waiver of payroll tax for the three months of April, May and June 2020.

Subsequently the relief has been extended such that these businesses will not need to pay payroll tax for the entire 2019/20 year. This will include refunds and waivers to provide cash flow to businesses.

Payroll tax rebate schemes have been introduced for apprentices, trainees and youth employees. The SRO released a guideline on 24 April 2020 on the rebates available for employers that pay payroll tax and commence employment of:

- youth employees between 1 April 2020 and 31 December 2020, and
- apprentices and trainees in the building, construction, tourism, hospitality and manufacturing industries between 1 July 2019 and 30 June 2021.

Rebates are available for youth employees for one year from the date of commencement of employment and for apprentices and trainees for two years from the day the employee's training contract takes effect.

The TAS Government announced on 30 April that it will waive payroll tax on JobKeeper payments made by the employers of Tasmanians.

2. Employment support

- One-off grants of \$5,000 for businesses that hire an apprentice or trainee will likewise be introduced.

3. Measures to support businesses

- interest-free loans to targeted business for equipment purchase, business restructuring or asset maintenance
- reduction of terms of trade for government agencies from 30 days to 14 days
- provide a 50% discount in liquor licensing fees and waiver of application fees for the entire 2020 calendar year
- assistance to the Tasmanian Chamber of Commerce to provide advice to businesses
- waiver of tourism operator fees for the fourth quarter of 2019/20, and
- 12-month waiver of annual fees and levies for selected fisheries sand divers.

And subsequently:

- increasing the Small Business Interest-Free Loan Scheme from \$20m to \$50m for businesses with annual turnovers less than \$10m;
- extending the Local Government Loan Scheme from \$50m to \$150m; and
- implementing a new \$40m Small Business Grants Program, with \$20m set aside for an emergency grants program of \$2,500 cash payments.

4. Other measures

An extension of the First Home Owners Grant 2000 (FHOG) for a further 24 months. The FHOG is currently \$20,000 and is due to revert to \$10,000 on 1 July 2020. The amendments will extend the FHOG at \$20,000 for a further 24 months, until 30 June 2022.

Victoria

The Victorian Government has announced payroll and land tax relief measures as part of its \$1.7b economic survival and jobs package in response to the COVID-19/coronavirus pandemic.

1. Payroll tax

- Small and medium-sized businesses with payroll of less than \$3m will be provided full payroll tax refunds for the 2019/20 financial year, with payments being processed from the week commencing Monday, 23 March 2020; and
- small and medium-sized businesses with payroll of less than \$3m will be able to defer any payroll tax for the first three months of the 2020/21 financial year until 1 January 2021.

- On 5 May 2020 the Victorian Government has announced that businesses participating in the JobKeeper scheme in Victoria will be exempt from payroll tax and the WorkCover premium on payments to their employees if their staff are currently stood down, meaning businesses are not paying more to keep their staff on due to the scheme.

2. Land tax

- Eligible small businesses will be able to defer their 2020 land tax payments until after 1 January 2021, with payment to be made in full by 31 March 2021.
- Eligible small businesses are landowners that have at least one taxable non-residential property and total taxable landholdings below \$1m.

See also **heading 4** below about Support for tenants and landlords, which include land tax measures.

3. Other measures

- Commercial tenants in government buildings can apply for rent relief – a move private landlords are also being encouraged to undertake.
- The Government will pay all outstanding supplier invoices within five business days. The private sector is urged to do the same where possible.
- The Government will also support the hospitality sector by waiving liquor licensing fees for 2020 for affected venues and small businesses.
- The Government will also provide \$500 million to establish a Business Support Fund. The fund will support the hardest hit sectors, including hospitality, tourism, accommodation, arts and entertainment, and retail. The Government will work with the Victorian Chamber, Australian Hotels Association and Ai Group to administer the fund, which will help these businesses – which may not be eligible for payroll tax refunds due to their size – survive and keep people in work. Eligible businesses can apply for a one-off \$10,000 grant which can be used towards costs such as utilities, rent and salaries, and activities to support business continuity planning.
- The first tranche of the Government's \$500 million Business Support Fund grants commenced to flow from 30 March, with \$10,000 grants available for over 30,000 employers who don't pay payroll tax.
- On 1 May 2020 the second tranche of the Government's Business Support Grants was announced for businesses with a wages bill less than the payroll tax threshold of \$650,000 and are participating in the Commonwealth JobKeeper program, regardless of the sector they operate in. Eligibility for the fund will not be expanded to include sole traders who are covered by JobKeeper. Businesses that applied for business support fund payments but were initially considered not eligible on the basis of their sector classification will be contacted by the Department of Jobs, Precincts and Regions, and they do not have to submit a new application. Businesses that had not previously applied for a grant due to their sector classification are encouraged to make an application when it opens in the coming days: <https://www.business.vic.gov.au/support-for-your-business/grants-and-assistance/business-support-fund>
- The Government will establish a \$500 million Working for Victoria Fund in consultation with the Victorian Council of Social Services and Victorian Trades Hall Council. The fund will help workers who have lost their jobs find new opportunities, including work cleaning public infrastructure or delivering food – providing vital contributions to our state's response to the pandemic and affording those Victorians security when its needed most. The Government will also facilitate job matching to help Victorians find short-term or casual roles.

As part of this Fund, Minister for Agriculture and Regional Development has launched a \$50 million Agriculture Workforce Plan, which will provide practical support for critical food industries, helping the sector and regional communities.

Agriculture Victoria and Regional Development Victoria are working together to match displaced workers to vital industries such as horticulture, dairy, meat and food production and manufacturing, as well as transport and logistics services. This includes reskilling where appropriate.

Individuals, farmers and businesses who wish to register for the Agriculture Workforce Plan can do so at www.vic.gov.au/workingforvictoria

- The Victorian Government announced on 5 May that it will provide a further \$491m in tax relief to help save businesses and jobs, and freeze a host of fees, charges and levies to reduce the financial burden on households in another package to support Victorian businesses, workers and families through the coronavirus crisis. The government will freeze all fees and fines that were due to be increased in July at current levels – including car registration, traffic infringements, court-imposed penalties and permit fees. The Fire Services Property Levy paid by all Victorian households will also be frozen at this year's collection level. The government has already announced that it will defer the planned Landfill Levy increase due to the coronavirus pandemic.

4. Measures supporting tenants and landlords

Commercial tenancies

- To encourage landlords to do the right thing by their tenants, the Government will provide \$420 million in land tax relief. If a landlord provides tenants impacted by coronavirus with rent relief, they will be eligible for a 25 per cent discount on their land tax, while any remaining land tax can be deferred until March 2021. The SRO website sets out the eligibility criteria, how to prepare information and evidence, and how to apply via My Land Tax.
- Evictions will be banned for residential tenancies for six months, except in some circumstances. Evictions will also be banned for six months for the non-payment of rent for commercial tenancies involving small and medium-sized businesses. Rental increases will also be banned for commercial and residential properties for the same period.
- Consistent with the national agreement for a mandatory code of conduct for commercial tenancies, the Government will also urgently legislate so that eligible small and medium sized businesses can be granted rental waivers or deferrals.
- Businesses are eligible for these measures if they have an annual turnover under \$50 million per year and have experienced more than a 30 per cent reduction in turnover due to coronavirus.
- On 1 May 2020 Victoria passed regulations to give effect to Commercial Leasing Principles During Covid-19. Mills Oakley has prepared a summary which may be found at: <https://www.millsOakley.com.au/thinking/covid-19-rent-relief-legislation-victorias-response-is-here/>

Residential tenancies

The Government will also create an \$80 million rental assistance fund for renters facing hardship due of coronavirus. To be eligible, renters will need to have registered their revised agreement with Consumer Affairs Victoria or gone through mediation, have less than \$5,000 in savings and still be paying at least 30 per cent of their income in rent.

As agreed by National Cabinet, these new measures will come into effect from 29 March for a period of six months.

Western Australia

\$12.85 million local tourism package announced following the China travel ban.

16 March: The WA Government has released a business and household economic response package to provide relief from the impact of COVID-19.

1. Payroll tax

- Businesses paying payroll tax, with a payroll between \$1m and \$4m will receive a one-off grant of \$17,500.
- The increase of the payroll tax threshold to \$1m will be fast-tracked to 1 July 2020, 6 months before the originally planned date. This means smaller businesses will potentially be able to fall out of the payroll tax regime sooner than before.
- Originally announced: Small and medium-sized businesses, who pay \$7.5m or less in Australian taxable wages and have been affected by COVID-19, can apply for a deferral of their 2019/20 payroll tax payment until 21 July 2020.

Subsequently On 1 April 2020 this was *replaced* with a waiver of payroll tax for the four-month period between 1 March 2020 and 30 June 2020 for eligible businesses. To be eligible, the business has to qualify as a small or medium business, with Australia-wide annual wages of less than \$7.5m in the 2019/20 income year.

Eligible business with Australian taxable wages of less than \$5m as at 29 February 2020 need not apply for the waiver as it will be automatically applied. The OSR has clarified they simply need to lodge their March to June return and enter their taxable wages as normal and record them as “exempt (other) wages”. Other eligible business will need to apply to the OSR for the waiver.

On 14 April 2020 the WA State Government has announced that WA businesses will not need to pay payroll tax on Commonwealth JobKeeper payments.

Wages that are subsidised by the JobKeeper Payment will be exempt wages for payroll tax purposes. These payments will not be taken into account when determining if an employer or group meets the taxable threshold, is entitled to a tax-free deductible amount or needs to register for payroll tax.

2. Land tax

On 23 April 2020 it was announced that commercial landlords in WA who reduce rents of their small business tenants impacted by COVID-19 will have some land tax relief, via grants paid to the landlords equivalent to 25% of their land tax bill.

To be eligible for the grants, the commercial landlord must provide rent relief of a minimum of three months’ rent and freeze outgoings to small businesses that have suffered at least a 30% fall in turnover due to the pandemic. The grant will be paid for the 2019/20 land tax bill for the property in which the eligible tenant is given rent relief. Landlords can register and apply for the grants from 1 May 2020 via <http://www.smallbusiness.wa.gov.au>. To qualify for the grant, landlords must also agree to not seek to recover this rent relief from tenants at the end of the period.

3. Other measures

- \$607 million stimulus package to support WA households and small businesses in the wake of COVID-19

- \$402 million to freeze household fees and charges until at least July 1, 2021. Freeze will apply to entire 'household basket', including electricity, water, motor vehicle charges, emergency services levy and public transport fares
- Energy Assistance Payment (EAP) doubled to \$600 to support vulnerable Western Australians, including pensioners
- \$114 million in additional measures to support small businesses

And announced on 1 April 2020:

- The Government will also waive a wide range of license fees for these businesses in COVID-19 impacted industries for the next 12 months.
- There will also be a reduction in electricity bills for small business, mainly to provide relief for businesses that have been heavily impacted by the trading restrictions to contain COVID-19.
- The WA Office of State Revenue has introduced relief measures relating to penalty tax and payment arrangements to assist taxpayers who have been financially impacted by the COVID-19/coronavirus outbreak. From 23 March 2020:
 - the Commissioner will remit in full penalty tax for late payment of tax liabilities (including payroll tax, transfer duty, landholder duty and land tax) for taxpayers who can demonstrate that COVID-19 has directly or indirectly affected their financial circumstances, and
 - new payment arrangements (to pay by instalments or extend the time for paying tax) will be interest-free for those taxpayers who can demonstrate that they are unable to pay their tax as they have been affected by COVID-19.

And announced on 23 April 2020:

- A new package of measures announced by the WA Government to support tenants, landlords and the construction industry. Grants of up to \$2,000 will also be available for residential landlords to contribute to rental payments of tenants who have lost their jobs and are facing financial hardship.

Updated to 5 May 2020

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