



COVID-19 RELATED SUPPORT MEASURES FOR CLUBS, EMPLOYEES & PARTICIPANTS

(Version 4) as at April 9, 2020

This document provides a summary of the support that will be accessible to the community over the coming months via various government agencies. The information provided may not be exhaustive but is current as of the date of publication, listed above.

FOR CLUBS, ASSOCIATIONS - NATIONALLY

- **Wage subsidy for Clubs/Associations who employ staff – JobKeeper Payments**
 - Clubs impacted by the Coronavirus will be able to claim a fortnightly subsidy of \$1,500 per eligible employee from the Government to continue paying their employees.
 - Eligibility – Clubs/Associations:
 - if turnover/income will be reduced by more than 30% relative to a comparable period a year ago (of at least a month);
 - the business must have been in an employment relationship with eligible employees (see below) as at March 1, 2020 and confirm that each employee is currently employed. This includes employees that are stood down or have been re-hired.
 - Eligibility – Employees:
 - are currently employed by the Club (including those who are stood down or re-hired);
 - were employed by the Club on March 1, 2020;
 - are full time, part time or long term casuals (a casual employed on a regular basis for longer than 12 months as at March 1, 2020);
 - are at least 16 years of age;
 - are an Australian citizen, the holder of a permanent visa, a Protected Special Category Visa Holder, a non-protected Special Category Visa Holder who has been residing continually in Australia for 10 years or more, or a Special Category (Subclass 444) Visa Holder; and
 - are not in receipt of a JobKeeper payment from another employer.
 - Clubs should register their interest in applying for the JobKeeper payment immediately via completing a form found via this link:
<https://www.ato.gov.au/general/gen/JobKeeper-payment/>
 - The business will receive the first payment in the first week of May, with payments backdated until March 1.
 - If an employee ordinarily receives less than \$1,500 in income per fortnight before tax, participating employers will be required to ensure eligible employees will receive, at minimum, \$1,500 per fortnight before tax. The employer can choose to 'top up' this payment (above \$1,500) if it wishes, but must not pay the employee less than \$1,500 per fortnight.
 - If an employee ordinarily receives \$1,500 or more in income per fortnight before tax, they will continue to receive their regular income according to their prevailing workplace arrangements. The JobKeeper Payment will assist their

employer to continue operating by subsidising all or part of the income of their employee(s).

- Where an employee is already accessing support through Services Australia (such as the JobSeeker payment) because they have been stood down or had their hours reduced and the business is eligible for the JobKeeper Payment, the employee must advise Services Australia of their change in circumstances. There can be no double dipping on the JobKeeper/JobSeeker payments.
- More details can be found at: https://treasury.gov.au/sites/default/files/2020-04/Fact_sheet_supporting_businesses_0.pdf
- Employer specific factsheet: https://treasury.gov.au/sites/default/files/2020-04/Fact_sheet_Info_for_Employers_0.pdf
- Employee specific factsheet: https://treasury.gov.au/sites/default/files/2020-04/Fact_sheet_Info_for_Employees_0.pdf
- Please note that sole traders with ABNs (such as contract greenkeepers) will also be able to register for the JobKeeper payments, including for any staff they employ. Sole traders set up under trust or partnership schemes will not be able to register for the scheme.

- **Boosting cash flow for Clubs/Associations who employ staff**

- Eligibility:
 - businesses who employ staff and withhold tax on wages;
 - businesses with a turnover of less than \$50M – includes Not-For-Profits;
 - active employers prior to March 12.
- Businesses can receive two payments of a minimum of \$10,000 and maximum of \$50,000 from April 28.
- More details can be found at: https://treasury.gov.au/sites/default/files/2020-04/fact_sheet-boosting_cash_flow_for_employers.pdf
- Included in the above fact sheet are details about how apprentices (such as apprentice greenkeepers) can get a 50% wage subsidy for nine months, up to \$21,000 in total. Specific details on this subsidy can be found here: https://treasury.gov.au/sites/default/files/2020-04/fact_sheet-supporting_apprentices_and_trainees_0.pdf

- **Temporary relief for financially distressed businesses**

- There is a temporary increase in the threshold (from \$2,000 to \$20,000) at which creditors can issue a statutory demand on a business and the time companies have to respond to statutory demands they receive (from 21 days to six months).
- There is temporary relief for directors from any personal liability for businesses trading while insolvent – this will apply for six months.
- More details can be found at: https://treasury.gov.au/sites/default/files/2020-03/Fact_sheet-Providing_temporary_relief_for_financially_distressed_businesses.pdf

- **Loan guarantee scheme & relaxation of lending**
 - Eligibility:
 - businesses with a turnover of less than \$50M – includes Not-For-Profits.
 - The Government will provide a guarantee of 50% for new unsecured loans to be used for working capital.
 - Loans of up to \$250,000 for up to three years, with a pause on repayments for six months – to commence by early April.
 - More details can be found at: https://treasury.gov.au/sites/default/files/2020-03/Fact_sheet-Supporting_the_flow_of_credit_1.pdf
 - The Government is also providing an exemption from responsible lending obligations for lenders providing credit to existing small business customers. This exemption is for six months, and applies to any credit for business purposes, including new credit, credit limit increases and credit variations and restructures.
- **AGMs may be postponed – situations vary between state/territory jurisdictions and will depend on the incorporation of the business**

(1) *Where Clubs/Associations are registered as **Companies**, ASIC has determined that AGMs can be postponed for two months where AGMs due to be held by 31 May*

- It is expected that ASIC will also provide further updates for businesses with March, April, May or June year end dates in coming months.
- More details can be found at: <https://asic.gov.au/about-asic/news-centre/find-a-media-release/2020-releases/20-068mr-guidelines-for-meeting-upcoming-agm-and-financial-reporting-requirements>

(2) *Where Clubs/Associations are incorporated as **Associations**, the rules with respect to AGMs are determined by the relevant state/territory trading or consumer affairs department:*

- NSW – Department of Fair Trading – Associations can apply for an extension of time if it cannot hold its AGM within six months after the end of its financial year. This is done by lodging the following (Form A11):
https://www.fairtrading.nsw.gov.au/_data/assets/pdf_file/0011/483662/Form-A11-Application-for-extension-of-time-for-holding-AGM-or-lodging-annual-summary-of-financial-affairs.pdf
- VIC – Consumer Affairs Victoria – Associations can apply for an extension of time if it cannot hold its AGM within five months after the end of its financial year. This is done by lodging a form which can be found here:
<https://www.consumer.vic.gov.au/clubs-and-fundraising/incorporated-associations/fees-and-forms>
- QLD – Office of Fair Trading – Normal practice is that an individual association is required to lodge an application outlining the special circumstances as to why the extension of time should be granted. However in the current circumstances, the Chief Executive will allow associations a grace period of a further six months if required to hold its AGM without the need for an association to make a written application (i.e. AGMs can be held up to twelve months after the end of the financial year). In effect, this may result in the term

- of a management committee being longer than is provided for in the rules, but given the current circumstances it is hoped members will be accepting of this.
- SA – Consumer and Business Services - If Associations are unable to hold an AGM within the legislated timeframe, Consumer and Business Services will take no action where AGMs are postponed for up to 6 months. More details at: <https://www.cbs.sa.gov.au/news/information-associations>
 - WA – Department of Mines, Industry Regulation and Safety – Associations can apply for an extension of time if it cannot hold its AGM within six months after the end of its financial year, but only if the request is made before that period expires. An application for an extension of time to hold the AGM can be lodged using the following link:
<https://associations.commerce.wa.gov.au/associations/public/publicHomePage.jspx>
 - TAS – Consumer Building and Occupational Services - Associations can apply for an extension of time if it cannot hold its AGM within three months after the end of its financial year. This can be done by using the enquiry form linked:
<https://forms.justice.tas.gov.au/Produce/wizard/b1a0eb99-80ac-43cc-8907-1d8fe496fc17/?id=b1a0eb99-80ac-43cc-8907-1d8fe496fc17&portal=1&prepared=true&logGuid=1b88a587-6953-40b3-82f9-63857831109f>
 - ACT – Access Canberra – In response to the restrictions in place due to COVID-19, Access Canberra has applied a three-month extension to all associations who are due to hold an AGM. The extension applies until 30 June 2020. Should the restrictions continue beyond 30 June 2020 a further extension will be provided. Associations are not required to contact Access Canberra to arrange the extension, it has been automatically applied.
 - NT – Licensing NT – Associations can apply for an extension of time if it cannot hold its AGM within five months after the end of its financial year. This can be done by contacting Licensing NT:
<https://nt.gov.au/industry/licences/licensing-nt-contacts>

(3) Clubs/Associations may also choose to run their AGMs remotely via the use of technology if their Constitution allows – the following flowchart (provided by Not-For-Profit Law) offers some guidance as to whether this may be possible:

https://www.nfplaw.org.au/sites/default/files/media/Can_we_hold_our_AGM_remotely_flowchart.pdf

FOR EMPLOYEES, PARTICIPANTS – NATIONALLY

- **Payments to support households**

- The Government is providing up to two separate \$750 payments to social security, veteran, other income support recipients (including those who receive Family Tax Benefits) and eligible concession card holders. The first payment will be made from March 31, 2020 and the second payment will be made from July 13, 2020. Around half of those that benefit are pensioners.
- More details can be found at: https://treasury.gov.au/sites/default/files/2020-03/Fact_sheet-Payments_to_support_households_0.pdf

- **Income support for individuals – JobSeeker Payments**
 - For new and existing recipients of JobSeeker Payments (which replaced Newstart Allowance and a number of other payments from March 20, 2020), Parenting Payment, Youth Allowance for jobseekers, Youth Allowance for students, Austudy, Abstudy, Farm Household Allowance, and Special Benefit. The supplement will be paid for six months and almost doubles the maximum payment rate for a JobSeeker Payment recipient.
 - This \$550 per fortnight supplementary payment will commence on April 27, 2020 and continue for six months.
 - More details can be found at: https://treasury.gov.au/sites/default/files/2020-03/Fact_sheet-Income_Support_for_Individuals_0.pdf
- **Early access to superannuation**
 - Eligibility – if after January 1, 2020:
 - you were made redundant; or
 - your working hours were reduced by 20 per cent or more; or
 - if you are a sole trader — your business was suspended or there was a reduction in your turnover of 20 per cent or more.
 - Eligible individuals will be able to apply to access up to \$10,000 of their superannuation before July 1, 2020. They will also be able to access up to a further \$10,000 from July 2, 2020 for approximately three months
 - More details can be found at:
<https://www.ato.gov.au/Individuals/Super/Withdrawing-and-using-your-super/Early-access-to-your-super/#Compassionategrounds>
- **Temporarily reducing minimum superannuation drawdowns and social security deemings rates**
 - There are temporarily reductions on superannuation minimum drawdown requirements for account-based pensions and similar products by 50% for the 2019-20 and 2020-21 income years.
 - The Government is also reducing both the upper and lower social security deemings rates by a further 0.25 percentage points in addition to the 0.5 percentage point reduction to both rates announced on March 12, 2020.
 - More details can be found at: <https://treasury.gov.au/sites/default/files/2020-03/factsheet6providingsupportforretireestomanagemarketvolatility-25march2.pdf>
- **Bank home loan repayment pauses**
 - Commonwealth Bank and ANZ customers struggling with the virus's impact will be able to defer their home loan repayments for six months with interest capitalised.
 - NAB clients can also defer repayments for up to six months if you're an owner-occupier, investor or on a principal and interest or interest only repayment schedule.
 - Westpac customers will have the option to defer for three months, with a possible three month extension, for those whose job or income has been affected.

- **Child care relief package**

- Around one million families are set to receive free child care. Under the plan, the Government will pay 50 per cent of the sector's fee revenue up to the existing hourly rate cap based on a point in time before parents started withdrawing their children in large numbers, but only so long as services remain open and do not charge families for care. The funding will apply from April 6, 2020, based on the number of children who were in care during the fortnight leading into March 2, 2020, whether or not they are attending services. More details can be found at:
<https://ministers.dese.gov.au/morrison/early-childhood-education-and-care-relief-package>

FOR CLUBS, ASSOCIATIONS – NEW SOUTH WALES

- **Small business grants**

- Small businesses struggling to cope with the COVID-19 shutdown will receive grants of up to \$10,000 under a new assistance scheme
- Eligibility:
 - business has between 1-19 employees and a turnover of more than \$75,000 per annum;
 - a payroll below the NSW Government 2019-20 payroll tax threshold of \$900,000;
 - have an ABN 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 for a small business grant of up to \$10,000 will be available through Service NSW within a fortnight and remain open until 1 June 2020.

- **Payroll tax waived**

- Businesses with a payroll of less than \$10M will have their payroll tax waived for six months from April to September, 2020. Additionally, the threshold for payroll tax has been raised to \$1M in 2020-21.
- Bringing forward the next round of payroll tax cuts by raising the threshold limit to \$1M in 2020-21.
- A range of fees and charges will be waived for small businesses including bars, cafes, restaurants and tradies.

- **Gaming tax deferred**

- Deferral of gaming tax for clubs, pubs and hotels, and lotteries tax for six months, conditional on these funds being used to retain staff.

FOR EMPLOYEES, PARTICIPANTS – NSW SOUTH WALES

- **Utility costs**
 - \$30M to boost the Energy Accounts Payments Assistance scheme – no exact details as yet

FOR CLUBS, ASSOCIATIONS – VICTORIA

- **Small business grants through Business Support Fund**
 - Small businesses that have been highly impacted by shutdown restrictions can now apply for a one-off \$10,000 grant from the Victorian Government's Business Support Fund.
 - Grants can be used towards business costs such as rent, utilities and salaries, and activities to support business continuity planning, such as seeking financial and legal advice.
 - Eligibility:
 - businesses who employ staff;
 - have been subject to closure or is highly impacted by Non-Essential Activity Directions issued by the Deputy Chief Health Officer to-date;
 - have a turnover of more than \$75,000;
 - have payroll of less than \$650,000;
 - hold an Australian Business Number (ABN) and have held that ABN at 16 March 2020;
 - have been engaged in carrying out the operation of the business in Victoria on 16 March 2020.
 - Applications open on March 30, 2020 and close on June 1, 2020.
 - Applications can be lodged via this link:
<https://www.business.vic.gov.au/support-for-your-business/grants-and-assistance/business-support-fund>
- **Payroll tax waived**
 - Businesses with annual taxable wages up to \$3M will have their payroll tax for their payroll tax for the 2019-2020 financial year waived. Eligible businesses must continue to lodge returns but do not need to make further payments for this financial year. Businesses will also be eligible to defer any payroll tax liability for the first three months of the 2020-21 financial year until January 1, 2021.
- **Liquor licence fees waived**
 - Businesses that have paid for a renewable liquor licence for 2020 will be reimbursed their licence fee and those yet to pay will have the fee waived.
- **Land tax deferral**
 - Land-owners due to pay 2020 land tax that have at least one non-residential property and total taxable landholdings below \$1M have the option of deferring their 2020 land tax payment until after December 31, 2020.

FOR CLUBS, ASSOCIATIONS – QUEENSLAND

- **Payroll tax relief**
 - Immediate payroll tax refund package of \$950M for COVID-19 affected businesses.
 - Payroll tax returns for all businesses have been deferred until July 31, 2020.
 - A payroll tax holiday and deferral until the end of 2020 for eligible businesses.
 - All small and medium businesses (payroll up to \$6.5M) 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 (no payroll tax to be paid), saving an average of \$13,360;
 - in addition, businesses will be able to apply to defer all payroll tax payments for the rest of 2020.
 - Businesses can apply via this link: <https://www.business.qld.gov.au/running-business/employing/payroll-tax/lodging/coronavirus-tax-relief>
- **Power costs**
 - \$500 rebate on electricity bills for all Queensland small and medium sized businesses that consume less than 100,000kW hours. This will be automatically applied to electricity bills.
- **Liquor licensing**
 - Waived for business impacted by enforced safety industry shutdowns.
- **Loan Facility**
 - A loan facility of at least \$500M, interest free for the first 12 months, is being created to support Queensland businesses impacted by COVID-19 to retain employees and maintain operations. The concessional loan facility comprises low interest loans of up to \$250,000 with an initial 12-month interest free period for businesses to retain staff.
- **Impact form to complete**
 - Clubs/Associations should take the time to complete the form below to provide details on how the COVID-19 shutdowns have affected their business – the form can be found here:
<https://forms.office.com/FormsPro/Pages/ResponsePage.aspx?id=sAmvAfH7kUOR8Gqe1zGoJZZDKN9KhxpJsD3KeiTrijV1UMEsxUUhzRk82Rkg4QTE3RUFaTzREM1dPVS4u>

FOR EMPLOYEES, PARTICIPANTS – QUEENSLAND

- **Utility costs**
 - \$200 rebate for all 2.1M Queensland households (including the \$50 Asset Ownership Dividend already announced) to offset the cost of water and electricity bills – to be automatically applied through household electricity bills.

FOR CLUBS, ASSOCIATIONS – SOUTH AUSTRALIA

- **Small business grants**
 - Small businesses and not-for-profits that have suffered a significant loss of income or been forced to close as a result of necessary coronavirus-related restrictions, will be offered a one-off \$10,000 emergency cash grant.
 - The cash grants will be available to help cover a business' ongoing or outstanding operating costs, such as rent, power bills, supplier and raw materials costs and other fees.
 - Eligibility:
 - have a turnover of more than \$75,000 per annum
 - have payroll of less than \$1.5M, and not entitled to a payroll tax waiver under COVID19 support measures introduced by the State Government
 - have an ABN and were carrying on the operation of a business in SA on March 1, 2020 and have been subject to closure or highly impacted by COVID-19 related restrictions. Businesses eligible for the Commonwealth JobKeeper payment will be deemed to be highly impacted by COVID-19 restrictions.
 - use the funds to support activities related to the operation of the business
 - apply by June 1, 2020
 - For more information* and to register your interest businesses are urged to visit: <https://www.treasury.sa.gov.au/Growing-South-Australia/COVID-19>
 - Applications for the grant will open shortly and be available until June 1, 2020
 - More details about this announcement can also be found here: [https://www.premier.sa.gov.au/news/media-releases/news/\\$10,000-emergency-cash-grants-for-small-businesses-impacted-by-covid-19](https://www.premier.sa.gov.au/news/media-releases/news/$10,000-emergency-cash-grants-for-small-businesses-impacted-by-covid-19)
- **Payroll tax waived**
 - Six month waiver for all businesses with an annual payroll of up to \$4M - eligible businesses won't have to pay any payroll tax from April to September.
- **Liquor licence fees waived**
 - Waiver of liquor licence fees for 2020-21 for hotels, restaurants, cafes and clubs forced to close as a result of new social distancing restrictions.
- **Land tax relief**
 - Individuals and businesses with outstanding quarterly bills for 2019-20 able to defer payments for six months.
- **Community and jobs fund**
 - A \$250M fund to support community organisations, sporting, arts and recreational bodies, non-profit organisations as well as some industry sectors whose operations have been impacted by the coronavirus.

FOR EMPLOYEES, PARTICIPANTS – SOUTH AUSTRALIA

- **Cost of living concession**
 - A once-off boost of \$500 and bring forward the 2020-21 ‘Cost of Living Concession’ for households who are receiving the Centrelink JobSeeker Payment, assisting those who are unemployed or lose their jobs as a result of the coronavirus restrictions.

FOR CLUBS, ASSOCIATIONS – WESTERN AUSTRALIA

- **Liquor licensing**
 - Liquor licence renewal fees for 2020 will be waived and refunds provided for businesses that have already paid. More information about fee return procedure: <https://www.dlgsc.wa.gov.au/racing-gaming-and-liquor/liquor/liquor-applications/annual-licence-fees-refund-2020>
- **Power costs**
 - Full details are yet to follow but the government has announced that electricity bills for about 95,000 businesses would be reduced, at a cost of nearly \$240 million.
 - There will be a one-off \$2,500 credit available for Synergy and Horizon Power customers that consumed less than 50 megawatt hours (MWh) per annum to those suffering economic hardship due to the coronavirus lockdown.

Potential opportunity...

- **LotteryWest grants**
 - Some more details are yet to follow but there will be relief provided to Arts, Sports and Community Groups for event cancellations and business sustainability. Please keep an eye on this link for details to follow:
<https://www.lotterywest.wa.gov.au/lotterywest/covid-19/covid-19-grants>

Unlikely that many may fall into this category but...

- **Payroll tax waived**
 - Businesses with a payroll of between \$1M and \$4M will receive a one-off grant of \$17,500. Eligible businesses will be able to apply to defer their 2019-2020 payroll tax payment until July 21, 2020;
 - The payroll tax threshold will be increased to \$1M from July 1, 2020, six months earlier than planned.

FOR EMPLOYEES, PARTICIPANTS – WESTERN AUSTRALIA

- **Household fees and charges**
 - All increases, fees and charges will be frozen until at least July 2021. This includes utilities, public transport fares, motor vehicle charges.

- **Power costs**

- The Energy Assistance Package (EAP) in 2020-21 will be doubled to provide additional support to vulnerable Western Australians. The payment will increase from \$300 to \$600 for eligible concession card-holders.

FOR CLUBS, ASSOCIATIONS – TASMANIA

- **Payroll tax waived**

- Payroll tax returns for all businesses have been deferred until July 31, 2020.
- The Government will extend the previously announced Payroll tax waivers for the hospitality, tourism and seafood sectors with payrolls less than \$5M which have been impacted by coronavirus to ensure that these businesses will pay no payroll taxes for the entire 2019-20 year. This measure will be delivered through a combination of payroll tax refunds and waivers.
- Youth employment scheme - provides a payroll tax rebate for one year, to businesses that employ a young person aged 24 and under, between April and December 2020.

- **Interest free business loans**

- For businesses with a turnover of less than \$5M, interest free for three years.

- **Grants**

- The Government will provide \$2M for a grants program to support the ongoing viability and operation of sporting clubs and associations impacted by COVID-19 closures.

- **Liquor licensing**

- 50% discount on liquor licencing fees and a waiver of all application fees for the calendar year 2020, back dated to 1 January 2020.

- **Utility costs**

- Water and electricity bills will be waived for the first quarterly bill received after 1 April this year for small business customers on Tariff 22, 94, 82 or 75, including those small businesses on market contracts that could access those tariffs.
- Electricity prices will be capped. Water prices will be frozen next financial year.
- The Government will freeze all fees and charges subject to the Government Fee Units Act 1997.

- **Impact form to complete**

- Clubs/Associations should take the time to complete the form below to provide details on how the COVID-19 shutdowns have affected their business – the form can be found here:

<https://k2.stategrowth.tas.gov.au/Runtime/Runtime/Form/EDC.FRM.EmergencyDataCollectionForm/>

More details can be found at: <https://coronavirus.tas.gov.au/stimulus-and-support>

FOR EMPLOYEES, PARTICIPANTS – TASMANIA

- **Relief payments for those in isolation**
 - One-off payments of \$250 for individuals or up to \$1,000 for families, for those who are required by Public Health to self-isolate as a result of the coronavirus. Eligibility includes those with a Health Care Card or a Pensioners, Concession Card and those on low incomes who can demonstrate a need for financial support, including casual workers.
- **Levy relief**
 - Freezing of the Community Fire Levy, which forms part of rates collections, from the next financial year.
 - Waive or refund school levies for this year. For those who have already paid their schools levies, the Government will arrange for these to be refunded.
- **Utility costs**
 - Capping of electricity prices and freeze water bills for next financial year. This is in addition to hardship funds and arrangements currently in place.
- **Housing**
 - Rent for social housing tenants will not increase, and will not count Federal and State Government emergency payments as income for the purposes of calculating rent contributions.

FOR CLUBS, ASSOCIATIONS – AUSTRALIAN CAPITAL TERRITORY

- **Liquor licensing**
 - Licensed venues will receive a 12-month waiver of their liquor licencing fees from 1 April 2020. Outdoor dining fees for 2020-2021 will also be waived.
- **Power costs**
 - Small business owners with electricity usage below 100 megawatts per annum will see rebates of \$750 automatically applied to their next electricity bill in around June or July 2020.
- **Payroll tax**
 - Payroll tax waiver - businesses whose operations are directly affected by the 'prohibited activities list' will be eligible to receive a six-month waiver of payroll tax from April to September 2020. Businesses will need to complete a simple online application form on the ACT Revenue Office website to confirm their eligibility. For those who lodge their payroll tax return monthly, the first waiver will be applied to the March payroll tax return, which is usually payable by 7 April.

For those who lodge their payroll tax return annually, the first waiver will be applied to their account when their return is received at the end of the 2019-20 financial year.

- Payroll tax deferral - businesses with wages of up to \$10M can also defer their 2020-21 payroll tax, interest free until 1 July 2022. Businesses will need to complete a simple online application form to confirm their eligibility by visiting the ACT Revenue Office website at: www.revenue.act.gov.au

- **Club Support Package**

- The government will provide further support to community clubs and Casino Canberra, to enable them to keep staff employed as they adjust to the physical distancing measures. Measures include:
 - providing gaming machine licensees with the opportunity to access a payment of \$15,000 per authorisation if they voluntarily surrender gaming machine authorisations;
 - a waiver/refund of gaming machine tax liabilities for clubs for March 2020 gaming activity (for clubs that pay tax monthly) or gaming activity in the first quarter of 2020 (for clubs that pay tax quarterly); and
 - providing clubs with a rebate of fixed water and sewerage charges on their Icon Water bills for the next two quarters.
- The government is continuing to consult with community clubs to investigate further ways to support them to keep as many Canberrans employed as possible as they re-adjust to a changed operating environment.

More details about all of the ACT support initiatives can be found at:

<https://www.covid19.act.gov.au/economic-support/economic-survival-package/supporting-local-businesses-and-the-economy>

FOR EMPLOYEES, PARTICIPANTS – AUSTRALIAN CAPITAL TERRITORY

- **Relief payments for those in isolation**

- One-off payments of \$250 for individuals or up to \$1,000 for families, for those who are required by Public Health to self-isolate as a result of the coronavirus.

- **Residential rates**

- The government will delay the issue of 2019-20 quarter 4 residential general instalments and land tax assessments by four weeks. This will be payable one month after issue.
- The government will also apply a \$150 rebate to the fixed charge component of all residential rates bills in 2020-21 and freeze the Fire and Emergency Services Levy in 2020-21 at the current 2019-20 level.
- These will be automatically applied to 2020-21 rates bills.

- **Vehicle and public transport fees**

- The government will automatically freeze all 2020-21 vehicle registration, parking and public transport fee increases at the current 2019-20 levels.

- **Utility costs**

- Households already receiving the Utilities Concession will receive an additional \$200 rebate through their electricity bill. This includes: Centrelink Pensioner Concession Card holders; Centrelink Low Income Health Care Card holders; and Veteran's Affairs Pensioner Concession Card or Gold Card holders. This will be automatically applied to the next electricity bill in June or July 2020.
- The government will also contribute up to \$250K to a new fund to assist households severely impacted by COVID-19. Details on how the fund will operate will be determined in consultation with electricity retailers, who will be asked to make a co-contribution in order to access the fund.

Please note that all of the advice is current as at April 9, 2020 and economic support packages from all levels of governments are expected to be expanded over the coming weeks and months.

Chris Wallace
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Bowls Australia