

Prepare, Respond, Recover, Together

Summary of Government funding initiatives and tax relief measures

As at 3 April 2020
PwC Australia

COVID-19: [guidance for our clients, guests, suppliers and contractors](#)

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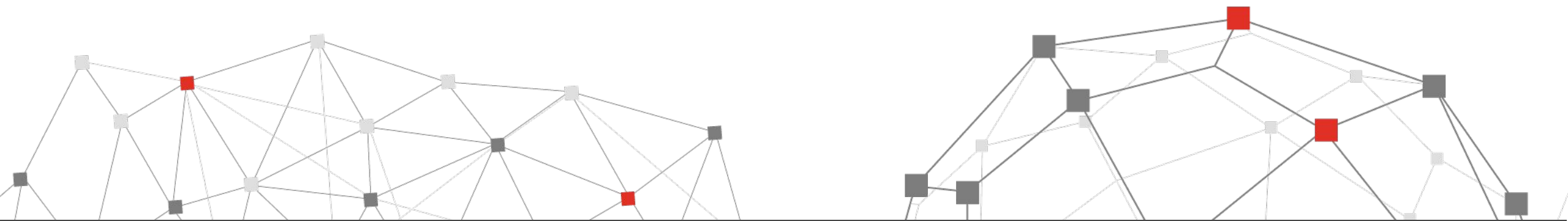
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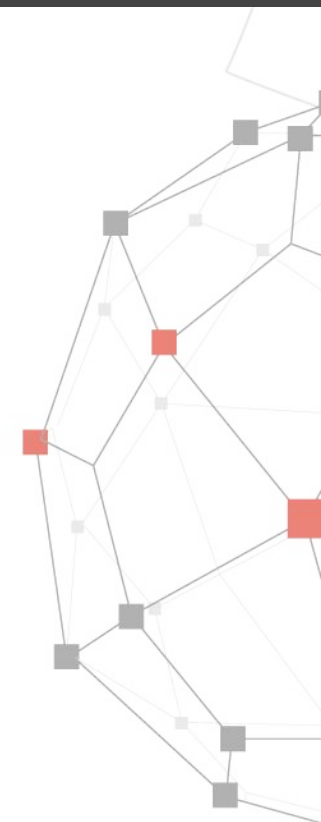
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Location	Relief	Eligibility	Amount	Process	Link
Federal	Boosting Cash Flow for Employers Two payments with eligibility on 12/3/20 and from July-Oct 2020 equal to 100 percent of their salary and wages withheld, with the maximum payment of \$50,000 and minimum payment of \$10,000.	SME (under \$50 million in aggregated annual turnover) and NFPs that employ workers	Up to \$100k	Automatic credit in the activity statement system from 28 April 2020	Fact sheet 2 SMEs
Federal	JobKeeper Package Payment to help keep more Australians in jobs and support businesses affected by the significant economic impact caused by the Coronavirus. Around 6 million workers will receive a fortnightly payment of \$1,500 (before tax) through their employer.	All businesses including not-for-profit entities (including charities) and self-employed individuals that meet the turnover tests	\$1,500 per employee per fortnight for a maximum of 6 months	Expressions of interest to the ATO Application process to follow	JobKeeper payment JobKeeper-payment ATO
Federal	Tax Relief and Support Deferral of some payments and varying instalments relating to tax obligations, including income tax, activity statements, pay as you go (PAYG) instalments, FBT and excise payments by up to six months.	Contact the ATO	Case by case basis	Contact the ATO	COVID-19
Federal	Asset Write Off and Depreciation Instant asset write-off for each depreciable asset costing up to \$150,000 and first used or installed ready for use 12 March 2020 - 30 June 2020. Through to 30 June 2021, can claim an accelerated deduction of 50 per cent of the cost of an eligible new depreciating asset on installation. There is no limit to the cost of an asset that can qualify for this concession.	Aggregated annual turnover of less than \$500 million	Varies by asset	Tax return	Support for Businesses
Federal	Apprentices and Trainees Wage subsidy of 50 percent of the apprentice's or trainee's wage for 9 months from 1 January 2020 to 30 September 2020. Employers will be reimbursed up to a maximum of \$21,000 per eligible apprentice or trainee (\$7,000 per quarter).		Up to \$21,000		Support for Businesses
Federal	Government Guarantee Loans Government will provide a guarantee of 50% for new unsecured loans to be used for working capital (up to a maximum of \$250,000 per borrower).	SMEs annual turnover of up to \$50 million	Up to \$250,000	Bank loan	Support for Businesses

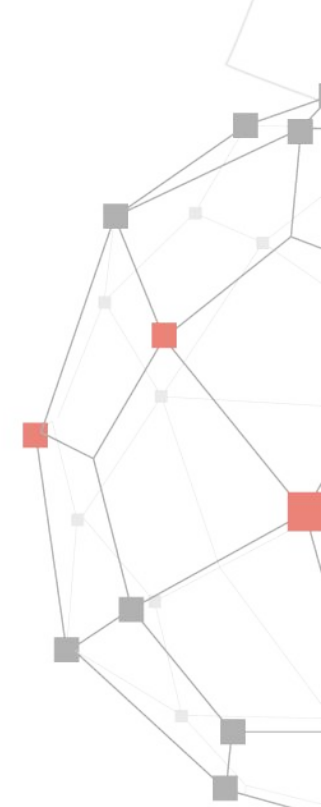


Location	Relief	Eligibility	Amount	Process	Link
Federal	Income Support for Individuals Temporarily expanding eligibility to income support payments and establishing a new, time-limited Coronavirus supplement of \$550 per fortnight for the next 6 months.	Eligible individuals (refer to link for details)	\$550 per fortnight for 6 months	Apply either online or over the phone	Income support for individuals
Federal	Payments to Support Households Two payments of \$750 to social security and veteran and other income support recipients and eligible concession card holders. First payment from 31 March 2020 and second payment from 13 July 2020.	Eligible individual (refer to link for details)	\$1,500	Paid automatically	Household support
Federal	Temporary Early Release of Superannuation Individuals in financial stress as a result of the Coronavirus will be able to withdraw, tax free, up to \$10,000 of their superannuation in 2019-20 and a further \$10,000 in 2020-21.	Eligible individuals in financial stress as a result of the Coronavirus (refer to link for details)	Up to \$20,000	Apply through ATO	Early release of superannuation
Federal	Temporarily Reducing Superannuation Minimum Drawdown Rates Temporary reduction in superannuation minimum drawdown requirements for account-based pensions and similar products by 50 per cent for 2019-20 and 2020-21 (reduced from 4 per cent to 2 per cent p.a).	Retirees with account-based pensions	Minimum drawdown requirements of 50 per cent for the 2019-20 and 2020-21 income years	Details outstanding	Reducing superannuation minimum drawdown rates
Federal	Reducing Social Security Deeming Rates Reduce social security deeming rates by a further 0.25 percentage points to reflect the latest rate reductions by the RBA.	Income support recipients	Varies by age	Details outstanding	Reducing social security deeming rates





Location	Relief	Eligibility	Amount	Process	Link
Federal	Internal Freight Assistance Mechanism \$110 million will help exporters get their high-quality produce from the agricultural and fisheries industries into key overseas markets. Eligible produce includes perishable products where Australian exporters have important established customers in markets. Target countries will initially be China, Japan, Hong Kong, Singapore, United Arab Emirates.	Agricultural and fisheries exporters	Details outstanding	Expression of interest	International Freight Assistance Mechanism
Federal	Severely Affected Regions \$1 billion to support those sectors, regions and communities that have been disproportionately affected by the economic impacts of the Coronavirus, including those heavily reliant on industries such as tourism, agriculture and education. Waiver of fees and charges for tourism businesses that operate in the Great Barrier Reef Marine Park and Commonwealth National Parks. Assistance to help businesses identify alternative export markets or supply chains.	Details outstanding	Details outstanding	Details outstanding	Assistance for severely-affected regions
Federal	Early Childhood Education and Care Relief Package Targeted payments to the early childhood education and care sector to ensure centers remain open and care is available to children of working parents.	Child care and early learning sector	50% of the fee revenue up to the existing hourly rate cap	Details outstanding	Early Childhood Education and Care Relief Package





Location	Relief	Eligibility	Amount	Process	Link
NSW	Payroll Tax Deferral of 2019-20 payroll tax for up to 6 months for business with total grouped Australian wages over \$10 million. Discount of 2019-20 payroll tax by 25% for businesses with total grouped Australian wages of up to \$10 million no payment required for March, April or May and option of deferral of these payments for further 3 months. Increase of payroll tax-free threshold to \$1 million for financial year commencing 1 July 2020.	Wages >\$10 million - deferral Wages < \$10 million - discount & deferral	Wages >\$10 million - six month deferral Wages <\$10 million - 25% discount (annual FY20 return) and three month deferral;	Payroll annual reconciliation	Health and Economic Stimulus Package Payroll Tax Economic Stimulus
NSW	Gaming Tax Deferral Deferral of gaming tax for clubs, pubs and hotels, and lotteries tax from March 2020 to September 2020 conditional on these funds being used to retain staff.	* Clubs, pubs and hotels, and lotteries; * Funds used to retain staff	Six-month gaming tax deferral	Details outstanding	Health and Economic Stimulus Package
NSW	Parking Space Levy Deferral Deferral of the parking space levy for six months up to 30 September 2020.	Details outstanding	Six-month parking space levy deferral	Details outstanding	Health and Economic Stimulus Package
NSW	Government Property Rent Deferral Deferral of rents for six months for commercial tenants with less than 20 employees in all Government-owned properties.	Commercial tenants with less than 20 employees	Six-month rents deferral	Details outstanding	Health and Economic Stimulus Package
NSW	Helping Our Most Vulnerable \$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.	Details outstanding	Details outstanding	Details outstanding	Health and Economic Stimulus Package
NSW	Land Tax Instalment Arrangements Instalment payment arrangements can be entered into for those who need more time to pay 2020 land tax assessment.	All taxpayers	-	Online Application	COVID-19 Tax Relief Measures

Queensland



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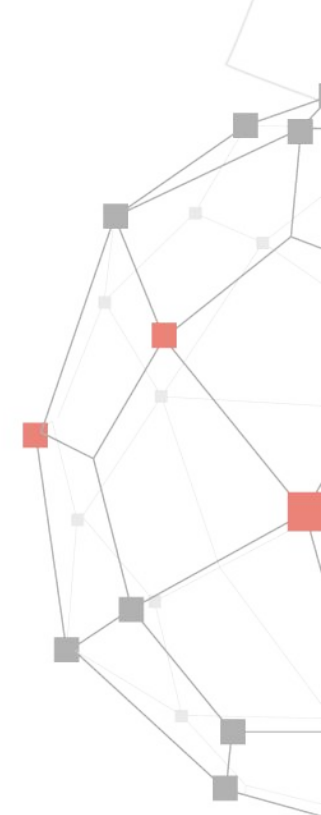
Location	Relief	Eligibility	Amount	Process	Link
QLD	Payroll Tax A. Refunds of payroll tax for 2 months B. A payroll tax holiday (i.e. no payroll tax to be paid) for 3 months C. Deferral of paying payroll tax for the 2020 calendar year.	Wage < \$6.5 million: A+B+C Wage > \$6.5 million: A+C	Variable	Separate deferral and refund/holiday application forms	Coronavirus payroll tax relief
QLD	Jobs Support Loan Concessional loan facility of up to \$250,000 for carry on finance with an initial 12-month interest free period for businesses to retain staff. Repayments due to be repaid in year 3.	Queensland businesses and non-profit organisations	12-month interest free for loan up to \$250,000	Application process open through QRIDA	Queensland COVID-19 Jobs Support Loans
QLD	Business Utility Bill Small and medium businesses may be eligible for a \$500 rebate off energy bills.	Small and medium businesses; & <100,000 kwh	\$500	Automatically apply to business electricity bills	Novel coronavirus small business support
QLD	Waived Licensing Fee Liquor licensing fees waived for business impacted by enforced safety industry shutdowns.	Businesses impacted by enforced shutdown	Liquor licensing fee	Not discussed	COVID-19 economic relief package - \$4 billion to support Queenslanders' health, jobs and businesses
QLD	Household Utility Bill \$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.	All QLD households	\$200	Automatically apply to household electricity bills	COVID-19 economic relief package - \$4 billion to support Queenslanders' health, jobs and businesses
QLD	Commercial Tourism Operator Support Between 1 February 2020 and 31 July 2020, no daily site fees based on visitor numbers.	Tourism operators	Daily site fees to national park, conservation park, recreation area or state forest	Refund for Feb/Mar fee already paid and free of charge after	Do I still need to submit returns?

Queensland (Part 2)



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Location	Relief	Eligibility	Amount	Process	Link
QLD	<p>Market Diversification and Resilience Grants</p> <p>Equipment purchase grants of up to \$7,500 (excluding GST) to support new equipment purchases up to a maximum cost of \$10,000 (excluding GST). Applicants must contribute 25% of the total cost of the new equipment.</p> <p>Project grants of up to \$50,000 (excluding GST) to support project activities. Applicants must co-invest 50% of the total cost of their project activities or equipment purchases and should provide evidence of their contributions both in-kind (e.g. reasonable salary costs for key personnel, freight costs) and cash. Cash contributions must be at least 25% of total project costs.</p>	<p>To be eligible for funding, your organisation must, at the time of submitting your application, be one of the following:</p> <ul style="list-style-type: none">* A Queensland-based agriculture, food or fishing exporter* A Queensland-based critical supply chain partner (e.g. fishing business, producer, grower, grower collective, wholesaler) to a Queensland-based agriculture, food or fishing exporter* A not-for profit industry organisation working with Queensland-based agriculture, food and fishing exporters.* Your organisation must also be: SME business employing less than 200 full time equivalent employees registered and operating in Queensland, have an ABN and be registered for GST trading viably for at least the past 2 years.	Up to \$7,500 or \$ 50,000	Apply for the grants before 20 April with Department of Agriculture and Fisheries	Market diversification and resilience grants





Location	Relief	Eligibility	Amount	Process	Link
VIC	Business Support Fund Details outstanding	SME	EOI stage	EOI stage	Economic Survival and Jobs Package
VIC	Payroll Tax Refund & Deferral Waiver of payroll tax and reimbursement of payroll tax already paid for the 2019-20 financial year for businesses with annual Victorian taxable wages up to \$3 million. Deferral of payroll tax for the first three months of the 2020/21 financial year until 1 January 2021.	Businesses with annual Victorian taxable wages of up to \$3 million	Full payroll tax refunds for the 2019-20 financial year	Victorian SRO will contact eligible taxpayers Cash payment refund	Payroll tax relief for eligible businesses
VIC	Waived Licensing Fee Waiving Victorian liquor licensing fees for 2020 for affected venues and small businesses.	SME and affected venues	2020 liquor licensing fees	Details outstanding	Coronavirus (COVID-19) information for licensees
VIC	Rent Relief in Government Buildings Details outstanding	Details outstanding	Details outstanding	Details outstanding	Economic Survival Package To Support Businesses And Jobs
VIC	Land Tax Deferral Option to defer 2020 land tax payment until after 31 December 2020. Open to land owners that have at least 1 non-residential property and total taxable landholdings below \$1 million. Non-residential property includes commercial and industrial property and vacant land (ex residential vacant land). Potential for 2020 land tax paid to be returned to taxpayers.	Landowners with at least 1 non-residential property & total taxable landholdings < \$1 million	Details outstanding	Victorian SRO will contact eligible taxpayers	Land tax relief for eligible businesses

South Australia



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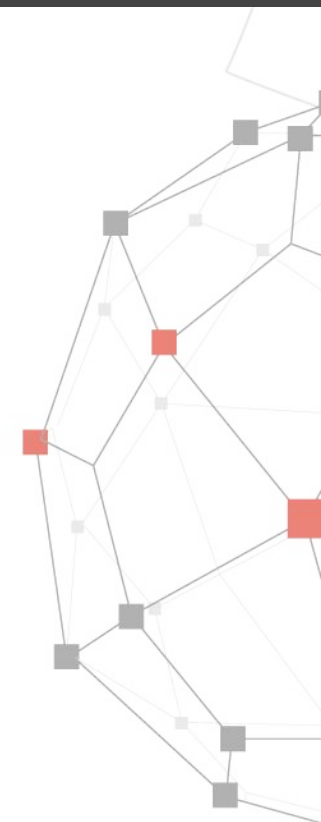
Location	Relief	Eligibility	Amount	Process	Link
SA	<p>Skills for Business Scheme</p> <p>The scheme offers small businesses up to \$5,000 for every new apprentice or trainee hired in SA on a paid training contract, as well as advice on how to address a business' skills and training needs and access subsidies.</p>	SME	\$5,000	Details outstanding	Funding boost for businesses to continue skills training in challenging times
SA	<p>Payroll Tax</p> <p>6-month waiver for all businesses with an Australian grouped annual payroll up to \$4 million.</p> <p>6-month deferral for eligible businesses with Australian grouped annual wages above \$4 million (from April to September 2020).</p>	<p>Annual payroll up to \$4 million</p> <p>Annual payroll over \$4 million</p>	Variable	Payroll tax return	Unprecedented response and economic stimulus to drive SA jobs, economy in wake of bushfires, coronavirus
SA	<p>Land Tax</p> <p>Individuals and businesses with outstanding quarterly bills for 2019-20 are able to defer payments for 6 months (3rd and 4th quarter instalments).</p> <p>For 2020-21 Land Tax Transition Fund relief will be increased from 50% to 100% of the land tax increase based on existing relief criteria guidelines.</p>	All	Variable		Unprecedented response and economic stimulus to drive SA jobs, economy in wake of bushfires, coronavirus
SA	<p>Liquor Fees</p> <p>Waiver of liquor licence fees for 2020-21 for those hotels, restaurants, cafes and clubs forced to close as a result of new social distancing restrictions and reimbursement of 2020 renewable licence fees already paid.</p>	All	Variable		Unprecedented response and economic stimulus to drive SA jobs, economy in wake of bushfires, coronavirus
SA	<p>Business and Jobs Support Fund</p> <p>A fund to support individual businesses and industry sectors directly affected by coronavirus, and face potential collapse.</p>	Details outstanding	Details outstanding	Details outstanding	Unprecedented response and economic stimulus to drive SA jobs, economy in wake of bushfires, coronavirus
SA	<p>Community and Jobs Fund</p> <p>A 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.</p> <p>Additional support to help with training people seeking new skills and employment.</p>	Details outstanding	Details outstanding	Details outstanding	Unprecedented response and economic stimulus to drive SA jobs, economy in wake of bushfires, coronavirus



Location	Relief	Eligibility	Amount	Process	Link
WA	<p>SME Business Assistance Waiver of licence fees for the next 12 months for SMEs impacted by COVID-19. Electricity bills for around 95,000 small businesses have been reduced, with a one-off \$2,500 credit available.</p>	Details outstanding	Details outstanding	Details outstanding	Coronavirus: COVID-19 business and industry advice
WA	<p>Household Fees and Charges Freeze A freeze will be placed on household fees and charges, including electricity, water, motor vehicle charges, the emergency services levy and public transport fares.</p>	Household	Details outstanding	Details outstanding	WA Government stimulus
WA	<p>Addition Support to Concession Card-holders Payment will increase from \$300 to \$600 for eligible concession card-holders under the Energy Assistance Package (EAP) in 2020 - 21.</p>	Eligible concession card-holders	\$300	Details outstanding	Support for seniors and vulnerable Western Australians
WA	<p>Payroll Tax Grant and Deferral One-off grant of \$17,500 will be available for employers, or groups of employers, whose annual Australian taxable wages are more than \$1 million and up to \$4 million. Increase in payroll tax threshold to \$1 million on 1 July 2020. Waiver of payroll tax for March - June for employers with Australian taxable wages less than \$7.5 million at 30 June 2020. Deferral of lodgement & payment of returns to 21 July 2020 for employers or groups of employers with Australian taxable wages of \$5 million or more at 29 February 2020.</p>	<p>SME with a payroll of between \$1 - 4 million</p> <p>SME with payroll less than \$7.5 million</p> <p>SME with payroll over \$5 million</p>	\$17,500	Grants will be automatically be paid by cheque from July	COVID-19 payroll tax relief State Revenue makes changes to Penalty Tax and Payment Arrangements
WA	<p>Extension for Payment Obligations From 23 March 2020, the WA Revenue Office is remitting late payment penalties in full for taxpayers in certain circumstances. Extension of time for paying tax and tax instalment arrangements can be made on application. From 23 March 2020 new payment arrangements will be interest free.</p>	Taxpayers that can demonstrate COVID-19 has directly or indirectly affected their financial circumstances.	Details outstanding	Specific remission application required.	COVID-19 State Revenue Changes



Location	Relief	Eligibility	Amount	Process	Link
TAS	Interest Free Loans \$50 million in interest free loans to small businesses in the hospitality, tourism, seafood production, and exports sectors. The loans will be available to businesses with a turnover of less than \$10 million to purchase equipment or restructuring business operations and will be interest free for 3 years.	SME in the hospitality, tourism, seafood production, and exports sectors with < \$10 million turnover	Interest free for 3 years	Details outstanding	Tasmanian Social and Economic Support Package
TAS	Waived Payroll Tax Waiver of payroll tax (on relevant industry wages) for hospitality, tourism and seafood industry businesses for fiscal year 2019-20. Other businesses with payrolls of up to \$5 million will be able to apply, based on the impact of COVID-19, to have their payroll tax waived for financial year 2019-20.	Hospitality, tourism and seafood industry businesses & other business with payrolls of up to \$5 million	* Hospitality, tourism and seafood industry: FY19-20 * Other eligible business: March - June 2020 payroll tax	Through payroll tax refunds and waivers	Tasmanian Social and Economic Support Package
TAS	Small Business Grants \$5,000 grant for businesses that hire an apprentice or trainee in the tourism, hospitality, building and construction, and manufacturing industries. Funding for this measure has been brought forward.	Tourism, hospitality, building and construction, and manufacturing industries	\$5,000	Details outstanding	Tasmanian Support & Stimulus Package
TAS	Youth Employment Scheme - Payroll Tax Rebate The Scheme provides a payroll tax rebate for one year, to businesses that employ a young person aged 24 and under between 1 April and 31 December 2020.	Approved employers that employ a young person aged 24 and under between 1 April and 31 December 2020	Payroll tax rebate	Commencing 1 April 2020	Tasmanian Support & Stimulus Package



Tasmania (Part 2)



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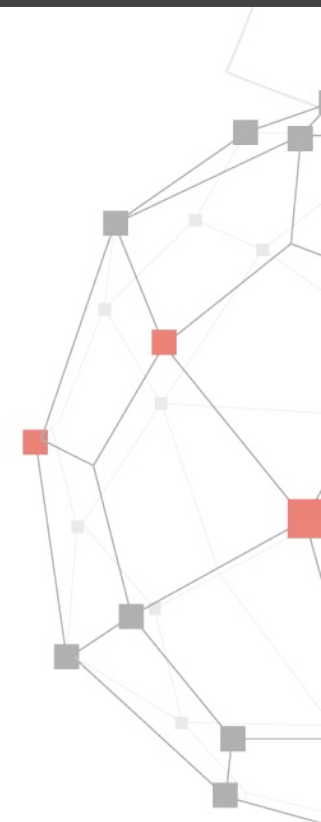
Location	Relief	Eligibility	Amount	Process	Link
TAS	Payments to Individuals/Families in Isolation One-off payments of \$250 for individuals or up to \$1,000 for families, for those who are required by Public Health to self-isolate as a result of the coronavirus. Eligibility includes those with a Health Care Card or a Pensioners.	Individuals/families who are required by Public Health to self-isolate	\$250	Details outstanding	Tasmanian Support & Stimulus Package
TAS	Interest Free Loans for Local Government \$150 million in interest free loans over three years will be made available to encourage Local Government to upgrade, renovate and to do necessary maintenance to improve tourism and other assets.	Local Government	Interest free for 3 years	Details outstanding	Tasmanian Social and Economic Support Package
TAS	Waived Lease, License and Park Entry Fee For April, May and June 2020, the Government will waive a number of lease, license and parks' entry fees for tourism operators.	Tourism operators	April - June 2020 lease, license and parks' entry fees	Details outstanding	Tasmanian Support & Stimulus Package
TAS	Liquor License Fees Reductions and Waivers A 50% discount on liquor licencing fees and a waiver of all application fees for the calendar year 2020, back dated to 1 January 2020.	Businesses with liquor license	50% off liquor license fee and free application fee	Details outstanding	Tasmanian Support & Stimulus Package
TAS	Fisheries Fee Waiver Annual fees and levies for the rock lobster, giant crab, fin fishers and for abalone divers, will be waived for 12 months.	Fisheries and abalone divers	Fee waived	Details outstanding	Tasmanian Support & Stimulus Package
TAS	Waived, Freezed or Capped Fees and Charges Waived water and electricity bills will be waived for the first quarterly bill received after 1 April this year Freezed or capped water, electricity rates, road tax and land tax.	Eligible SME	various	Details outstanding	Tasmanian Social and Economic Support Package
TAS	Rapid Response Skills Initiative Up to \$3,000 will be available for individuals to gain skills or licences to help them into a new role.	Individuals	up to \$3,000	Details outstanding	Tasmanian Social and Economic Support Package

Tasmania (Part 3)



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Location	Relief	Eligibility	Amount	Process	Link
TAS	Tasmanian Support & Stimulus Package \$420 million to support to the public sector, and targeted assistance to our businesses and workforce, including such measures as: \$1 million through Communities Tasmania to organisations, including NFPs. \$2 million to the primary health care sector. \$1 million for Mental Health Programs provided by community organisations.	Details outstanding	Details outstanding	Details outstanding	Tasmanian Support & Stimulus Package
TAS	Land Tax Waiver Waiver of land tax for 2020-21 financial year for commercial property where the business owner is liable for land tax and can demonstrate their business operations have been affected by COVID-19. The Commissioner will consider deferring outstanding land tax until 30 June 2020 or other payment arrangements for those experiencing financial hardship. No interest will apply to the 2019-20 debt.	Land Tax taxpayers for commercial properties demonstrating financial hardship due to COVID-19.	Various	By application	Tasmanian Business Stimulus Package Revenue Support Measures
TAS	Business Vehicle Registration Relief Package Waive fees and charges relating to the roads component of motor tax for heavy vehicles and vehicle registration where that business has been severely impacted because of measures taken to manage COVID-19.	Businesses where activities have ceased or suspended	Details outstanding	By application	COVID-19 INFO
TAS	Taxi License Fee The Government will waive annual taxi licence fees for the calendar year 2020 at a cost of \$240,000.	Taxi industry	\$240,000	Details outstanding	Stimulus and Support



Australia Capital Territory



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Location	Relief	Eligibility	Amount	Process	Link
ACT	<p>Waived Business Registration and Liquor License Fee Licenced venues will receive a 12-month waiver of their food business registration and on-licence liquor licence fees from 1 April 2020 and outdoor dining fees for 2020-2021 will be waived. In cases where food business registration has been prepaid for more than one year in advance, an additional 12 months will be added to the license.</p>	Food business	12-month food business registration, liquor license and outdoor dining fee	Applied automatically as part of the normal annual fee licencing process	Local business and industry - Treasury
ACT	<p>Electricity Rebate Small business owners with electricity usage below 100 megawatts per year will receive rebates of \$750 on their next electricity bill in around June or July 2020.</p>	SME with electricity usage below 100 megawatts per year	\$750	Applied automatically	Local business and industry - Treasury
ACT	<p>Rideshare and Taxi Vehicle License Fee The Rideshare vehicle licence fee will be waived for 12 months for rideshare operators from 1 April 2020 as part of the normal licencing processes. All government leased taxi plate fees are waived, including wheelchair accessible taxis to help support this vital service.</p>	Rideshare businesses and taxi	12 month license fee	Waived automatically	Local business and industry - Treasury
ACT	<p>Payroll Tax Waiver All businesses on the Prohibited Activities List (including hospitality (cafes, pubs, hotels, clubs and restaurants), gyms & sporting venues, creative arts and entertainment industries) will receive a six-month waiver of payroll tax from April to September 2020.</p>	Businesses on the Prohibited Activities List	Six month (April - September 20) payroll tax waiver	An online application form to confirm their eligibility	Application Form Local business and industry - Treasury Prohibited Business Activities
ACT	<p>Payroll Tax Waiver All ACT businesses with group Australia-wide wages of up to \$10 million can defer their 2020-21 payroll tax, interest free until 1 July 2022 (interest will apply to outstanding deferred amounts after 1 July 2022).</p>	ACT businesses with wages of up to \$10 million	N/A	An online application form to confirm their eligibility	Local business and industry - Treasury

Australia Capital Territory (Part 2)



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Location	Relief	Eligibility	Amount	Process	Link
ACT	Commercial Property Rate Rebate Commercial rate payers will receive a credit of \$2,622 (equivalent to the annual fixed charge) to their 2019-20 general rates, in quarter four.	Commercial property owners with an Average Unimproved Value of \$2 million or less	\$2,622	Automatically applied	Local business and industry - Treasury
ACT	Residential Rates Bills Rebate A \$150 rebate to the fixed charge component of all residential rates bills in 2020-21.	All households	\$150	Automatically applied	Local business and industry - Treasury
ACT	Additional Utility Concession Households receiving the Utilities Concession will receive an additional \$200 rebate through their electricity bill.	Households receiving the Utilities Concession	\$200	Automatically applied	Local business and industry - Treasury
ACT	Household Fees and Charges Freeze Freezing the Fire and Emergency Services Levy in 2020-21 at the current 2019-20 level. Freezing all 2020-21 vehicle registration, parking and public transport fee increases at the current 2019-20 levels.	All households	Incremental fee	Automatically applied	Local business and industry - Treasury
ACT	ACT Government Tenants Rental relief for up to 6 months from 1 April 2020 for commercial tenants of ACT Government properties whose operations have been significantly impacted by COVID-19.	Commercial tenants of ACT Government properties	Various	Email ACT Property Group	Supporting Local Businesses and the Economy - ACT Government

Northern Territory



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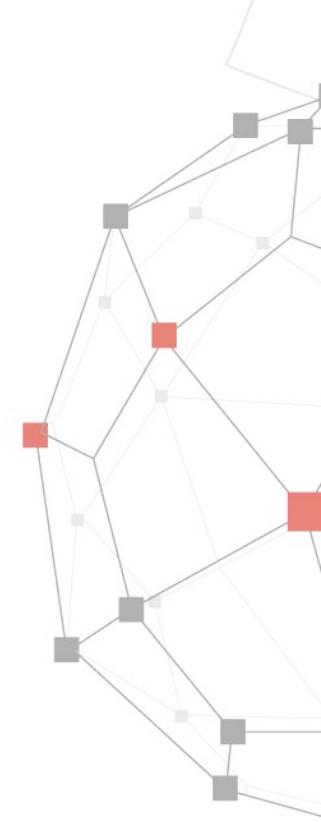
Location	Relief	Eligibility	Amount	Process	Link
NT	Business Improvement Scheme All eligible businesses will receive \$10,000 for undertaking improvements to a Territory business. If the recipient also wants to put in their own \$10,000, they will then get an additional \$10,000 from the Government. The upgrades and purchases have to be from another Territory business.	Business improvements (if sourced from local territory suppliers)	Up to \$20,000	Businesses can apply for a grant from 13 April 2020.	Jobs Rescue and Recovery
NT	Small Business Survival Fund Details outstanding	Details outstanding	Details outstanding	Details outstanding	Northern Territory Government Newsroom
NT	Business Structural Adjustment Package Details outstanding	Details outstanding	Details outstanding	Details outstanding	Northern Territory Government Newsroom
NT	Immediate Works Grants Package Applicants can apply for an initial grant of up to \$50,000 to undertake repairs, renovations and upgrades to their premises/facilities. Further assistance matched dollar-for-dollar and up to an additional \$50,000 were organisations also contribute.	Not-for-profit and community organisations – including clubs	Up to \$100,000	Grant applications open 20 April 2020.	Jobs Rescue and Recovery
NT	Fee and Charges Freeze All Government fees and charges – including electricity, water and car registration will be frozen (no increase due to indexation) until 1 July 2021. Electricity prices for small and medium businesses (those paying regulated tariffs) will be frozen from 1 July 2020 (no increase due to indexation) until 1 July 2021.	All households and SME	Incremental fee	Details outstanding	Northern Territory Government Newsroom

Northern Territory (Part 2)



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Location	Relief	Eligibility	Amount	Process	Link
NT	Home Improvement Scheme \$6,000 grant for Territory homeowners and landlords who also contribute \$2,000, and a \$4,000 grant with a \$1,000 contribution.	Homeowners and landlords	Up to \$6,000	Applications for homeowners open 6 April 2020	Northern Territory Government Home Improvement Scheme
NT	Payroll Tax Exemption The payroll tax exemption for hiring Territory employees has been extended to 30 June 2021.	Businesses hiring Territory employees		Through payroll tax lodgement process	Northern Territory payroll tax - Treasury



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