



GOODMAN  
CHARTERED ACCOUNTANTS

## AUSTRALIAN ECONOMIC SECOND STIMULUS PACKAGE IN RESPONSE TO CORONAVIRUS

Please note that we have updated our original summary so please take note of the areas in bold to identify what has been updated in the second stimulus.

On 22 March 2020, the Australian Government issued its second economic response to the coronavirus (COVID-19). The State Government and the Banking Sector have also provided responses. These responses target the following key areas:

- Cash flow assistance for businesses - **Updated**
- Delivering support for business investment - **Unchanged**
- Assistance for severely affected regions - **Unchanged**
- Stimulus payments to households to support growth - **Updated**
- Superannuation Changes - **New**
- Queensland Government Incentives - **Updated**
- Temporary Relief for financially distressed businesses - **New**
- Coronavirus SME Guarantee Scheme – **New**
- Banking Sector Announcements - **New**
- Travel Restrictions - **New**

These incentives are not available to all businesses or households, so please read the following information to see if they apply to you.

We will continue to monitor continuing Government responses and advise you of any updates as they come to hand. We believe that the Queensland Government is making a further announcement later today (24/3/20).

The Federal Government measures have now been passed in parliament.

### CASH FLOW ASSISTANCE FOR BUSINESS

This measure includes boosting cash flow for employers and supporting apprentices and trainees.

#### BOOSTING CASH FLOW FOR EMPLOYERS

##### Summary

This payment will aim to provide temporary cash flow support to small and medium businesses and not-for-profits that employ staff. The payment will be tax free and will range from a minimum payment of \$20,000 to a maximum of \$100,000. This incentive will cross over two financial years for the periods 1 January 2020-30 June 2020 and 1 July 2020-30 September 2020.

##### Eligibility

To be eligible your business entities must have had an aggregated annual turnover of less than \$50 million in the 2018/2019 financial year, you must employ staff and have been an active registered employer prior to 12 March 2020. The registration date does not however, apply to registered charities.

### First Payment

- The payment will be made by the ATO as a credit against your activity statement account from 28 April 2020 upon businesses lodging eligible upcoming activity statements.
- Those eligible employers that withhold tax from their employee's salary and wages will receive a payment equal to 100% of the total tax withheld, up to a maximum of \$50,000 for the year ended 30 June 2020.
- Those eligible businesses which pay employees will receive a minimum payment of \$10,000, even if they are not required to withhold tax and will be applied to the first lodgment.

### Second payment

- To be eligible for the additional payment your business must continue to be active.
- The payment will be made by the ATO as a credit against your activity statement account from 28 July 2020.
- For monthly activity statement lodgers, your additional payment will be equal to a quarter of your total initial payment following the lodgment of your June 2020, July 2020, August 2020 & September 2020 activity statements, up to a maximum of \$50,000.
- For quarterly activity statement lodgers, your additional payment will be equal to 50% of your total initial payment following the lodgment of your June 2020 and September 2020 activity statements.
- Those eligible businesses which pay employees but did not withhold any tax will receive a minimum payment of \$5,000 for each of the June 2020 & September 2020 quarterly activity statements.

### Timing

It is important to note that this incentive is only available for those activity statements lodged for the periods in the tables below. The payment will then be issued as a credit to your activity statement account, and if this credit places you in a refund position, it will be refunded to you.

### INITIAL PAYMENT

EMPLOYERS WHO WITHHELD TAX			
Activity Statement	Eligible period	Lodgment due date	Payment***
Quarterly	1/1/2020-31/3/2020	28 April 2020	100% of PAYGW
	1/4/2020-30/06/2020	28 July 2020	100% of PAYGW
Monthly	1/3/2020-31/03/2020	21 April 2020	300% of PAYGW
	1/4/2020-30/4/2020	21 May 2020	100% of PAYGW
	1/5/2020-31/5/2020	22 June 2020	100% of PAYGW
	1/6/2020-30/06/2020	21 July 2020	100% of PAYGW

\*\*\* The payment is capped at \$50,000 in total for the period to 30<sup>th</sup> June 2020. Therefore when the amount of \$50,000 is reached no further payments above this will be made.

### SECOND PAYMENT

EMPLOYERS WHO WITHHELD TAX			
Activity Statement	Eligible period	Lodgment due date	Payment***
Quarterly	1/4/2020-30/06/2020	28 July 2020	50% of total initial payment
	01/07/2020-30/09/2020	28 October 2020	50% of total initial payment
Monthly	1/6/2020-30/06/2020	21 July 2020	25% of total initial payment
	01/07/2020-31/7/2020	21 August 2020	25% of total initial payment
	01/08/2020-31/08/2020	21 September 2020	25% of total initial payment
	01/09/2020-30/9/2020	21 October 2020	25% of total initial payment

## INITIAL PAYMENT

EMPLOYERS WHO ARE NOT REQUIRED TO WITHHOLD TAX			
Activity Statement	Eligible period	Lodgment due date	Payment
Quarterly	1/1/2020-31/3/2020	28 April 2020	\$10,000
	1/4/2020-30/06/2020	28 July 2020	\$0
Monthly	1/3/2020-31/03/2020	21 April 2020	\$10,000
	1/4/2020-30/4/2020	21 May 2020	\$0
	1/5/2020-31/5/2020	22 June 2020	\$0
	1/6/2020-30/06/2020	21 July 2020	\$0

## SECOND PAYMENT

EMPLOYERS WHO ARE NOT REQUIRED TO WITHHOLD TAX			
Activity Statement	Eligible period	Lodgment due date	Payment
Quarterly	01/04/2020-30/06/2020	28 July 2020	\$5,000
	01/07/2020-30/09/2020	28 October 2020	\$5,000
Monthly	01/06/2020-30/06/2020	21 July 2020	\$2,500
	01/07/2020-31/7/2020	21 August 2020	\$2,500
	01/08/2020-31/08/2020	21 September 2020	\$2,500
	01/09/2020-30/09/2020	21 October 2020	\$2,500

## SUPPORTING APPRENTICES AND TRAINEES

### Summary

This is a wage subsidy available to small business who employ fewer than 20 full-time employees to help retain their apprentices and trainees. It comes in the form of a wage subsidy of up to 50% of the apprentice's or trainee's wages paid from 1 January 2020 to 30 September 2020. If a business is not able to retain the apprentice or trainee, the subsidy can become available to the new employer.

The maximum employers will be reimbursed is \$21,000 per apprentice or trainee (\$7,000 per quarter).

### Eligibility

The apprentice or trainee must have been in training with a small business as at 1 March 2020, however if an employer re-engages an eligible out-of-trade apprentice or trainee, they will also be eligible for the subsidy.

To become eligible, employers must undertake an eligibility assessment by an Australian Apprenticeship Support Network provider.

### Timing

Employers can register for the subsidy from early April 2020. Final claims must be lodged by 31 December 2020 through an Australian Apprenticeship Support Network provider.

Further information can be found at [www.dese.gov.au](http://www.dese.gov.au) and [www.australianapprenticeships.gov.au](http://www.australianapprenticeships.gov.au).

## DELIVERING SUPPORT FOR BUSINESS INVESTMENT

## INCREASING THE INSTANT ASSET WRITE-OFF

### Summary

The instant asset write off (IAWO) for small businesses has been increased from \$30,000 to \$150,000. It also has increased the small business aggregated turnover from \$50 million to \$150 million making the IAWO available to more businesses than before. This will apply until 30 June 2020.

## The IAWO threshold

Increasing the IAWO to \$150,000 will provide cash flow benefits for businesses that will be able to immediately deduct purchases of eligible assets each costing less than \$150,000 excluding GST. This applies on a per asset basis, so eligible businesses can immediately write off multiple assets.

The threshold will revert back to \$1,000 for small businesses with an aggregated turnover of less than \$10 million from 1 July 2020.

## Eligibility & Timing

You must be a business with an aggregated turnover of less than \$500 million. The asset must also be new or if second-hand have not previously been depreciated and the asset must be installed and ready to use from 12 March 2020 and before 30 June 2020.

## **BACKING BUSINESS INVESTMENT**

### Summary

Another incentive is being introduced to support business investment and economic growth over the short-term, by accelerating depreciation deductions and will be available until 30 June 2021.

The key features of this incentive are:

- A deduction of 50% of the cost of an eligible asset on installation, with existing depreciation rules applying to the balance of the asset's cost;
- Is available to businesses with an aggregated turnover of less than \$500 million; and
- Is available for assets for new assets such as plant and equipment and specified intangible assets installed and ready to use from 12 March 2020 until 30 June 2021. It is not available to second-hand assets or capital works assets such as buildings.
- There is no limit on the value of the asset for the 50% investment incentive.

### Example

<b>Asset</b>	<b>Cost</b>	<b>Depreciation – currently</b>	<b>Depreciation- new incentive</b>
Concrete Pump for use in business (purchased 1/7/2020)	\$1,000,000	30% in first year = \$300,000 deduction (based on the assets useful life)	50% = \$500,000 (based on the asset's cost) <u>Plus</u> 30% of the remaining \$500,000 = \$150,000 Total Deduction in 2020/2021 = \$650,000.

Depending on your business structure, this would result in a much larger tax benefit in the first year of owning the asset.

It is important to note that although this can result in a large tax saving, you should still consider the affordability and necessity of the initial outlay and how this could affect your businesses cash flow. Similarly if your business is already experiencing hardship and in a loss position, no benefit will be received from this measure.

## ASSISTANCE FOR SEVERLEY AFFECTED AREAS

### SUPPORT FOR CORONAVIRUS-AFFECTED REGIONS AND COMMUNITIES

The Government have recognized that some regions of Australia will suffer more from this crisis than others, in particularly those areas and industries that are heavily reliant on tourism, agriculture and education.

This will include the waiver of the Environmental Management Charge for tourism businesses that operation in the Great Barrier Reef Marine Park and the waiver of entry fees for Commonwealth National Parks for the remainder of 2020. It will also include additional assistance to help businesses identify alternative export markets or supply chains. Targeted measures will also be developed to promote domestic tourism.

#### Eligibility & Timing

The Minister for Trade, Tourism and Investment will work with affected industries and communities to develop recovery plans and measures.

\$1 billion will be available for distribution through existing or new mechanisms as soon as possible.

### ATO ADMINISTRATIVE RELIEF

Cairns has been identified as one region that has been heavily affected economically by the Coronavirus outbreak. The ATO will provide administrative relief for certain tax obligations for taxpayers who have been affected on a case-by-case basis.

Some of the relief that might be available includes:

- Payment deferrals by up to 4 months on income tax, activity statements, FBT and excise payments.
- Changing your GST reporting cycle if you receive GST credits.
- Varying your PAYG instalments for the March 2020 quarter and possibly claim a refund for instalments lodged in September 2019 & December 2019.
- Remitting interest and penalties on tax liabilities incurred after 23 January 2020.
- Low interest payment plans to help you pay your existing and ongoing tax liabilities.

In the coming weeks, the ATO will be setting up a temporary shop front in Cairns with dedicated staff specializing in assisting small business.

For more information regarding your eligibility please call the ATO on 1800 806 218 or visit their website at [ATO - Covid 19](#) for further information.

## STIMULUS PAYMENTS TO HOUSEHOLDS TO SUPPORT GROWTH

The government is providing support for individuals to assist them during the next six months.

### INCREASED AND ACCELERATED INCOME SUPPORT

#### Summary

The Government is temporarily expanding eligibility to income support payments and establishing a new, time-limited Coronavirus supplement to be paid at a rate of \$550 per fortnight. This supplement will be paid to both existing and new recipients of the eligible payment categories and will apply for the next six months.

## Eligibility

### *Payment categories*

The income support payment categories eligible to receive the Coronavirus supplement are:

- JobSeeker payment (previously known as Newstart) (and all payments progressively transitioning to JobSeeker Payment; those currently receiving Partner Allowance, Widow Allowance, Sickness Allowance and Wife Pension)
- Youth Allowance JobSeeker
- Parenting Payment (Partnered or Single)
- Farm Household Allowance
- Special Benefit recipients

### *Expanded Access*

For the period of the Coronavirus supplement, there will be expanded access to the income support payments listed above.

- Expanded access – Jobseeker Payment and Youth Allowance JobSeeker criteria will provide payment access for permanent employees who are stood down or lose their employment; sole traders; the self-employed; casual workers; and contract workers who meet the income tests as a result of the economic downturn due to the Coronavirus. This could include a person required to care for someone who is affected by the Coronavirus.
- Reduced means testing – asset testing for JobSeeker Payment, Youth Allowance JobSeeker and Parenting Payment will be waived for the period of the Coronavirus supplement. Income testing will still apply to the person's other payments, consistent with current arrangements.
- Reduced waiting times – certain waiting periods have been reduced meaning you can gain access to benefits earlier than before.

People will not be permitted, and will need to declare that they are not accessing employer entitlements (such as annual leave and/or sick leave) or Income Protection Insurance, at the same time as receiving JobSeeker Payment and Youth Allowance JobSeeker under these arrangements.

### *Flexible Jobseeking arrangements*

Those receiving JobSeeker Payment have an obligation to actively look for work or build their skills, but the Government is making sure this can be done flexibly and safely.

- JobSeekers who have caring responsibilities, or who need to self-isolate, are able to seek an exemption from their mutual obligation requirements without the need for medical evidence
- Activities can be rescheduled if the jobseeker is unable to attend as a result of the Coronavirus.

In some cases, job seekers can undertake training or volunteer within their community to meet their mutual obligation requirements.

Sole traders that become eligible for the JobSeeker Payment will automatically meet their mutual obligation requirements during this period by continuing to develop and sustain their business.

## Timing

The Coronavirus supplement and expanded access for payments will commence from 27 April 2020.

## **PAYMENTS TO SUPPORT HOUSEHOLDS**

These payments will provide assistance to lower income Australians, including pensioners, other social security and veteran income support recipients and eligible concession card holders.

## Summary

The Government is providing two separate \$750 payments to social security, veteran and other income support recipients and eligible concession card holders.

The first payment will be available to people who are eligible payment recipients and concession card holders at any time from 12 March 2020 to 13 April 2020.

The second payment will be available to people who are eligible payment recipients and concession card holders on 10 July 2020.

## Eligibility - first payment

To be eligible for the first payment, you must be residing in Australia and be receiving one of the following payments or held one of the following concession cards at any time from 12 March 2020 to 13 April 2020.

- Age Pension
- Parenting payment
- ABSTUDY (Living Allowance
- Newstart Allowance
- Sickness Allowance
- FTB, including double orphan pension
- Commonwealth Seniors Health Card holders
- Disability Support Pension
- Wife Pension
- Austudy
- Youth Allowance
- Special Benefit
- Carer Allowance
- Veteran Service Pension; Veteran Support Supplement; Veteran Compensation payments; War Widow(er) Pension; Veteran payment
- Carer Payment
- Widow B Pension
- Bereavement Allowance
- Partner Allowance
- Widow Allowance
- Pensioner Concession Card Holders
- Veteran Gold Card holders
- Farm Household Allowance

## Eligibility – second payment

To be eligible for the second payment, you must be residing in Australia and be receiving one of the payments or held one of the concession cards that were eligible for the first payment (see above table). It will not be available to recipients of the Coronavirus supplement.

## Timing

The payments will be exempt from taxation and will not count as income. The first payment will be paid from 13 March 2020 and the second payment from 13 July 2020. It will be paid automatically if you are eligible so you do not need to apply for it.

A person can be eligible for both the first and second payments, however they can only receive one \$750 payment in each round of payments, even if they qualify in each round of payments in multiple ways.

## **SUPERANNUATION CHANGES**

### **TEMPORARY EARLY RELEASE OF SUPERANNUATION**

The Government is allowing individuals affected by the Coronavirus to access up to \$10,000 of their superannuation in the 2019-2020 and 2020-2021 years.

## Summary

The Government have recognized that those significantly affected by the Coronavirus, accessing some of their superannuation today may outweigh the benefits of maintaining those savings until retirement.

Eligible individuals will be able to apply online through MyGov to access up to \$10,000 of their superannuation before 1 July 2020. They will also be able to access up to a further \$10,000 from 1 July 2020 for approximately 3 months.

People accessing their superannuation will not need to pay tax on amounts released and the money they withdraw will not affect Centrelink or Veterans' Affairs payments.

## Eligibility

To apply for early release you must satisfy any one or more of the following requirements:

- You are unemployed; or
- You are eligible to receive a JobSeeker payment, Youth Allowance JobSeeker, Parenting payment (single or partnered), special benefit or farm allowance; or
- On or after 1 January 2020:
  - You were made redundant; or
  - Your working hours were reduced by 20% or more; or
  - If you are a sole trader there was a reduction in your turnover by over 20% or more.

## How to apply

You can apply directly to the ATO through the myGov website [www.my.gov.au](http://www.my.gov.au). You will need to certify that you meet the above eligibility criteria.

If you are a member of a self-managed superannuation fund separate arrangements will apply. Further guidance will be available on the ATO website or alternatively contact our Office for further information.

You will be able to apply for early release from mid-April 2020.

## **TEMPORARY REDUCTION OF SUPERANNUATION MINIMUM DRAWDOWN RATES**

The Government is temporarily reducing superannuation minimum drawdown requirements for account-based pensions and similar products by 50% for 2019-20 and 2020-21. This measure will benefit retirees holding these products by reducing the need to sell investment assets to fund minimum drawdown requirements.

The Government is also reducing both the upper and lower social security deeming rates by a further 0.25% in addition to the 0.5% reduction to both rates announced on 12 March 2020.

The changes to the drawdown rates are below:

Age	Default Minimum Drawdown Rates (%)	Temporary Reduced Rates for 2019-20 & 2020-21 years (%)
Under 65	4	2
65-74	5	2.5
75-79	6	3
80-84	7	3.5
85-89	9	4.5
90-94	11	5.5
95+	14	7



## QUEENSLAND GOVERNMENT INCENTIVES

### LOW INTEREST LOAN FACILITY

The Queensland Government have released a media statement announcing a \$500m loan facility, which will comprise of loans of up to \$250,000, interest free for up to 12 months, for businesses to retain staff.

These loans are being managed by the Queensland Rural and Industry Development Authority (QRIDA) and they are currently taking expressions of interest in the lead up to rolling out these loans as soon as possible.

To register your interest you can call QRIDA on 1800 623 946 or email them at [contact\\_us@qrda.gov.au](mailto:contact_us@qrda.gov.au) with your full name, phone number and preferred email address.

### PAYROLL TAX RELIEF

In addition to these loans, the Queensland Government also announced payroll tax deferrals which will be available to all businesses across the state. **You won't need to pay payroll tax returns before 31 July 2020. You must continue to lodge returns in OSR Connect – without paying them – during this time. You can resume paying returns at any time during the deferral period.**

Return Period	Normal Due Date	Deferred Due Date
March	7 April 2020	3 August 2020
January – March Quarter	7 April 2020	3 August 2020
April	7 May 2020	3 August 2020
May	8 June 2020	3 August 2020
2019-2020 Annual	21 July 2020	3 August 2020

To be eligible, you must be an employer who pays \$6.5m or less in Australian taxable wages, and your current turnover, profit, customers, bookings, sales, supply contracts or other factors compared with normal trading conditions, have been directly affected by COVID-19.

If you are eligible, you will need to complete the online application at [https://qldtreasury.syd1.qualtrics.com/jfe/form/SV\\_9Eu9CxAOX5dlhf](https://qldtreasury.syd1.qualtrics.com/jfe/form/SV_9Eu9CxAOX5dlhf). If approved, your deferral will begin from the next return that is due.

**\*\*\*We believe that the Queensland State Government may announce today (24/3/20) that payroll tax from 1/1/20 will be refunded and that no payroll tax will be payable for the next three months. We will advise you further if this proceeds.\*\*\***

### DIVERSIFICATION GRANTS

The State Government have launched a \$500,000 grants package for small businesses in agriculture, food and fish exporting industries as well as supply chain partners to build resilience by diversifying into new markets (either international or interstate).

Priority will be given to businesses that can demonstrate they have been affected or likely to be affected by the coronavirus.

Grants between \$2,500 and \$50,000 will be issued to help businesses conduct market evaluation studies, to visit potential new markets, or to purchase new equipment required for diversification. Only one grant can be applied for under the scheme.

## Eligibility

To be eligible your business must, at the time of submitting your application, be one of the following:

- A Queensland based agriculture, food or fishing exporter
- A Queensland based critical supply chain partner (e.g. fishing business, producer, grower, grower collective, and wholesaler) to a Queensland based agriculture, food or fishing exporter.
- A not for profit industry organization working with Queensland based agriculture, food and fishing exporters.

The business must also be:

- A small to medium business employing less than 200 full time employees
- Registered and operating in Queensland, have an ABN and be registered for GST
- Trading viably for at least the past 2 years.

The grants can be applied for between 12 March 2020 and 20 April 2020.

For more information visit <https://www.business.qld.gov.au/industries/farms-fishing-forestry/agriculture/agribusiness/market-diversification-resilience-grants>.

## **SUPPORT FOR TOURISM OPERATORS AND HOSPITALITY PROVIDERS**

Fees and charges relief for tourism operators and hospitality providers includes:

- Waiving application fees for some variations to liquor licenses
- Waiving registration renewal fees for Inbound Tour Operators
- Waiving of daily fees for commercial activity agreements and permits
- Rebate on Marina charges and Passenger Levies
- Deferral of Tourism Lease rent Payments.

## **TEMPORARY RELIEF FOR FINANCIALLY DISTRESSED BUSINESSES**

The economic impact of the Coronavirus could see many otherwise profitable and viable businesses temporarily facing financial distress. It is important that these businesses have a safety net to make sure that when the crisis has passed they can resume normal business operations.

The elements of the package are:

## **TEMPORARY HIGHER THRESHOLDS AND MORE TIME TO RESPOND TO DEMANDS FROM CREDITORS**

### For companies:-

A creditor issuing a demand on a company is a common way for a company to enter liquidation. The government is temporarily increasing the current minimum threshold for such a demand under the *Corporations Act 2001* from \$2,000 to \$20,000 and will apply for 6 months.

Not responding to a demand within the specified time creates a presumption that the company is insolvent. The timeframe for a company to respond to a statutory demand has also been increased from 21 days to 6 months and will also apply for 6 months.

### For individuals:-

The threshold for the minimum amount of debt required for a creditor to initiate bankruptcy proceedings against a debtor will temporarily increase from its current level of \$5,000 to \$20,000 and will apply for 6 months.

Failure to respond to a bankruptcy notice is the most common act of bankruptcy. The time a debtor has to respond to a bankruptcy notice will be temporarily increased from 21 days to 6 months allowing the debtor to consider payment arrangements before being forced into bankruptcy. This will apply for 6 months.

## **TEMPORARY RELIEF FROM DIRECTORS' PERSONAL LIABILITY FOR TRADING WHILE INSOLVENT**

Directors are personally liable if a company trades while insolvent. To make sure companies have the confidence to continue to trade through this crisis, directors will be temporarily relieved of their duty to prevent insolvent trading with respect to any debtors incurred in the normal course of business.

This will relieve the director of personal liability that would otherwise be associated with the insolvent trading and will apply for 6 months.

Temporary relief from personal liability for insolvent trading will apply with respect to debtors incurred in the ordinary course of a company's business. Egregious cases of dishonesty and fraud will still be subject to criminal penalties and any debts incurred by the company will still be payable by the company.

## **CORONAVIRUS SME GUARANTEE SCHEME**

This Federal Government measure will support small and medium enterprises (SMEs) to gain access to working capital and help them get through the Coronavirus situation.

Under the scheme, the Federal Government will guarantee 50% of new loans issued by eligible lenders to SMEs. This will be available to all businesses with a turnover of \$50m or less.

The Government will provide eligible lenders with a guarantee for loans with the following terms:

- Maximum total size of loans of \$250,000 per borrower
- The loans will be up to 3 years, with an initial six month repayment holiday.
- The loans will be in form of unsecured finance, meaning that borrowers will not have to provide an asset as security for the loan.

Loans will be subject to lenders' credit assessment processes with the expectation that lenders will look through the cycle to sensibly take in account the uncertainty of the current economic conditions.

The Scheme will commence by early April 2020 and be available for new loans made by participating lenders until 30 September 2020.

## BANKING SECTOR ANNOUNCEMENTS

The Australian Banking Association have announced a relief package to apply to \$100 billion of existing small-business loans. Financial lenders will offer deferred loan repayments for small businesses affected by COVID-19 for six months.

Individual lenders will continue to make relevant announcements over the coming days so we advise you to contact your business banking manager to see if this applies to you.

## TRAVEL RESTRICTIONS

As you would be aware, Australia's border security has been restricted to help stop the spread of COVID-19. As at the date of writing, these restrictions are:

### Entering Australia

- All people entering Australia must self-isolate for 14 days. This means that-
  - You may board a domestic flight to your intended destination in Australia to self-isolate there
  - If you are well and not symptomatic, you may self-isolate in a hotel
  - If travelers do not comply with their 14 day self-isolation, they may face a range of penalties that exist in each State or Territory.
  - These restrictions remain in place until further notice.
- You can travel to Australia if you are an Australian citizen, a permanent resident, an immediate family member of an Australian citizen or permanent resident or a New Zealand citizen usually resident in Australia.
- If you are an immediate family member (i.e. spouse, dependant or legal guardian) holding a temporary visa you will need to provide evidence of your relationship. If you do not have a visa you cannot enter Australia until you have one.
- If you are an immediately family member or have a compelling or compassionate reason to travel to Australia urgently, you will need to apply for an exemption at <https://immi.homeaffairs.gov.au/help-support/departmental-forms/online-forms/covid19-enquiry-form>

For further information please refer to Department of Home Affairs at <https://www.homeaffairs.gov.au/news-media/current-alerts/novel-coronavirus>.

### Domestic Travel Restrictions

The Government have called for all 'non-essential' travel within Australia to be cancelled in particular interstate travel and long distance travel. At this stage, essential travel is considered going to work, doing the groceries and other daily tasks that you have to do.

As at 23 March 2020, Tasmania, Western Australia, South Australia, Queensland and the Northern Territory have closed its borders. The ACT have restricted their residents from leaving the state. This means that anyone entering these states from another state will be forced to self-quarantine for 14 days.

If you need to travel for work, make sure you have the right travel advice and know how to protect yourself and others if you're affected by the COVID-19. Make sure you and your staff check the Smart Traveller website prior to travelling. The ACCC has advice relating to event and travel cancellations.

## CONTACT US

Our Office remains open for business, however, we have closed the doors to the public. We are available to speak to on 07 4038 8888 or alternatively email us at:-

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