



GOODMAN
CHARTERED ACCOUNTANTS

SUPPLEMENTARY TO AUSTRALIAN AND QLD STATE GOVERNMENT RESPONSE TO CORONAVIRUS

On 24 March 2020, further announcements were made by the Federal Government and Queensland State Government regarding their response to Coronavirus.

This is a supplementary update and should be read in conjunction with our first and second stimulus package summaries previously sent to you.

QUEENSLAND STATE GOVERNMENT

This Queensland State Government have announced a \$4 billion package to support Queensland's health, jobs and businesses.

PAYROLL TAX RELIEF

This was again revisited by the Queensland State Government on 23 March 2020 as part of the \$4b package. The package now includes:

- Refunds of payroll tax for 2 months
- A payroll tax holiday for 3 months
- Deferral of paying payroll tax for the 2020 calendar year

Eligibility

Small & Medium Businesses

If you are an employer who pays **more than \$1.3m but less than \$6.5 million** in Australian taxable wages and have been negatively affected (directly or indirectly) by the coronavirus, you can apply for a:

- Refund of payroll tax for 2 months
- Payroll tax holiday (i.e. no payroll tax to be paid) for 3 months (i.e. January, February & March 2020)
- You can also apply for a deferral of payroll tax for the 2020 calendar year.

Large businesses

If you are an employer who pays **more than \$6.5 million** in Australian taxable wages and have been negatively affected (directly or indirectly) by the coronavirus, you can apply for:

- Deferral of payroll tax for the 2020 calendar year (if you have already applied, you do not need to reapply – it will be extended)
- Refund of payroll tax for 2 months

A business is directly or indirectly affected by coronavirus if their current turnover, profit, customers, bookings, retail sales, supply contracts and other factors are negatively affected compared to normal operating conditions.

How to apply

There are 2 application forms:

Apply for a deferral - https://qldtreasury.syd1.qualtrics.com/jfe/form/SV_9Eu9CxAOX5dlhf

Apply for a refund/holiday - https://qldtreasury.syd1.qualtrics.com/jfe/form/SV_0H5S0mZGFLwsY61

What happens next

Once your applications have been processed, the OSR will send an email with instructions on what you need to do.

- You won't need to pay payroll tax for the 2020 calendar year
- 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	Lodgement due date	Deferred payment due date
March	7 April 2020	14 January 2021
January –March Quarter	7 April 2020	14 January 2021
April	7 May 2020	14 January 2021
May	8 June 2020	14 January 2021
2019-2020 annual	21 July 2020	14 January 2021
July	7 August 2020	14 January 2021
August	7 September 2020	14 January 2021
September	7 October 2020	14 January 2021
October	9 November 2020	14 January 2021
November	7 December 2020	14 January 2021
December	14 January 2021	14 January 2021
October – December Quarter	14 January 2021	14 January 2021
July-December Half Year	14 January 2021	14 January 2021

WORKERS ASSISTANCE

The worker and industry support package includes:

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

INDUSTRY SUPPORT PACKAGE

- The Industry Support Package will assist large businesses through this period to ensure that they will be able to scale up and service the community when economic activity improves.
- For further detail on the Industry Support Package email COVID19ISP@treasury.qld.gov.au

OTHER SUPPORT FOR BUSINESS

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

SUPPORT FOR HOUSEHOLDS

- \$200 rebate for all 2.1 million Queensland households to offset the cost of water and electricity bills.
- \$50 asset ownership dividend payable per year for customers using less than 100 megawatt hours of electricity per year.
- This will automatically be applied through household electricity bills.

HEALTH

\$1.2 billion will be spent to increase the capacity of Queensland's health system to confront COVID-19. This includes the expansion of:

- Fever clinics
- Emergency department capacity
- Acute care services
- Regional aeromedical services for our remote communities.

IMMEDIATE INDUSTRY RECOVERY PACKAGE

An immediate Industry Recovery package, valued at \$27.25 million, will assist local government, business and industry with resilience and recovery strategies to deal with and mitigate impacts of COVID-19.

The package includes targeted financial support and advice; promotes Queensland locally and abroad through marketing and media activities; and provides counselling and support to businesses and students.

The package will help sustain jobs and businesses while work continues to contain the coronavirus.

ECONOMIC FUNCTIONAL RECOVERY GROUP (EFRG)

The EFRG coordinates the economic recovery activities for the Queensland Government. This group works with the affected industry groups and makes sure that responses meet the real needs of businesses.

WORKER TRANSITION SCHEME AND RAPID RESPONSE

This scheme provides a suite of information and support services to workers who find themselves without work as a result of business closures or redundancy programs.

The scheme will provide assistance, including:

- Engaging with administrators to offer worker transition scheme assistance
- Coordinating assistance from government departments.
- Monitoring progress on payment of all entitlements
- Where possible, assisting retrenched workers on where they might find new employment and advising of government training schemes if new skills are required for their next job.
- Assisting businesses affected by changes in the supply chain

For further assistance, contact EconomicRecovery@dsmip.qld.gov.au

Support is available whether you need assistance with finance, job seeking or training and career information.

For help accessing the appropriate service call:

- 13QGOV (13 74 68)
- Centrelink employment services and job network (13 28 50)
- Jobactive (13 62 58)

You can also refer to the following links for further information on available support from government and other agencies:

- Access to financial assistance - <https://www.dsmip.qld.gov.au/industry/industry-support/worker-transition-support/accessing-financial-assistance.html>

- Information and support for job seekers - <https://www.dsdmip.qld.gov.au/industry/industry-support/worker-transition-support/information-and-support-for-job-seeker.html>
- Training and career information - <https://www.dsdmip.qld.gov.au/industry/industry-support/worker-transition-support/training-and-career-information.html>
- Financial hardship - <https://www.dsdmip.qld.gov.au/industry/industry-support/worker-transition-support/financial-hardship.html>
- Access to mental health services - <https://www.dsdmip.qld.gov.au/industry/industry-support/worker-transition-support/access-to-mental-health-services.html>

FEDERAL GOVERNMENT

On 24 March 2020, the Federal Government announced a list of new measures.

CURRENT AND NEW MEASURES – BUSINESS, PREMISES AND PLACE CLOSURES

Along with the existing closures which came into effect from midday 23 March 2020, the following business, premise or place are prohibited, however, some exceptions apply. These will be in effect from 11.59pm 25 March 2020.

Food and Drink

Business, premises or place	Exceptions
Cafes, restaurants, fast-food outlets	Takeaway service, home delivery or hotel room service Café's or canteens at hospitals, care homes or schools, prison and military canteens, services providing food or drink to the homeless, workplace canteens can provide takeaway
Food courts	Delivery and takeaway can remain operational

** Those business that continue to operate must follow the follow social distancing rules of 1.5m, gathering for the purposes of ordering or collection must not exceed one person per 4sqm, retail food service provider may only operate to the extent that they are not promoting or facilitating persons consuming takeaway food or drink on or adjacent to their premises.

Retail

Business, premises or place	Exceptions
Auction houses	
Real estate auctions and open house inspections	Private appointments for inspection
Outdoor and indoor markets will be a decision for each state and territory	Food markets will continue to operate in all states and territories

Beauty & Personal Care Services

Business, premises or place	Exceptions
Hairdressers and barber shops	Up to 30 minute appointments and the per person per 4sqm rule applies in the premises
Beauty therapy, tanning, waxing, nail salons, tattoo parlours	
Spas and massage parlours	

Entertainment Venues

Business, premises or place	Exceptions
Cinemas, nightclubs	
Casinos, gaming and gambling venues	
Adult entertainment venues	
Concert venues, theatre, arenas, auditoriums, stadiums	Live streaming of a performance by a small group could be permissible with social distancing observed
Amusement parks and arcades	
Play centres (indoor and outdoor)	

Leisure and recreation

Business, premises or place	Exceptions
Community and recreation centres	Facilities will remain open for the purpose of hosting essential voluntary or public services, such as food banks or homeless services
Health clubs, fitness centres, yoga, barre and spin facilities, saunas, bathhouses and wellness centres	
Boot camps, personal training operating outside and inside	For outside events, limited to groups of no more than 10 people and social distancing must be exercised
Social sporting-based activities	
Swimming pools	

Residential facilities

Business, premises or place	Exceptions
Hotels, hostels, bed and breakfasts, campsites, caravan parks and boarding houses will be a decision for each state and territory	Excluding permanent residents and workers

Outdoor recreation

Business, premises or place	Exceptions
Caravan and camping parks will be a decision for each state and territory	Where people live permanently in caravan parks or are staying in caravan parks as interim abodes where their primary residence is not available, they may continue to do so.

Non-residential institutions

Business, premises or place	Exceptions
Galleries, museums, national institutions and historic sites	
Libraries, community centres, and youth centres	
Local government non-essential facilities and services (such as community halls, clubs, RSLs and PCYCs)	
Places of worship, weddings and funerals	Weddings with a maximum of no more than 5 people where the 1 person per 4sqm rule applies Funerals attended by a maximum of no more than 10 people and where the 1 person per 4sqm rule applies

BAN ON AUSTRALIANS TRAVELLING OVERSEAS

The Government have implemented a 'do not travel' ban on Australians travelling overseas. This will help avoid travellers returning to Australia with coronavirus and the risks of spreading coronavirus to other countries.

Exemptions, will be managed by the Australian Border Force, will apply to a range of categories including those for citizens ordinarily resident overseas, where travel is essential or necessary, where travel is in our national interest and on compassionate and humanitarian grounds.

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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We are here to support all of our clients and provide advice regarding your particular situation.

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