

COVID Support Measures	Who is this for	The Payment/Relief	Eligibility Criteria	Application and Guidelines
<p>COVID-19 Business Grant</p> <p>One-off payment applies to weeks 1 – 3 of the lockdowns (26 June to 17 July)</p>	<p>Eligible businesses</p> <ul style="list-style-type: none"> have an active ABN operating in NSW on 1 June 2021 have had total annual Australian wages of \$10 million or less on 1 July 2020. Note “total annual Australian wages” are the wages for NSW Payroll Tax Act purposes. Relevant grouping provisions apply. have had an aggregated annual turnover between \$75,000 and \$50 million (inclusive) for the year ended 30 June 2020 have business costs for which there is no other government support available <p>Ineligible businesses</p> <ul style="list-style-type: none"> Entities earning passive income (rents, interest, or dividends), government agencies, local governments, banks, and universities. Non-employed businesses are not eligible for the JobSaver if anyone associated with and deriving income from the business has received a Commonwealth COVID-19 Disaster Payment for the same period of JobSaver. 	<p>The payment</p> <ul style="list-style-type: none"> \$7,500 for a decline of 30% or more \$10,500 for a decline of 50% or more \$15,000 for a decline of 70% or more. <p>How funding may be used</p> <p>Business costs that may include, but are not limited to salaries and wages, utilities, and rent, financial, legal, or other advice, marketing and communications, perishable goods, or other business costs.</p> <p>Tax treatment of the payment</p> <p>The Treasurer has declared that the Business Grant is non-assessable non-exempt income under s59.97(3) of ITAA1997.</p>	<p>Reduction in turnover test</p> <ul style="list-style-type: none"> have experienced a decline in turnover of 30% or more over a minimum 2-week period from 26 June 2021 to 17 July 2021 compared to: <ul style="list-style-type: none"> the same period in 2019, or the same period in 2020, or the 2-week period immediately before the Greater Sydney lockdown began (12 June to 25 June 2021) Businesses on NSW border with Victoria impacted by the Victorian Stay at Home Directions that began on 27 May 2021, the test period is a minimum 2-week period from 27 May to 17 July 2021, compared with: <ul style="list-style-type: none"> the same period in 2019, or the same period in 2020, or the 2-week period immediately before the Greater Sydney lockdown began (13 May to 26 May 2021) Note that the reduction in turnover must be due to the public health orders. “Turnover” has the meaning for GST purposes. <p>Alternative circumstances</p> <p>If your business does not meet all the eligibility criteria such as that you did not have a business for the whole year, a shorter period can be annualised to get an equivalent annual turnover for the business.</p> <p>Maintain employee headcount</p> <p>for employing businesses, maintain your employee headcount from 13 July 2021 while receiving payments from this grant</p>	<p>Applications close on 13 September 2021.</p> <p>Application:</p> <p>https://www.service.nsw.gov.au/transaction/2021-covid-19-business-grant</p> <p>Services NSW Guidelines</p> <p>https://www.service.nsw.gov.au/2021-covid-19-business-grant-guidelines#attachment-b-ineligible-businesses</p> <p>Common Questions</p> <p>https://www.service.nsw.gov.au/2021-covid-19-business-grant-common-questions#eligibility</p>

Disclaimer

The information provided in this information sheet does not constitute advice. The information is of a general nature only and does not take into account your individual financial situation. It should not be used, relied upon, or treated as a substitute for specific professional advice. We recommend that you contact Brentnalls NSW before making any decision to discuss your particular requirements or circumstances.



COVID Support Measures	Who is this for	The Payment/Relief	Eligibility Criteria	Application and Guidelines
			<p>Non-employing businesses</p> <p>for non-employing businesses, have your primary income source come from this business. If you have more than one non-employing business, you can only claim payments for one business.</p>	
<p>JobSaver</p> <p>Fortnightly payments of 40% of pre-COVID weekly payroll applying from week 4 of lockdown (18 July) for the duration of the lockdown (due to end 28 August 2021)</p>	<p>Eligible businesses</p> <ul style="list-style-type: none"> have an active ABN operating in NSW on 1 June 2021 have had an aggregated annual turnover between \$75,000 and \$250 million (inclusive) for the year ended 30 June 2020. For larger businesses in the hospitality, tourism and recreation sectors, the turnover threshold is \$1 billion. have business costs for which there is no other government support available <p>Ineligible businesses</p> <ul style="list-style-type: none"> Entities earning passive income (rents, interest, or dividends), government agencies, local governments, banks, and universities. Non-employing businesses are not eligible for the JobSaver if anyone associated with and deriving income from the business has received a Commonwealth COVID- 	<p>Eligible businesses and not-for-profit organisations:</p> <ul style="list-style-type: none"> Equivalent to 40% of weekly Payroll for the work performed in NSW (minimum \$1,500/week, maximum \$100,000/week) Weekly Payroll should generally be determined by referring to the calculations underlying the most recent BAS lodged with the ATO prior to 26 June 2021. <p>Non-employing businesses</p> <p>Eligible businesses and not-for-profit organisations that do not have any employees will receive \$1,000 per week.</p> <p>How funding may be used</p> <p>Business costs that may include, but are not limited to salaries and wages, utilities, and rent, financial, legal, or other advice, marketing and communications, perishable goods, or other business costs.</p>	<p>Reduction in turnover test</p> <ul style="list-style-type: none"> have experienced a decline in turnover of 30% or more over a minimum 2-week period from 26 June 2021 to 17 July 2021 compared to: <ul style="list-style-type: none"> the same period in 2019, or the same period in 2020, or the 2-week period immediately before the Greater Sydney lockdown began (12 June to 25 June 2021) Note that the reduction in turnover must be due to the public health orders. “Turnover” has the meaning for GST purposes. <p>Alternative circumstances</p> <p>If your business does not meet all the eligibility criteria such as that you did not have a business for the whole year, a shorter period can be annualised to get an equivalent annual turnover for the business.</p> <p>Maintain employee headcount</p> <p>for employing businesses, maintain your employee headcount from 13 July 2021 while receiving payments from this grant</p>	<p>Applications close on 18 October 2021.</p> <p>Application:</p> <p>https://www.service.nsw.gov.au/transaction/jobsaver-payment</p> <p>Services NSW Guidelines</p> <p>https://www.service.nsw.gov.au/jobsaver-payment-guidelines#attachent-b-ineligible-businesses</p> <p>Common Questions</p> <p>https://www.service.nsw.gov.au/jobsaver-payment-common-questions</p>

Disclaimer

The information provided in this information sheet does not constitute advice. The information is of a general nature only and does not take into account your individual financial situation. It should not be used, relied upon, or treated as a substitute for specific professional advice. We recommend that you contact Brentnalls NSW before making any decision to discuss your particular requirements or circumstances.



COVID Support Measures	Who is this for	The Payment/Relief	Eligibility Criteria	Application and Guidelines
	19 Disaster Payment for the same period of JobSaver.	<p>Tax treatment of the payment</p> <p>The Treasurer has declared that the Business Grant is non-assessable non-exempt income under s59.97(3) of ITAA1997. However, it is taxable to businesses who have a turnover more than \$50m (s59.97(2)).</p>	<p>Non-employing businesses</p> <p>for non-employing businesses, have your primary income source come from this business. If you have more than one non-employing business, you can only claim payments for one business.</p>	
<p>COVID-19 Micro-business Grant</p> <p>A fortnightly tax-free grant of \$1,500 applying from week 1 of lockdown (26 June) for the duration of the lockdown (due to end 28 August 2021).</p>	<p>Eligible businesses</p> <ul style="list-style-type: none"> have an active ABN operating in NSW on 1 June 2021 have had an aggregated annual turnover between \$30,000 and \$75,000 for the year ended 30 June 2020. have business costs for which there is no other government support available <p>Ineligible businesses</p> <ul style="list-style-type: none"> Entities earning passive income (rents, interest, or dividends), government agencies, local governments, banks, and universities. Non-employing businesses are not eligible for the JobSaver if anyone associated with and deriving income from the business has received a Commonwealth COVID-19 Disaster Payment for the same period of JobSaver. 	<p>The payment</p> <ul style="list-style-type: none"> \$1,500 per fortnight <p>How funding may be used</p> <p>Business costs that may include, but are not limited to salaries and wages, utilities, and rent, financial, legal, or other advice, marketing and communications, perishable goods, or other business costs.</p> <p>Tax treatment of the payment</p> <p>The Treasurer has declared that the Business Grant is non-assessable non-exempt income under s59.97(3) of ITAA1997.</p>	<p>Reduction in turnover test</p> <ul style="list-style-type: none"> have experienced a decline in turnover of 30% or more over a minimum 2-week period from 26 June 2021 to 17 July 2021 compared to: <ul style="list-style-type: none"> the same period in 2019, or the same period in 2020, or the 2-week period immediately before the Greater Sydney lockdown began (12 June to 25 June 2021) Note that the reduction in turnover must be due to the public health orders. “Turnover” has the meaning for GST purposes. <p>Alternative circumstances</p> <p>If your business does not meet all the eligibility criteria such as that you did not have a business for the whole year, a shorter period can be annualised to get an equivalent annual turnover for the business.</p> <p>Maintain employee headcount</p> <p>for employing businesses, maintain your employee headcount from 13 July 2021 while receiving payments from this grant.</p>	<p>Applications close on 18 October 2021.</p> <p>Application:</p> <p>https://www.service.nsw.gov.au/transaction/2021-covid-19-micro-business-grant</p> <p>Services NSW Guidelines</p> <p>https://www.service.nsw.gov.au/2021-covid-19-micro-business-grant-guidelines#attachm-ent-a-ineligible-businesses</p> <p>Common Questions</p>

Disclaimer

The information provided in this information sheet does not constitute advice. The information is of a general nature only and does not take into account your individual financial situation. It should not be used, relied upon, or treated as a substitute for specific professional advice. We recommend that you contact Brentnalls NSW before making any decision to discuss your particular requirements or circumstances.



COVID Support Measures	Who is this for	The Payment/Relief	Eligibility Criteria	Application and Guidelines
			<p>Non-employed businesses</p> <p>for non-employed businesses, have your primary income source come from this business. If you have more than one non-employed business, you can only claim payments for one business.</p>	<p>https://www.service.nsw.gov.au/2021-covid-19-micro-business-grant-common-questions</p>
Payroll Tax Support	Entities who have NSW Payroll Tax lodgement and payment obligations.	<ul style="list-style-type: none"> Payroll tax customers have the option of deferring their payroll tax lodgement and payments until 7 October 2021. After lodging their 2021 annual reconciliation, customers will have the option of entering a new Support Payment Arrangement. Customers have the option of deferring their payments for the July and August 2021 until 7 October 2021. 	N/A	<p>Revenue NSW guidelines</p> <p>https://www.revenue.nsw.gov.au/taxes-duties-levies-royalties/payroll-tax</p>
<p>Land Tax Relief</p> <p>Commercial or residential landowner who has reduced tenants' rent due to COVID-19, between 1 July 2021 and 31 December 2021, may be eligible for</p>	<p>NSW landowners</p> <p>Note: residential landlords can apply for either the residential tenancy support payment or the COVID-19 land tax relief.</p>	<p>The land tax reduction will be the lesser of:</p> <ul style="list-style-type: none"> the amount of rent reduction you provided to an eligible tenant for any period between 1 July 2021 and 31 December 2021, or 100 per cent of the land tax attributable to the parcel of land leased to that tenant. <p>Land tax relief will:</p>	<p>Landowners:</p> <ul style="list-style-type: none"> You are leasing a parcel of land to: <ul style="list-style-type: none"> a commercial tenant, who has an annual turnover of up to \$50 million and is eligible for the Micro-business Grant, the Business Grant and/or the JobSaver scheme, or a residential tenant who has had a reduction in household income of 25 per cent (or more) because of COVID-19. you reduce the rent of the affected tenant for any period between 1 July 2021 and 31 December 	<p>Applications close on 31 January 2022 and are submitted via Service NSW</p> <p>https://www.service.nsw.gov.au/transaction/apply-covid-19-land-tax-relief</p>

Disclaimer

The information provided in this information sheet does not constitute advice. The information is of a general nature only and does not take into account your individual financial situation. It should not be used, relied upon, or treated as a substitute for specific professional advice. We recommend that you contact Brentnalls NSW before making any decision to discuss your particular requirements or circumstances.



COVID Support Measures	Who is this for	The Payment/Relief	Eligibility Criteria	Application and Guidelines
the NSW Government's land tax relief.		<ul style="list-style-type: none"> be paid to you as a refund if you've already paid your land tax be used to offset the balance of the amount of land tax payable if you have not yet completed payment. 	<p>2021; and for 2021, you have land tax attributable to the parcel of land leased to that tenant.</p> <ul style="list-style-type: none"> Before applying, landowners are responsible for verifying that: <ul style="list-style-type: none"> residential tenant is in financial distress, and/or commercial tenant is eligible to be approved for the Micro-business Grant, the Business Grant and/or the JobSaver scheme. To be eligible, the rent reduction must not be required to be paid back later. 	<p>Revenue NSW guidelines</p> <p>https://www.revenue.nsw.gov.au/news-media-releases/covid-19-tax-relief-measures/2021-land-tax-covid-19-relief-guidelines-jul-dec</p>
<p>Residential Tenancy Support Payment</p> <p>Available to eligible landlords who agree to reduce the rent of COVID-19 impacted tenants from 14 July 2021.</p>	<p>NSW residential landowners</p> <p>Note: residential landlords can apply for either the residential tenancy support payment or the COVID-19 land tax relief.</p>	<ul style="list-style-type: none"> The amount per tenancy agreement has been increased from the original \$1,500 and is now capped at \$3,000, or the amount of reduced rent from 14 July 2021, whichever is lower. You can currently only apply for amounts up to \$1,500. You'll be able to apply for amounts between \$1,500 to \$3,000 from 27th August 2021. Landlords can make separate claims for each rental property they own. 	<p>To be eligible for the payment, you must:</p> <ul style="list-style-type: none"> be a landlord or managing agent have proof of the residential tenancy agreement(s) with your tenant(s) such as: <ul style="list-style-type: none"> a rental bond number, or a written tenancy agreement if no bond has been lodged. have reduced the rent for your COVID-19 impacted tenant(s) from 14 July 2021. 	<p>Application and templates:</p> <p>https://www.service.nsw.gov.au/transaction/apply-residential-tenancy-support-payment</p>
Commercial Leasing Code of Conduct	Commercial landlords and tenants	<p>Key leasing principles:</p> <ul style="list-style-type: none"> Landlords must not terminate leases due to non-payment of rent during the COVID. 	N/A	<p>Details of the Code of Conduct for Commercial Tenancies and full leasing principles:</p>

Disclaimer

The information provided in this information sheet does not constitute advice. The information is of a general nature only and does not take into account your individual financial situation. It should not be used, relied upon, or treated as a substitute for specific professional advice. We recommend that you contact Brentnalls NSW before making any decision to discuss your particular requirements or circumstances.



COVID Support Measures	Who is this for	The Payment/Relief	Eligibility Criteria	Application and Guidelines
The NSW Government reinstated the National Cabinet's Commercial Leasing Code of Conduct on 13 August 2021.		<ul style="list-style-type: none"> Tenants must remain committed to the terms of their lease. Landlords must offer tenants proportionate reductions in rent payable in the form of waivers and deferrals of up to 100% of the amount ordinarily payable based on the reduction in the tenant's trade during COVID and a subsequent reasonable recovery period. 		https://www.smallbusiness.nsw.gov.au/get-help/covid-19/national-code-conduct-commercial-tenancies

Disclaimer

The information provided in this information sheet does not constitute advice. The information is of a general nature only and does not take into account your individual financial situation. It should not be used, relied upon, or treated as a substitute for specific professional advice. We recommend that you contact Brentnalls NSW before making any decision to discuss your particular requirements or circumstances.

