



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

as at March 25, 2020

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

FOR CLUBS, ASSOCIATIONS - NATIONALLY

- **Cash for Clubs who employ staff**

- Eligibility:
 - employ staff and withhold tax on wages;
 - businesses with a turnover of less than \$50M – includes Not-For-Profits;
 - active employers prior to March 12.
- Businesses can receive two payments of a minimum of \$10,000 and maximum of \$50,000 from April 28.
- More details can be found at: https://treasury.gov.au/sites/default/files/2020-03/Fact_sheet-Cash_flow_assistance_for_businesses_0.pdf
- Included in the above fact sheet are details about how apprentices (such as apprentice greenkeepers) can get a 50% wage subsidy for nine months, up to \$21,000 in total.

- **Temporary relief for financially distressed businesses**

- There is a temporary increase in the threshold (from \$2,000 to \$20,000) at which creditors can issue a statutory demand on a business and the time companies have to respond to statutory demands they receive (from 21 days to six months).
- There is temporary relief for directors from any personal liability for businesses trading while insolvent – this will apply for six months.
- More details can be found at: <https://www.business.gov.au/risk-management/emergency-management/coronavirus-information-and-support-for-business/temporary-relief-for-financially-distressed-businesses>

- **Loan guarantee scheme & relaxation of lending**

- Eligibility:
 - businesses with a turnover of less than \$50M – includes Not-For-Profits.
- The Government will provide a guarantee of 50% for new unsecured loans to be used for working capital.
- Loans of up to \$250,000 for up to three years, with a pause on repayments for six months – to commence by early April.
- More details can be found at: https://treasury.gov.au/sites/default/files/2020-03/Fact_sheet-Supporting_the_flow_of_credit_1.pdf
- The Government is also providing an exemption from responsible lending obligations for lenders providing credit to existing small business customers. This exemption is for six months, and applies to any credit for business

purposes, including new credit, credit limit increases and credit variations and restructures.

- **AGMs can be postponed for two months for businesses with AGMs due to be held by 31 May**
 - It is expected that ASIC will also provide further updates for businesses with March, April, May or June year end dates in coming months.
 - More details can be found at: <https://asic.gov.au/about-asic/news-centre/find-a-media-release/2020-releases/20-068mr-guidelines-for-meeting-upcoming-agm-and-financial-reporting-requirements>

FOR EMPLOYEES, BOWLERS – NATIONALLY

- **Payments to support households**
 - The Government is providing two separate \$750 payments to social security, veteran, other income support recipients (including those who receive Family Tax Benefits) and eligible concession card holders. The first payment will be made from March 31, 2020 and the second payment will be made from July 13, 2020. Around half of those that benefit are pensioners.
 - More details can be found at: <https://treasury.gov.au/sites/default/files/2020-03/Fact sheet-Payments to support households.pdf>
- **Income support for individuals**
 - For new and existing recipients of JobSeeker Payments (which replaced Newstart Allowance and a number of other payments from 20 March 2020), Parenting Payment, Youth Allowance for jobseekers, Youth Allowance for students, Austudy, Abstudy, Farm Household Allowance, and Special Benefit. The supplement will be paid for six months and almost doubles the maximum payment rate for a JobSeeker Payment recipient.
 - A \$550 per fortnight payment to commence on April 27, 2020 and continue for six months.
 - More details can be found at: <https://treasury.gov.au/sites/default/files/2020-03/Fact sheet-Income Support for Individuals.pdf>
- **Early access to superannuation**
 - Eligibility – if after January 1, 2020:
 - you were made redundant; or
 - your working hours were reduced by 20 per cent or more; or
 - if you are a sole trader — your business was suspended or there was a reduction in your turnover of 20 per cent or more.
 - Eligible individuals will be able to apply to access up to \$10,000 of their superannuation before July 1, 2020. They will also be able to access up to a further \$10,000 from July 2, 2020 for approximately three months
 - More details can be found at: <https://www.ato.gov.au/Individuals/Super/Withdrawing-and-using-your-super/Early-access-to-your-super/#Compassionategrounds>

- **Temporarily reducing minimum superannuation drawdowns and social security deeming rates**
 - There are temporarily reductions on superannuation minimum drawdown requirements for account-based pensions and similar products by 50% for the 2019-20 and 2020-21 income years.
 - The Government is also reducing both the upper and lower social security deeming rates by a further 0.25 percentage points in addition to the 0.5 percentage point reduction to both rates announced on March 12, 2020.
 - More details can be found at:
https://treasury.gov.au/sites/default/files/2020-03/Fact_sheet-Providing_support_for_retirees_to_manage_market_volatility.pdf

FOR CLUBS, ASSOCIATIONS – NEW SOUTH WALES

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

FOR CLUBS, ASSOCIATIONS – VICTORIA

- **Payroll tax waived**
 - Businesses with annual taxable wages up to \$3M will have their payroll tax for their payroll tax for the 2019-2020 financial year waived. Eligible businesses must continue to lodge returns but do not need to make further payments for this financial year. Businesses will also be eligible to defer any payroll tax liability for the first three months of the 2020-21 financial year until January 1, 2021.
- **Liquor licence fees waived**
 - Businesses that have paid for a renewable liquor licence for 2020 will be reimbursed their licence fee and those yet to pay will have the fee waived.
- **Land tax deferral**
 - Land-owners due to pay 2020 land tax that have at least one non-residential property and total taxable landholdings below \$1M have the option of deferring their 2020 land tax payment until after December 31, 2020.
- **Business Support Fund**
 - \$500 million has been announced to support “hard hit” sectors including hospitality, tourism, accommodation, arts and entertainment, and retail. More details to follow.

FOR CLUBS, ASSOCIATIONS – QUEENSLAND

- **Payroll tax relief**
 - Immediate payroll tax refunds of \$740 million for COVID-19 affected businesses.
 - Payroll tax returns for all businesses have been deferred until July 31, 2020.
 - A payroll tax holiday and deferral until the end of 2020 for eligible businesses.
 - All small and medium businesses (payroll up to \$6.5M) will be eligible for:
 - A two-month refund of payroll tax, giving an average of nearly \$9,000 cash;
 - A three-month payroll tax holiday, saving an average of \$13,360;
 - In addition, they will be eligible to defer all payroll tax payments for the rest of 2020.
- **Power costs**
 - \$500 rebate on electricity bills for all Queensland small and medium sized businesses that consume less than 100,000kW hours. This will be automatically applied to electricity bills.
- **Liquor licensing**
 - Waived for business impacted by enforced safety industry shutdowns.

FOR EMPLOYEES, BOWLERS – QUEENSLAND

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

FOR CLUBS, ASSOCIATIONS – SOUTH AUSTRALIA

- Only broad commentary from the South Australian government as yet:

“The stimulus package will inject \$350M into our economy. The package aims to safeguard (our) economy and minimise the economic impacts of the COVID-19 global crisis. This response includes road and hospital upgrades, new tourism infrastructure and an expanded Economic and Business Growth Fund to support local industry. We’re also working with councils to deliver \$50M of local projects that will support local jobs and local businesses”. Details to follow: <https://business.sa.gov.au/COVID-19-business-information-and-support/Economic-response-package>

FOR CLUBS, ASSOCIATIONS – WESTERN AUSTRALIA

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

- **Payroll tax waived**
 - Businesses with a payroll of between \$1M and \$4M will receive a one-off grant of \$17,500. Eligible businesses will be able to apply to defer their 2019-2020 payroll tax payment.

- The payroll tax threshold will be increased to \$1M from July 1, 2020, six months earlier than planned.

FOR EMPLOYEES, BOWLERS – WESTERN AUSTRALIA

- **Household fees and charges**
 - All increases, fees and charges will be frozen until at least July 2021. This includes utilities, public transport fares, motor vehicle charges.
- **Power costs**
 - The Energy Assistance Package (EAP) in 2020-21 will be doubled to provide additional support to vulnerable Western Australians. The payment will increase from \$300 to \$600 for eligible concession card-holders.

FOR CLUBS, ASSOCIATIONS – TASMANIA

- **Payroll tax waived**
 - Payroll tax returns for all businesses have been deferred until July 31, 2020.
- **Interest free business loans**
 - For businesses with a turnover of less than \$5M, interest free for three years.
- **Impact form to complete**
 - Clubs/Associations should take the time to complete the form below to provide details on how the COVID-19 shutdowns have affected their business – the form can be found here:
<https://k2.stategrowth.tas.gov.au/Runtime/Runtime/Form/EDC.FRM.EmergencyDataCollectionForm/>

More info:

https://www.business.tas.gov.au/_data/assets/pdf_file/0009/226377/Stimulus Packages-Small business - COVID-19 Fact Sheet.pdf

FOR EMPLOYEES, BOWLERS – TASMANIA

- **Relief payments for those in isolation**
 - One-off payments of \$250 for individuals or up to \$1,000 for families, for those who are required by Public Health to self-isolate as a result of the coronavirus. Eligibility includes those with a Health Care Card or a Pensioners, Concession Card and those on low incomes who can demonstrate a need for financial support, including casual workers.

Please note that all of the advice is current as at March 25, 2020 and economic support packages from all levels of governments are expected to be expanded over the coming weeks and months.

**Chris Wallace
General Manager - Participation and Programs
Bowls Australia**