



What lockdown support is available to NSW business?

If your business has been adversely impacted by the recent lockdown in NSW, support is available.

Inside

2021 COVID-19 Business Grant of up to \$15,000	1
How to apply.....	1
Eligibility.....	2
JobSaver: Cashflow Support of up to \$10,000.....	2
How to apply.....	2
Eligibility.....	2
\$1,500 Micro Business Grants	3
How to apply.....	3
Eligibility.....	3
Payroll tax relief.....	3
Payroll tax and lodgement deadline deferred	3
25% payroll tax waiver for businesses between \$1.2m and \$10m	3
Rent protections and grants	3
Eviction moratorium	3
Land tax relief	3
Specific sector based support.....	4
Arts community.....	4
Accommodation sector.....	4
Gaming machine tax deferrals	4
How to contact us.....	Error! Bookmark not defined.

The NSW and Federal Governments have announced a series of new measures to support business during extended lockdowns of four weeks or more.

- Up to \$15,000 through the expanded NSW 2021 COVID-19 business grants program
- Up to \$10,000 cashflow support per week
- NSW micro business grants
- NSW payroll tax deferrals and a 25% payroll tax waiver
- NSW Rent protections and grants
- NSW Sector support for the arts and accommodation sector

You can streamline the process of applying for business support by ensuring:

- Your business and contact details are up to date on the [Australian Business Register](#)
- Your personal and business details are up to date and you have a [MyServiceNSW](#) account with a [business profile](#)

2021 COVID-19 Business Grant of up to \$15,000

The previously announced small business grants have been increased to up to \$15,000 and expanded to eligible businesses (including not-for-profits and sole traders) with annual wages of up to \$10 million.

The value of the grant is determined by the impact of the lockdown on your turnover. Your business will need to prove a decline in turnover across a minimum 2 week period after the commencement of the major restrictions.

Decline in turnover	Grant
70%+	\$15,000
50% or more	\$10,500
30% or more	\$7,500

How to apply

Applications are made online through [ServiceNSW](#). Applications close at 11:59pm on 13 September 2021.

Eligibility

The 2021 COVID-19 business grant is available if you:

- Have an active ABN; and
- Can demonstrate that your business was operating in NSW as at 1 June 2021; and
- Have had total annual Australian wages of \$10m or less as at 1 July 2020; and
- Have had an aggregated annual turnover between \$75,000 and \$50m (inclusive) for the year ended 30 June 2020; and
- Have unavoidable business costs from 1 June 2021 to 17 July 2021 for which there is no other government support available; and
- Maintain employee headcount as at 13 July 2021 – the number of people you employed in NSW including full time, part time and casuals that have been employed by the business for more than 12 months; and
- Have experienced a decline in turnover of at least 30% over a minimum 2-week period from 26 June 2021 to 17 July 2021, compared to the same period in 2019.
 - For businesses and not-for profits on the NSW border with Victoria impacted by lockdown orders that began on 27 May 2021, use the turnover period from 27 May 2021 to 17 July 2021 compared to the same period in May and/or June and/or July 2019.

GST concepts are used in determining whether the business has suffered a decline in turnover of at least 30%.

Businesses that are not able to meet all the eligibility criteria can still potentially qualify for the grant, but it will normally be necessary to contact Service NSW to discuss the situation before applying.

Non-employing businesses such as sole traders are not eligible to apply if persons associated with the business, and who derive income from it, have applied for, or are receiving, the Commonwealth COVID-19 Disaster Payment.

We can work with you to help assess your eligibility and apply for the grant!

JobSaver: Cashflow Support of up to \$10,000

A cashflow payment between a minimum of \$1,500 and maximum of \$10,000 per week based on 40% of the NSW payroll payments of your business (including not-for-profits).

Businesses without employees that meet the eligibility criteria such as sole traders, will be able to access a payment of \$1,000 per week.

The cashflow support will cease when lockdown restrictions are eased or when the Commonwealth hotspot declaration is removed.

The cashflow support payments will be made weekly.

How to apply

Applications for the cashflow support have not yet opened but you can register your interest through [ServiceNSW](#).

Eligibility

- Annual turnover between \$75,000 and \$50 million
- Demonstrate a 30% or more decline in turnover
- Maintain your full time, part time and long term casual staffing level as of 13 July 2021
- Impacted by the current Greater Sydney COVID-19 restrictions

\$1,500 Micro Business Grants

A new grant for micro businesses (including sole traders) providing \$1,500 per fortnight while lockdown restrictions apply. The grants are available from week one of the lockdown until restrictions are eased.

How to apply

Applications for the cashflow support have not yet opened but you can register your interest through [ServiceNSW](#).

Eligibility

- Annual turnover of more than \$30,000 and less than \$75,000
- Demonstrate a 30% or more decline in turnover
- The business provides the primary income source for a person associated with the business
- Impacted by the current Greater Sydney COVID-19 restrictions

Payroll tax relief

Payroll tax and lodgement deadline deferred

NSW payroll tax has been deferred for July and August 2021 until 7 October 2021 for all businesses.

The due date for the 2020-21 annual reconciliation has also been deferred until 7 October 2021.

Previous payroll tax deferrals and payment arrangements for 2020-21 due in July 2021 have not been deferred.

25% payroll tax waiver for businesses between \$1.2m and \$10m

Businesses with Australian wages of between \$1.2 million and \$10 million that have experienced a 30% decline in turnover, will be provided with a 25% payroll tax waiver in 2021-22. Further details of the reduction will be available by the end of August from [RevenueNSW](#).

Rent protections and grants

Commercial and retail rent protections will be reinstated.

Eviction moratorium

Legislative amendments will be introduced shortly providing a short-term eviction moratorium for rental arrears where a residential tenant suffers loss of income of 25% due to COVID-19 and meets certain other criteria. The moratorium applies to tenants with an annual turnover of \$50 million or less.

Commercial and retail landlords will need to attempt mediation before recovering a security bond, or locking-out or evicting a tenant impacted by Public Health Orders.

Land tax relief

Land tax relief equal to the value of rent reductions provided by commercial, retail and residential landlords to financially distressed tenants will be available for up to 100% of the 2021 land tax liability.

See [Residential Tenancies Moratorium Application for rent negotiation](#)

Specific sector based support

Arts community

A \$75 million support package will be provided to the performing arts sector to be administered by [Create NSW](#).

The package will be delivered in two stages:

- Immediate support to provide relief to eligible organisations who were staging performances during the period covered by the Public Health Orders.
- Funding available to support eligible organisations to reschedule performances once it is safe for restrictions to ease.

Eligible organisations include performing arts organisations with heavy reliance on box office income, including not-for-profit performing arts companies who were staging, or scheduled to stage performances during the lockdown period, commercial producers and some live music venues.

Organisations will need to provide evidence of performances scheduled, venues and average ticket prices.

[CreateNSW](#) will open applications from 23 July 2021.

Accommodation sector

A \$26 million support package for eligible tourism accommodation providers that have lost business during the school holiday period.

Assistance will be based on the number of cancelled 'room nights' of:

- \$2,000 for up to 10 room nights
- \$5,000 for 11 or more room nights

To be eligible, you will need to be able to show evidence of cancellations for lost room nights between 25 June and 11 July 2021.

Gaming machine tax deferrals

All businesses paying hotel or club gaming machine tax will be able to defer the taxes for the 2021-22 financial year:

- Hotels: deferrals for June and September quarter until 21 January 2022.
- Clubs: deferrals for the August quarter until 21 December 2022.

How to contact us

The DRB Group team are here to help you. Please contact our office for any queries.



Ph: (02) 4228 1888

Web: www.drbgroup.com.au

Suite 2, Level 1, 336 Keira Street
(Entrance on West Street)
PO Box 1232, Wollongong NSW 2500

*/ Accounting - Bookkeeping - Taxation
/ Financial Planning - Superannuation - Finance
/ Business Advice - Sports Management*

The material and contents provided in this publication are informative in nature only. It is not intended to be advice and you should not act specifically on the basis of this information alone. If expert assistance is required, professional advice should be obtained.

Updated 20 July 2021