

Australian Capital Territory

Details of business/financial support packages

- Immediate financial injection of \$700,000 to ACT peak sport and recreations bodies
- Early access to the 2021 Sport and Recreation Grants Program
- Bringing forward the 2021 Sport and Recreation Grants Program
- Waiver of ACT Government sportsground hire fees
- Suspension of all outstanding invoices payments due for ACT Government sportsground hire fees
- Waiver of facility rent/hire fees from the ACT Education Directorate
- Rental relief for community organisations using ACT Government properties, including those with lease rental arrangements.
- Waiver of all booking fees for use of Stromlo Forest Park by community and not for profit groups
- Electricity Rebate for Small Businesses
- Licensed venues and off licensed venue
- Payroll tax waivers
- Greater flexibility for AGMs
- Boosting Cash for Employers will provide up to \$100,000 to eligible small and medium size business and not-for-profits that employ people, with a minimum payment of \$20,000, so that they can keep operating, pay bills and retail staff.
- Temporary relief for financially distressed business, including increasing the threshold at which creditors can issue a statutory demand and temporary relief for Directors from personal liability while trading insolvent.

Additional information and resources

<https://www.sport.act.gov.au/about-us/covid19-news>

Sport Sector Support Fact Sheet

https://www.sport.act.gov.au/data/assets/pdf_file/0016/1540051/COVID-19-Sport-Sector-Support-Fact-sheet-24-April.pdf

Sport and Recreation in the ACT - FAQ

https://www.sport.act.gov.au/data/assets/pdf_file/0019/1541260/FAQ-Coronavirus-29-April-2020.pdf



New South Wales

Details of business/financial support packages

Support for Sporting Organisations Employing people:

- Office of Sport directs clubs and associations to their national body as a first port of call
- Information on NSW payroll tax support relating to COVID-19 to assist business and organisations including not for profit sporting organisations and employees and volunteers available through NSW Government website

Financial Assistance:

Establishment of **Small Business Grants** of up to \$10,000 to support small businesses across NSW struggling to cope with the COVID-19 shutdown to fund unavoidable business costs such as utilities, overheads, legal costs and financial advice. For more information eligibility and to apply, visit [Service NSW](#)

A \$440 million six-month **rental support** package for residential and business tenants and landlords facing financial hardship due to COVID-19. This support package includes a six-month moratorium on landlords seeking to evict tenants due to rental arrears as a result of COVID-19, together with longer six-month restrictions on rental arrears evictions for those financially disadvantaged by COVID-19. For more information, visit the [NSW Small Business Commissioner](#) for commercial tenancies, [NSW Fair Trading](#) for residential tenancies and [Revenue NSW](#) for information about NSW land tax initiatives.

- deferral of rents for six months for commercial and not-for-profit tenants with less than 20 employees in all Government properties
- deferral of payroll tax for business and organisations with payrolls over \$10 million for six months (up to \$4 billion deferred). Businesses and organisations with payrolls of \$10 million or less received a three-month waiver on payroll tax in the first package. These businesses will now get an additional three-month deferral as well. Visit [Revenue NSW](#) for more information.
- creation of a \$1 billion [Working for NSW](#) fund to sustain business, create new jobs and retain employees
- [\\$395 million package](#) to safeguard local council jobs, services and infrastructure, including \$112.5 million to support a Council Job Retention Allowance of \$1,500 per fortnight per employee to limit job losses in the NSW local government sector. The allowance will be paid for up to three months to qualifying staff working in the NSW local government sector
- 25% reduction in annual tax liability when annual reconciliations are lodged (due 28 July). For businesses who lodge and pay monthly there is no payment required for the months of March, April and May 2020
- Tax-free threshold increased to \$1million for the financial year commencing on 1 July 2020

Organisational and Business Support

<https://sport.nsw.gov.au/sector-resources-library/organisational-and-business-support#Legal%20and%20financial%20advice%20and%20support>

City of Sydney quick response grants

One-off support for individuals and teams experiencing financial hardship that are selected to participate in events in the sporting, academic, cultural or environmental fields

<https://www.cityofsydney.nsw.gov.au/community/grants-and-sponsorships/community-grants/quick-response>

Community-University Partnership grant

Grants of up to \$1,000 are currently available through the CSU Community – University Partnership grant program. If you're a community group, school, sporting club, Indigenous group or cultural organisation, you can apply for a grant of up to \$1,000 to help boost and support your project.



Community University Partnership grants are available in all Charles Sturt University campus cities:

Albury-Wodonga, Bathurst, Dubbo, Orange, Port Macquarie and Wagga Wagga. You can choose from six categories: Art & Culture; Education; Indigenous Engagement; Health & Wellbeing; Environmental Sustainability or Sport. There are two rounds planned for the 2020 calendar year, Round one as closed, Round 2 opens 13 July and closes 10 August: <https://about.csu.edu.au/community/grants>

Local Sports Grant Program – Ballina

\$77.5k for 17 clubs in Ballina Electorate established to:

- target opportunities specifically for women and girls
- overall participation opportunities
- support local communities affected by drought

Funds were distributed to:

- N Rivers Outrigger **Canoe** Club - \$8,033 (Paddles, Safety Equip, Boats)
- Richmond River **Sailing** Club - \$5,000 (Training Boats)
- Alstonville **Football** Club - \$2,000 (Sport Dev, coaching certificates)
- Byron Bay **Football** Club - \$5,000 (Girls only carnival)
- Byron Bay **Football** Club - \$2,000 (Licences course for HP coaches)
- N Rivers **Mountain Bike** Club - \$2,000 (Coaching development program)
- Ballina **Netball** Association - \$800 (Umpire and Umpire Mentor development)
- Alstonville Swimming Club - \$5,000 (Travel assistance)
- Mullumbimby **Football** Club - \$5,000 (Subsidised reg fees for special needs players)
- Wollongbar **Rugby** Club - \$5,000 (Subs for Junior players training camp)
- Mullumbimby **Tennis** - \$3,897 (Wheelchair access ramps repairs)
- Ballina **Petanque** Club - \$10,000 (Additional piste)
- Wollongbar Warriors - \$3,455 (Sports access and equipment founding project)
- Ballina Outrigger **Canoe** Club - \$4,400
- Ballina **Hockey** Club - \$6,865 (Safety netting behind goal areas)
- Byron Bay **Basketball** Club - \$5,000 (Support for U14 girls rep team)

Clubs NSW - ClubGRANTS

ClubGRANTS is one of Australia's largest grant programs, providing more than \$100 million in cash each year to a variety of worthy causes across NSW.

Charities, sporting organisations and not-for-profit community groups are among tens-of-thousands of worthy causes funded through the program each year.

Applicants should be aware that ClubsGRANTS funding is likely to reduce in the short term as a response to economic uncertainty and the fact that clubs are not trading. More information:

<https://www.clubgrants.com.au/>

Facebook Small Business Grants programme (COVID-19)

Facebook is providing US\$100 million across 30,000 eligible small businesses in more than 30 countries where Facebook has a local office (Australia is included) through their Small Business Grants programme. To be eligible to apply, you must:

- Have between 2 and 50 employees
- Have been in business for over a year
- Have experienced challenges from COVID-19



- Be in or near a location where Facebook operates

More information: <https://en-gb.facebook.com/business/boost/grants>

Office of Responsible Gambling – Infrastructure Grants

The NSW Government offers grants to communities across NSW to support the building, renovation and fit-out of infrastructure. Funding is available for arts and cultural

infrastructure, sport and recreation infrastructure and projects that assist communities with essential infrastructure and disaster readiness.

Infrastructure Grants are made possible through the NSW Government's Clubgrants Category 3 Fund, which reinvests a contribution from the state's registered clubs gaming machine profits back into community projects.

More information: <https://www.responsiblegambling.nsw.gov.au/funding-opportunities/infrastructure-grants>

Additional information and resources

<https://sport.nsw.gov.au/sector-resources-library>

Service NSW

<https://www.service.nsw.gov.au/covid-19>

Sport NSW

<https://www.sportnsw.com.au/news/sport-nsw-covid-19-update/>

<https://business.gov.au/Risk-management/Emergency-management/Coronavirus-information-and-support-for-business/JobKeeper-Payment-for-employers-and-employees>

<https://www.revenue.nsw.gov.au/news-media-releases/covid-19-tax-relief-measures/covid-19-coronavirus-and-land-tax>

<https://www.smallbusiness.nsw.gov.au/get-help/covid-19/covid-19-coronavirus-information-small-business-owners>

<https://www.fairtrading.nsw.gov.au/resource-library/publications/coronavirus-covid-19/property/moratorium>

Public Health Information

Staying Active during COVID-19. A series of information and advice for a broad range of participants:

<https://sport.nsw.gov.au/stayingactive>

Organisational and Business Support (general advice, not covid-19 specific)

Running your SSO - <https://sport.nsw.gov.au/clubs/ryso>

Running your club - <https://sport.nsw.gov.au/clubs/ryc>

Learning and Development

<https://sport.nsw.gov.au/sector-resources-library/learning-and-development#Sports%20related%20learning%20and%20development>

Mental Health

Provides a link to the Mental Health Commission for information and tips on mental health and wellbeing

<https://nswmentalhealthcommission.com.au/mental-health-and-the-coronavirus>



Wellbeing, Welfare and Safety

<https://sport.nsw.gov.au/sector-resources-library/wellbeing-welfare-and-safety>

Webinars and Digital Forums

A collaboration between Sport NSW, the Australian College of Physical Education and NSW Office of Sport – the Timeout Talks webinar series commenced on 30 April with the aim of keeping the sporting community united so they can return as one.

<https://www.sportnsw.com.au/news/timeout-talks/>

Covid-19 Safety plan guidelines

<https://www.nsw.gov.au/covid-19/industry-guidelines/sports-recreation-and-gyms>



Northern Territory

Details of business/financial support packages

Sport and Active Recreation sector immediate response and resilience program:

A \$1.3 million re-prioritised funding program will support the sport and recreation sector.

A specific coronavirus (COVID-19) working group will also be established to guide a response and recovery plan for Territory sport and active recreation, to and ensure organisations can rebound strongly from this current crisis.

The program has been categorised into four areas aiming to support the sport and active recreation community through the national impacts of COVID-19.

- [Online Accredited Training](#)
Overview of the program, funding available, key dates and how to apply.
- [Online Active Recreation Stimulus Package](#)
Overview of the Online Active Recreation Stimulus Package, detailing the funding available, key dates, how to apply and who to contact.
- [Sport Surfaces and Sewerage Stimulus Package](#)
Overview of the program, funding available, key dates, what can be funded and how to apply.
- [Remote Sport Program Stimulus Package](#)
Overview of the program, funding available, key dates and how to apply.

For more information, go to the [Department of Tourism, Sports and Culture website](#).

From 1 May restrictions changed to a three step principles-based [3 staged approach Roadmap to the new normal](#). This roadmap to the new normal is based on principles for personal responsibility, physical distancing, and hygiene, which are derived from the best available evidence and advice, applied in the context of the NT.

Stage 1 contains sport specific reference such as:

- Exercise outdoors with other people such as yoga and bootcamp.
- Participate in non-contact, non-collision outdoor sports such as athletics, golf, tennis, swimming, shooting, archery, badminton, geocaching, paddling and lawn bowls. (Note: No use of clubhouse facilities to consume food or drink).

Stage 2 contains sport specific reference such as:

- Participate in organised outdoor training activities for sporting clubs and teams.
- Operate or attend a studio that provides yoga, Pilates, Zumba, barre, dance classes.
- Operate or attend physical training activities indoors such as Cross Fit.
- Operate and attend a gymnasium.

Stage 3 contains sport specific reference such as:

- Resume officiating, participating and supporting the playing of team sports such as football, basketball, soccer and netball.
- Attend an arena, stadium, sporting facility including community and sporting competitions with spectators in approved seating configuration. However, if above 500 people the event requires a separately approved COVID-19 Safety Plan.

Read more about the roadmap and the [changes](#).



Additional information and resources

<https://dtsc.nt.gov.au/sport-and-recreation>

<https://coronavirus.nt.gov.au/updates>

Sport and Recreation Sector FAQs https://dtsc.nt.gov.au/_data/assets/pdf_file/0004/819085/Q-and-As-for-Sport-and-Active-Recreation-Sector.pdf

Roadmap [questions and answers fact sheet PDF \(678.0 KB\)](#)



Queensland

Details of business/financial support packages

Queensland Government: Sport and Recreation funding programs

FairPlay

Activity Providers - Redeemed FairPlay vouchers can be retained and participants credited when activities resume

- Unredeemed vouchers should not be claimed until you know when activities are likely to resume
- As part of the 'Fairplay terms and conditions for activity providers' a refund for any part of a voucher cannot be provided to a parent or guardian. Be guided by your own internal refund policies for the remaining registration or membership fees

Parents and guardians – Round 2 vouchers should be kept until sport and recreation activities are able to restart. They will be able to be used once activities restart. If they have already been presented check the website or social media channels for information on when they might resume

Active Clubs

Funds received under the Active Clubs program should continue to use them for their intended purpose if possible and keep doing so until Jan 2021. If they are needed for a different purpose the local Sport and Recreation office should be consulted

Emerging Athlete Pathways

- Trial of pre-event payments has been postponed
- Payments that have already been made do not need to be refunded
- Future events have been removed from the published list in line with the organisation's advice about postponements and cancellations. Events to be reinstated once alternative dates can be confirmed
- You can still apply for funding for events that have happened in the last 6 months

Sport and Recreation Infrastructure Projects

If people are experiencing difficulty with completing Active Community Infrastructure Projects, local departmental representatives can assist in changing current arrangements

<https://www.qld.gov.au/recreation/sports/funding/active-community-infrastructure>

Payroll Tax relief package include:

- refunds of payroll tax for 2 months
- a payroll tax holiday for 3 months
- deferral of paying payroll tax for the 2020 calendar year.

As part of this relief package, the refund and payroll tax holiday do not have to be repaid.

Eligibility

If you are an employer (or part of a group of employers) who pays **\$6.5 million or less** in Australian [taxable wages](#), you may have received an email about a:

- refund of your payroll tax for 2 months (November and December 2019)
- payroll tax holiday (i.e. no payroll tax to be paid) for 3 months (January to March 2020).

You can also apply for a deferral of payroll tax for the 2020 calendar year. (If you have already applied for a deferral, you do not need not reapply – it will be extended.)



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

- deferral of payroll tax for the 2020 calendar year (If you have already applied for a deferral, you do not need to reapply – it will be extended.)
- refund of your payroll tax for 2 months (January and February 2020).

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

Commercial Tenants and Landlords

Queensland is currently working to implement the principles of this code into regulation.

If your business has an annual turnover of less than \$50 million, and your turnover has reduced by more than 30% due to the effects of COVID-19:

your business lease cannot be terminated for non-payment of rent

your rent can be partly waived or deferred in proportion to your lost turnover

- your landlord cannot increase your rent
- you cannot be penalised for reducing trading hours or not opening
- your security bond or personal advance guarantee cannot be used for non-payment of rent
- your landlord must proportionally pass on any benefits they receive (e.g. land tax or bank interest reductions)
- your lease must be extended if it is due for renewal.

Further non-specific advice provided and further links to

<https://www.business.qld.gov.au/starting-business/premises-location/covid-commercial-tenants>

Economic relief package

- \$4billion to support Queenslanders' health, jobs and businesses
- \$500 rebate on electricity bills for all QLD small and medium businesses that consume less than 100,000 kwh
- Liquor licensing fees waived for businesses impacted by enforced safety industry shutdowns

Australian Government business assistance

General info and updates on support for business (updated regularly)

<https://business.gov.au/risk-management/emergency-management/coronavirus-information-and-support-for-business>

Gladstone Region Rise Up Fund

The Gladstone Region Rise Up Fund has been developed to support not-for-profit sport, recreation and community organisations through the Coronavirus COVID-19 health emergency. Applicants can apply up to a maximum of \$5,000 towards costs associated with or initiatives to protect their organisation against adverse financial impacts during the Coronavirus COVID-19 health emergency.

Applications closed at 5pm on 1 May.

<https://www.gladstone.qld.gov.au/community-investment>



Sport & Recreation COVID SAFE Restart Plan

On 24 May, Queensland Government released details of a \$51.3 million financial package – Sport & Recreation COVID SAFE Restart Plan - designed to assist sporting clubs and participants with a range of Return to Play initiatives:

- \$14 million [COVID SAFE Active Clubs Kickstart](#) – funding to purchase hygiene supplies, products, training or equipment to allow them to return to play, this funding can also be used for operational needs such as utilities and bills. This will see up to 7000 clubs receiving grants of up to \$2000.
- \$10.8 million Active Industry Fund – funding for 77 state level sporting organisations and industry peak bodies through existing arrangements.
- \$15.5 million Active Restart infrastructure Recovery Fund - grants for minor works and support up to 3000 clubs to purchase revenue generating equipment to help them return to play.
- \$11 million FairPlay vouchers - vouchers of up to \$150 for around 73,000 young Queenslanders to participate in physical activity opportunities and support families experiencing hardship due to COVID-19.

Additional information and resources

<https://www.hpw.qld.gov.au/news-publications/news/covid-19-sport-and-recreation-funding-programs>

Latest news

<https://www.hpw.qld.gov.au/news-publications/news?topic=covid19-sport-recreation>

Sport and Active Recreation Providers

<https://www.hpw.qld.gov.au/news-publications/news/covid-19-sport-and-active-recreation-providers>

<https://www.business.qld.gov.au/>

<https://www.business.gov.au/Risk-management/Emergency-management/Coronavirus-information-and-support-for-business/JobKeeper-Payment-for-employers-and-employees>

Covid-19 – Boost Your Healthy

A new initiative led by Health & Wellbeing Queensland and supported by Queensland Government to help people look after their physical and mental health during this challenging time

<https://hw.qld.gov.au/blog/resources/>

Follow the Sport and Recreation facebook page to view the latest #BoostChallengeQld active challenges

<https://www.facebook.com/QldSportAndRec>

Staying active at home

Healthier, happier – find healthy recipes, fun exercise videos and handy guides:

<https://www.healthier.qld.gov.au/>

Guidance and information also provided here on Return to Play activities:

<https://www.covid19.qld.gov.au/government-actions/roadmap-to-easing-queenslands-restrictions/sport>

Funding information:

<https://www.covid19.qld.gov.au/government-actions/roadmap-to-easing-queenslands-restrictions/sport/funding-grants>



South Australia

Details of business/financial support packages

Sports clubs

[\\$6 million for sporting clubs announced and a further \\$5 million on the way](#)

Grassroots Football, Cricket, and Netball Facility Program Round 2 successful applicants:

1. **Adelaide Hills Council \$490,000** -To redevelop and upgrade two existing change rooms to unisex, construct two new unisex change rooms in a second storey to be added to the building, and to upgrade the cricket nets, at Heathfield Oval, Heathfield.
2. **Adelaide University Sports Association \$675,000** -To install new modular unisex change room facilities at the Adelaide University West Beach Playing Fields, West Beach.
3. **Alexandrina Council \$800,000** -To construct a new comprehensive modular multi-purpose community sporting facility, including four unisex change rooms, community spaces, player and spectator amenities, umpire and official areas, administrative spaces, and storage at the Goolwa Oval Sporting Precinct, Goolwa.
4. **Cherry Gardens Ironbank Recreation Ground \$255,000** -To install new modular unisex change room facilities, including umpires change rooms, medical rooms and an operable wall to allow the space to also be used for active recreation, at the Cherry Gardens Ironbank Recreation Ground, Cherry Gardens.
5. **City of Tea Tree Gully \$335,000** - To redevelop change rooms and amenities to unisex at Tea Tree Gully Sportsman's Club, Banksia Park.
6. **Corporation of the City of Campbelltown \$245,000** -To assist in the construction of a new community pavilion including unisex change rooms at Max Amber Reserve, Paradise.
7. **Corporation of The City of Norwood Payneham & St Peters \$490,000** -To redevelop and upgrade existing change rooms, and construct new unisex change rooms incorporating umpires change rooms, at Payneham Oval, Payneham.
8. **Henley Football Club Incorporated \$450,000** -To install new sports flood lighting at the Henley and Grange Memorial Oval and at Henley High School, Henley Beach.
9. **Mid Hills Netball Association \$99,000** -To resurface six courts, and upgrade to compliant LED sports lighting on courts 1-12, at the Mid Hills Netball Association, Woodside.
10. **The Barossa Council \$881,000** - To redevelop and upgrade existing change rooms to unisex, construct two new unisex change rooms, install a new junior oval, upgrade community spaces and install new cricket nets at the Angas Recreation Park, Angaston.
11. **The Clare Sports Club \$880,000** -To construct a new unisex change room facility including umpires rooms, medical rooms, a function centre, outdoor spectator seating, and viewing areas at the Clare Oval Sporting Precinct, Clare.
12. **Victoria Park Jamestown Management Committee \$400,000** - To construct new unisex change rooms at the Victoria Park Community Sporting Hub, Jamestown.

Information for Associations - COVID-19 update as at 1 May 2020 can be found [here](#).

The Prime Minister's \$66billion stimulus may offer significant relief to some sporting organisations. These measures include:

- **Not-for-profits** and small businesses with a turnover less than \$50million will receive a tax-free, cash payment of up to \$100,000 (with a minimum payment of \$20,000 for eligible companies); delivered by the ATO as a credit on business activity statements (BAS) from late April.
- The Government is offering to guarantee **unsecured loans** of up to \$250,000 for a term of up to three years. This comes on top of the banks deferring loan repayments for six months.



- Changes to rules for **creditors** to instigate a bankruptcy/insolvency – they would need to have outstanding payments by a business/individual of \$20,000 (up from \$2,000). The company/individual will have longer to respond to the creditors' claims – increasing to 6 months (up from 21 days).

Businesses can find more information and register their interest on the Treasury SA website:

<https://www.treasury.sa.gov.au/Growing-South-Australia/COVID-19>

COVID19 Relief

Emergency Cash Grants for Small Business

Small businesses and not-for-profit entities that employ South Australians who have been highly impacted by the COVID-19 pandemic may be eligible to receive a \$10 000 grant to support the operation of their business.

Information on this grant is available at [www.treasury.sa.gov.au/Growing-South-Australia/COVID-19/\\$10,000-emergency-cash-grants-for-small-businesses](http://www.treasury.sa.gov.au/Growing-South-Australia/COVID-19/$10,000-emergency-cash-grants-for-small-businesses)

If you require further information please email smallbusinessgrant@sa.gov.au

[Apply Now](#)

Payroll Tax

JobKeeper Payment (Commonwealth)

Under existing payroll tax legislation, the JobKeeper payment – part of the Commonwealth's \$130 billion stimulus measure to keep eligible businesses connected with their workforce during the coronavirus crisis - would attract payroll tax.

The *COVID-19 Emergency Response Bill 2020 (SA)*, which was assented to on 9 April 2020, includes an amendment to the *Payroll Tax Act 2009* to ensure South Australian businesses whose employees qualify for the Federal Government's \$1500-a-fortnight JobKeeper support payments will be exempt from paying any payroll tax on the wage subsidy.

Six month payroll tax waiver – businesses with Australian grouped wages up to \$4 million

Businesses and business groups with Australian (annualised grouped) wages of up to \$4 million will receive a six month payroll tax waiver. Eligible employers will not be required to pay any payroll tax for the months of April to September 2020 (for the return periods of March 2020 to August 2020).

Where businesses meet the criteria of Australian (annualised grouped) wages below \$4 million for 2018-19 no application will be required – RevenueSA will notify these businesses through RevenueSA Online.

Monthly payroll tax returns must still be lodged to capture wages for the month, with no payment to be made.

Waiver of payroll tax for the six months will be finalised as part of the Annual Reconciliation process for 2019-20 and 2020-21.

Six month payroll tax deferral – businesses with Australian grouped wages over \$4 million

Businesses and business groups with Australian (annualised grouped) wages above \$4 million that can demonstrate they have been adversely impacted by COVID 19 will, upon application, be able to defer payroll tax payments for the six months from April to September 2020. For these eligible employers, payroll tax payments that were due to be paid from April to September will now be due in October 2020.

Monthly payroll tax returns must still be lodged to capture wages for the month, with payment deferred to October 2020.

Deferral of your payroll tax liability will be shown as part of the Annual Reconciliation processes.

Land tax

Land tax relief for landlords

The South Australian Government has announced land tax relief for non-residential and residential landlords in response to COVID-19.



Landlords who provide tenants impacted by COVID-19 with rent relief may be eligible for a 25% reduction on the land tax payable on a parcel of land in the 2019-20 land tax year.

Land tax deferral – 2019-20 third and fourth instalments

Businesses and individuals paying land tax quarterly in 2019-20 will be able to defer payment of their third and fourth quarter instalments for up to six months.

While businesses and individuals will be sent their land tax notices of assessment as usual, no application process will be required. There is no requirement to contact RevenueSA to put this new arrangement in place.

The deferral does not relate to previous outstanding arrears.

Land tax reform transition fund

The previously announced land tax reform transitional relief fund available to eligible taxpayers whose land tax bill will increase as a result of the changes in aggregation of land commencing from 1 July 2020 will be increased from 50% to 100% of the increase in an eligible taxpayer's 2020-21 land tax assessment. This will be subject to the existing criteria.

[See the land tax changes page](#) for further information on criteria for the land tax transitional fund.

Job Accelerator Grants

The Government is relaxing the existing Job Accelerator Grant (JAG) criteria requiring an employer to have maintained their overall employment levels for a full year to be eligible for their second anniversary JAG payment. The Government understands that due to the impact of COVID-19, some employers may not be able to meet this criteria.

Claims for the second JAG payment from 1 February to 30 June 2020 will be assessed on staffing levels as at 31 January 2020 rather than the relevant two year anniversary date.

If you have applied for JAG, please see the [Claim the Grant](#) page for details on how to claim the grant.

Additional information and resources

<https://www.orsr.sa.gov.au/>

- ORSR COVID-19 Webinar hosted by Hon Corey Wingard MP (Minister for Recreation, Sport and Racing) from 2 April 2020 which can also be found [here](#).
- ORSR Innovative Lateral Thinking Webinar hosted by Hon Corey Wingard MP (Minister for Recreation, Sport and Racing) and Kylie Taylor, Office for Recreation, Sport and Racing Chief Executive Officer update from 30 April [here](#).

https://www.orsr.sa.gov.au/events_courses?a=28771

National Principles for Sport and Recreational Activities update found [here](#).

National Cabinet considered and endorsed '[National Principles for the Resumption of Sport and Recreation Activities \[PDF 350 KB\]](#)' developed by the AHPPC in consultation with sporting bodies across Australia.

National Cabinet agreed that the '[Framework for Rebooting Sport in a COVID-19 Environment \[PDF 506 KB\]](#)' developed by the Australian Institute of Sport (AIS) provides a guide to the staged resumption of sport and recreation in Australia.

The latest COVID-19 information and FAQs for SA can be found [here](#). Noting in particular Sport Australia is mentioned as a provider of support and assistance.

Extract: What support is available for national bodies, and can the state provide assistance?

"National bodies should liaise with Sport Australia, their general funder, as federal funding for all employers is available."

<https://www.pm.gov.au/media/supporting-australian-workers-and-business>

<https://www.treasury.sa.gov.au/Growing-South-Australia/COVID-19/%2410,000-emergency-cash-grants-for-small-businesses>

<https://www.revenuesa.sa.gov.au/taxes-and-duties/payroll-tax/covid-19-relief>



<https://www.revenuesa.sa.gov.au/taxes-and-duties/land-tax/covid-19-relief#Landlords>

<https://www.revenuesa.sa.gov.au/grants-and-concessions/jobacceleratorgrantscheme/more-information>



Tasmania

Details of business/financial support packages

Consistent with the Government's intention to keep Tasmania in work, where possible, and to ensure these sports can continue once the public health advice enables this to occur, the Government has announced a \$2 million sports grants program to be administered through the Communities, Sport & Recreation (CSR) Division of Communities Tasmania.

- Tranche 1 of the COVID-19 Sport and Recreation Grants Program will provide grants of up to \$150 000 per sport to assist with maintaining employment for six months in eligible sporting organisations facing reduced revenue streams due to COVID-19.

Funding can only be used to pay staff employed in Tasmanian sporting organisations undertaking sport-related duties. The funding will be based on evidence of demonstrated need, including an assessment/validation of revenue and expenditure.

Further information on the Tranche 2 will be provided by July 2020

What does the program fund?

Funding provided through tranche 1 of the COVID-19 Sport and Recreation Grants program is specifically to assist with salary costs for six months for employees across sporting organisations that are undertaking sport-related duties. This includes:

- administrators/managers
- development officers
- ground/facility maintenance staff (e.g. turf superintendents or green keepers)

Organisations seeking funding for positions not outlined above may be considered based on evidence provided showing it is an essential function for the delivery of the sport's activities or programs.

The program provides funding to assist with the costs of any employee contracted on 1 March 2020 in a sports-related role in a full-time, part-time or casual capacity.

This program will not fund hospitality-based positions or any other commercial, non-sport related positions.

Additional information and resources

<https://www.communities.tas.gov.au/csr/Grants/covid-19-sport-and-recreation-grants-program>



Victoria

Details of business/financial support packages

- Victorian Business Support Fund – one off \$10,000 payment
- Cash flow boost for small and medium businesses
Cash flow support between \$20,000 - \$100,000 for eligible small and medium-sized businesses, and not-for-profits (NFPs) that employ staff and hold an Australian ABN as of 12 March 2020.
- Payroll Tax Relief
Victorian Businesses with annual taxable wages between \$650,000 to \$3 million will have their payroll tax for the 2019-20 financial year waived.
Eligible businesses must continue to lodge returns but do not need to make further payments for this financial year.
The State Revenue Office will directly contact eligible businesses in relation to reimbursement for payroll tax already paid in the financial year.
These businesses can also defer paying payroll tax for the first quarter of the 2020-21 financial year.

National Sport Organisations and Professional Clubs Coronavirus (COVID-19) Short-term Survival Funding Program

The \$40 million Community Sport Sector Short-term Survival Package provides grants to support the operational viability of community sport and active recreation organisations impacted by the coronavirus (COVID-19) pandemic.

This initiative is part of the Victorian Government's new Experience Economy Survival Package providing urgent support to help a range of key attractions, organisations and associations ride out the economic impacts of the coronavirus (COVID-19) pandemic and help them reboot, rebound and recover.

- **Status:** Open
- **Closing:** 15/06/2020

What grants are available?

The Community Sport Sector Short-term Survival Package includes \$40 million for community sport organisations in four categories:

- grants of up to \$350,000 available for large state sporting associations;
- grants of up to \$200,000 available to smaller state sporting associations; regional sports assemblies and academies and other state sport and recreational bodies;
- grants of up to \$15,000 are available for associations and leagues; and
- grants of \$1,000 are available for individual clubs.

For specific details on the program, including the objectives of the fund, the number of applications that can be submitted under each stream, the grant amounts available and eligibility of applications please refer to the guidelines.

- The Victorian Government is investing \$68 million to build and upgrade community sports facilities across the state. Not only will the investment support local sporting clubs, it will create jobs and boost Victoria's economic recovery from the coronavirus (COVID-19) pandemic.

Through the *Community Sports Infrastructure Stimulus Program*, community sporting clubs and organisations will work with local councils and alpine resort boards, as we fast-track infrastructure projects that can start in the coming weeks and months.

This initiative is part of the Victorian Government's \$2.7 billion *Building Works* package, designed to support shovel-ready infrastructure projects and create thousands of jobs for Victorians.

- **Status:** Open
- **Closing:** 19/06/2020



How does the program work?

The \$68 million Community Sports Infrastructure Stimulus Program will support Victoria's economy by working with Local Government Authorities, Alpine Resort Boards and sporting clubs and organisations to fast-track shovel-ready community sports infrastructure projects across Victoria.

Local councils and Alpine Resort Boards will be able to apply to Sport and Recreation Victoria with projects they would like to progress .

Each local council or alpine resort board can submit up to three (3) applications requesting up to \$10 million for each application. Applications must be worth a minimum of \$1 million in funding requested.

For specific details on the program, including the objectives of the program, the number of applications that can be submitted, the grant amounts available and eligibility of applications please refer to the guidelines.

National Sport Organisations and Professional Clubs Coronavirus (COVID-19) Short-term Survival Funding Program

The new \$16 million National Sport Organisations and Professional Clubs Coronavirus (COVID-19) Short-term Survival Program will provide professional sport with the opportunity to apply for funding to support business operations over the coming months, to ride out coronavirus restrictions and help organisations to reboot, rebound and recover.

The program is part of the Victorian Government's new Experience Economy Survival Package providing urgent support to help a range of key attractions, organisations and associations ride out the economic impacts of the coronavirus (COVID-19) pandemic.

Status: Open

Closing: 19/06/2020

The program is open to Victorian-based:

- Professional Teams (competing in a national or international competition)
- National sport organisations (recognised by Sport Australia)
- Entities performing NSO functions under licensing agreements

Funding streams include:

- Stream 1: \$9 million to support the solvency of professional teams and National Sport Organisations (NSOs) with professional teams
- Stream 2: \$7 million to support the solvency of NSOs without professional teams

Additional information and resources

<https://vicsport.com.au/blog/3522/covid-19-coronavirus-update-and-links>

<https://vicsport.com.au/blog/3530/how-sports-are-handling-covid-19>

<https://sport.vic.gov.au/grants-and-funding/our-grants/community-sport-sector-coronavirus-covid-19-short-term-survival-package>

<https://sport.vic.gov.au/grants-and-funding/our-grants/community-sports-infrastructure-stimulus-program>

For further information and directions on how to apply, visit https://sport.vic.gov.au/grants-and-funding/our-grants?result_50477_result_page=1&queries_status_query=

<https://sport.vic.gov.au/grants-and-funding/our-grants/national-sport-organisations-and-professional-clubs-coronavirus-short-term-survival-funding-program>



Western Australia

Details of business/financial support packages

An initial \$59 million will be available for crisis and emergency relief support for eligible not-for-profit and community organisations to assist with costs related to increased demand for food, clothing, shelter and other critical needs.

Funding will also support new equipment and resources to update processes that are required to adapt to rapidly changing needs.

This funding will also provide urgent financial relief for not-for-profit sports, arts and community organisations experiencing hardship as a result of cancelled events. It will compensate for cancellation costs, lost revenue and incurred or committed operational costs associated with the cancelled event. Often these events were crucial to the ongoing operations of important community organisations.

Eligible not-for-profit organisations and community groups can apply immediately for grant support by visiting <http://www.lotterywest.wa.gov.au/grants> or by calling 133 777.

More information: <https://www.dlgsc.wa.gov.au/department/news/news-article/2020/03/30/159m-covid-19-relief-fund-to-provide-crisis-support>

Additional information and resources

Department of Local Government, Sport and Cultural Industries

<https://www.dlgsc.wa.gov.au/sport-and-recreation>

WA Government COVID-19 coronavirus: Community advice found [here](#).



National

Details of business/financial support packages

Financial Assistance

[JobKeeper payment](#) supporting impacted eligible businesses to access a wage subsidy (\$1,500) per employee per fortnight) for six months, helping staff to be retained and business to re-start when the COVID-19 crisis ends.

Additional information and resources

<https://www.ato.gov.au/general/jobkeeper-payment/>

