

<b>Victoria ('VIC')</b>	
<b>Category</b>	<b>Details as at 17 April 2020</b>
<b>1. Payroll tax</b>	<p>Payroll tax will be <b>waived</b> (or reimbursed if already paid) for the 2019/20 financial year for businesses with <b>annual Victorian taxable wages up to \$3 million</b>. However, eligible businesses must continue to lodge returns.</p> <p>These businesses will also be able to defer any payroll tax for the first three months of 2020/21 until 1 January 2021.</p> <p>Payments made under the Federal Government's <b>JobKeeper Scheme</b> are expected to be <b>exempt</b> from payroll tax (note, this is yet to be confirmed).</p>
<b>2. Land tax / rates</b>	<p>The following measures are available:</p> <p>(a) <b>Land tax deferral</b> – Landowners that have at least one non-residential property and total taxable landholdings <b>below \$1 million</b> may defer their 2020 land tax payments until after 1 January 2021. Full payment will need to be made by 31 March 2021. The State Revenue Office will contact eligible taxpayers.</p> <p><b>Land tax reduction</b> – Landlords who provide rent relief to tenants impacted by COVID-19 (refer to 3. below) may be eligible for a <b>25% reduction</b> on the property's 2020 land tax. These landlords can also defer the remainder of their 2020 land tax to 31 March 2021.</p> <p>This relief is also available to landowners who are unable to secure a tenant because of COVID-19.</p>
<b>3. Relief for landlords and tenants</b>	<p>On 29 March 2020, the Victorian Government committed to implementing a <b>six-month moratorium on rental evictions</b> for commercial and residential tenants in financial distress, and a <b>mandatory code of conduct for commercial tenancies</b> to support small and medium sized businesses affected by COVID-19, <a href="#">as agreed at National Cabinet</a>.</p> <p>On 15 April 2020, the Victorian Government <a href="#">announced</a> a \$500 million package of measures in line with the National Cabinet decisions to support commercial and residential tenants and landlords. Broadly, these include:</p> <ul style="list-style-type: none"> <li>• a ban on evictions for <b>residential tenancies</b>, except in some situations;</li> <li>• a ban on evictions for <b>commercial tenancies</b> involving small and medium-sized businesses, for the non-payment of rent;</li> <li>• a pause on rent increases for commercial and residential properties; and</li> <li>• land tax relief for (commercial and residential) landlords (see 2. above) and rent relief for tenants experiencing financial hardship.</li> </ul> <p>These measures will apply from 29 March 2020 for a period of six months.</p> <p><b>Commercial tenancies</b></p> <p>As part of the package of measures, commercial tenancy laws will be urgently reformed in line with the Federal Government's <a href="#">'National Cabinet Mandatory Code of Conduct – SME Commercial Leasing Principles During COVID-19'</a> so that eligible small and medium sized businesses can be granted rental waivers or deferrals.</p> <p>Businesses are generally eligible for these measures if they have an annual turnover of up to \$50 million and have experienced more than a 30% reduction in turnover due to coronavirus.</p>

<b>Victoria ('VIC')</b>	
Category	Details as at 17 April 2020
	<p>Tenants and landlords who struggle to strike a deal over rent reductions will have access to a fast-tracked dispute resolution service, with Consumer Affairs Victoria or the Victorian Small Business Commission mediating to ensure fair agreements are reached.</p> <p><b>Coronavirus Rent Relief Grant</b></p> <p>Tenants experiencing rental hardship due to the COVID-19 pandemic may be eligible for rent assistance (in the form of a grant) of <b>up to \$2,000</b>. The grant is paid directly to the tenant's agent, lessor or landlord to contribute to the tenant's rental payments.</p> <p>To be eligible for the grant, a tenant:</p> <ul style="list-style-type: none"> <li>• should contact their landlord or property manager as soon as possible to negotiate an alternative arrangement, such as rent reduction or deferral of payments;</li> <li>• register their revised rental agreement with Consumer Affairs Victoria (or have gone through mediation);</li> <li>• have less than \$5,000 in savings; and</li> <li>• still be paying at least 30% of their income in rent (household income must be less than \$1,903 per week).</li> </ul> <p><a href="https://www.housing.vic.gov.au/help-renting/rentrelief">https://www.housing.vic.gov.au/help-renting/rentrelief</a></p>
<b>4. Small business</b>	<p>A one-off grant of \$10,000 is available to small businesses that employ staff if they have a turnover of more than \$75,000, payroll of less than \$650,000 and have been highly impacted by the shutdown restrictions.</p> <p><a href="https://www.business.vic.gov.au/_data/assets/pdf_file/0007/1889683/Business-Support-Fund-Guidelines.pdf">https://www.business.vic.gov.au/_data/assets/pdf_file/0007/1889683/Business-Support-Fund-Guidelines.pdf</a></p>
<b>5. Liquor licence</b>	<p>All 2020 liquor licence fees will be waived and reimbursed where paid.</p> <p><a href="https://www.vcglr.vic.gov.au/covid-19">https://www.vcglr.vic.gov.au/covid-19</a></p>
<p>Source: <a href="https://www.sro.vic.gov.au/coronavirus">https://www.sro.vic.gov.au/coronavirus</a></p>	