

Victoria ('VIC')	
Category	Details as at 17 April 2020
1. Payroll tax	<p>Payroll tax will be waived (or reimbursed if already paid) for the 2019/20 financial year for businesses with annual Victorian taxable wages up to \$3 million. 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 JobKeeper Scheme are expected to be exempt from payroll tax (note, this is yet to be confirmed).</p>
2. Land tax / rates	<p>The following measures are available:</p> <p>(a) Land tax deferral – Landowners that have at least one non-residential property and total taxable landholdings below \$1 million 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>Land tax reduction – Landlords who provide rent relief to tenants impacted by COVID-19 (refer to 3. below) may be eligible for a 25% reduction 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>
3. Relief for landlords and tenants	<p>On 29 March 2020, the Victorian Government committed to implementing a six-month moratorium on rental evictions for commercial and residential tenants in financial distress, and a mandatory code of conduct for commercial tenancies to support small and medium sized businesses affected by COVID-19, as agreed at National Cabinet.</p> <p>On 15 April 2020, the Victorian Government announced 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"> • a ban on evictions for residential tenancies, except in some situations; • a ban on evictions for commercial tenancies involving small and medium-sized businesses, for the non-payment of rent; • a pause on rent increases for commercial and residential properties; and • land tax relief for (commercial and residential) landlords (see 2. above) and rent relief for tenants experiencing financial hardship. <p>These measures will apply from 29 March 2020 for a period of six months.</p> <p>Commercial tenancies</p> <p>As part of the package of measures, commercial tenancy laws will be urgently reformed in line with the Federal Government's 'National Cabinet Mandatory Code of Conduct – SME Commercial Leasing Principles During COVID-19' 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>

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	<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>Coronavirus Rent Relief Grant</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 up to \$2,000. 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"> • should contact their landlord or property manager as soon as possible to negotiate an alternative arrangement, such as rent reduction or deferral of payments; • register their revised rental agreement with Consumer Affairs Victoria (or have gone through mediation); • have less than \$5,000 in savings; and • still be paying at least 30% of their income in rent (household income must be less than \$1,903 per week). <p>https://www.housing.vic.gov.au/help-renting/rentrelief</p>
4. Small business	<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>https://www.business.vic.gov.au/_data/assets/pdf_file/0007/1889683/Business-Support-Fund-Guidelines.pdf</p>
5. Liquor licence	<p>All 2020 liquor licence fees will be waived and reimbursed where paid.</p> <p>https://www.vcglr.vic.gov.au/covid-19</p>
<p>Source: https://www.sro.vic.gov.au/coronavirus</p>	