

South Australia

All information can be found at: <https://www.treasury.sa.gov.au/Growing-South-Australia/COVID-19>

\$10,000 Emergency Cash Grants for Small Businesses

Small businesses and non-for-profit entities that employ South Australians who have been highly impacted by the effects of COVID-19 may be eligible to receive a \$10,000 State Government Grant to support the operations of their business.

To be eligible, businesses and not-for-profits will need to:

- Employ people in South Australia;
- Have an annual turnover of \$75,000 or more (GST-Exclusive);
- Have an annual payroll of \$1.5 million and not be entitled to a payroll tax waiver as previously announced by the SA Government;
- Have an ABN and were carrying on the business in South Australia on 1 March 2020;
- Have been subject to closure or highly impacted by COVID-19 restrictions;
- Apply by 1 June 2020; and
- Use these funds to support activities related to the business.

If the business has already received any South Australian Government Grants relating to COVID-19 business impacts, this will be deducted from the \$10,000 payment.

If the business is part of a group of companies that will receive the payroll tax waiver, this business is ineligible for this grant.

Applications for this grant are currently open, and businesses are encouraged to register at the following link: <https://www.treasury.sa.gov.au/Growing-South-Australia/COVID-19/registration>

Further details in relation to these \$10,000 grants will be released in the coming days.

Further South Australian State Government initiatives are as follows:

Payroll Tax Waiver – Grouped wages up to \$4million

- Business groups with annual Australian wages of up to \$4 million will receive a six month payroll tax waiver. Eligible business groups will not be required to pay any payroll tax in the months of April to September 2020.
- Where businesses meet the criteria of Australian grouped wages below \$4 million for 2018-19
- **No application will be required** – Revenue SA will notify these businesses



Payroll Tax Deferral – Grouped wages over \$4million

- Businesses with annual Australian grouped wages above \$4 million that can demonstrate they have been significantly impacted by COVID 19 will, upon application, be able to defer payroll tax payments for the six months from April to September 2020
- Payroll tax due during these periods will now be due in October.
- Monthly payroll tax returns must still be lodged to capture wages for the month.
- ***An online application process is yet to be developed***

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.
- Businesses and individuals will be sent their land tax notices of assessment as usual, with information provided on how the deferral will be administered.
- ***No application will be required***

Land Tax Reform Transition Fund

- 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 will be increased from 50% to 100% in their 2020-21 Land Tax Assessment
- ***This is subject to existing criteria***

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.
- 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.

All information can be found at: <https://www.revenuesa.sa.gov.au/grants-and-concessions/covid19-relief>