

COVID-19 Assistance Packages for Not For Profits

Last Updated 23 March 2020



Assistance for all Not For Profits

Assistance Measure	Details	Links
Boosting cash flow for employers From 28 April 2020	<p>A tax-free cash payment of between \$20,000 and \$100,000 to be delivered as a credit on activity statements.</p> <p>To be eligible the Not For Profit (including charities) must:</p> <ul style="list-style-type: none">• Have Aggregated annual turnover under \$50 million• Employ workers <p>The initial payment to be made will be equal to 100 per cent of the salary and wages. Payments will be between \$10,000 and \$50,000.</p>	<p>https://treasury.gov.au/sites/default/files/2020-03/Fact_sheet-Cash_flow_assistance_for_businesses_0.pdf</p>
Automatically calculated by the Australian Taxation Office (ATO). No additional requirements.	<p>A second additional payment of the same amount will then be paid between July – October, doubling the initial amount received and rounding out the measure.</p>	

Assistance for some Not For Profits

The below measures will only apply to those Not For Profits who are not exempt from taxes such as payroll tax or reside/have a presence in the relevant State.

Assistance Measure	Details	Links
Tax Support and Relief Open Directly through lodgements with the ATO	Deferral of some payments and varying instalments relating to tax obligations, including, activity statements, pay as you go (PAYG) instalments, FBT and excise payments by up to six months.	https://www.ato.gov.au/Individuals/Dealing-with-disasters/In-detail/Specific-disasters/COVID-19/
Payroll Tax Relief and Grants Available now for most States Some require applications to be lodged	Most States are providing a measure for assisting with current Payroll Tax obligations. These range from deferring Payroll Tax payments, providing extensions, removing the need to lodge returns or cash grants.	Please refer the relevant State Revenue Office's website.
Tasmanian Support & Stimulus Package	<p>\$1 million through Communities Tasmania to organisations.</p> <p>\$1 million for Mental Health Programs provided by community organisations.</p>	http://www.premier.tas.gov.au/documents/FACT_SHEETS_-_STIMULUS_PACKAGES_Final-V2.0.pdf

Assistance to be confirmed

Recently, the States and Territories have released a number of broad relief packages, with finer details of who will benefit to follow. Measures which have indicated they will apply to Not For Profits include the below but are yet to confirm.

Assistance Measure	Details	Links
Queensland COVID-19 Jobs Support Loans Expressions of interest are open Application Process through Queensland Rural and Industry Development Authority (QRIDA)	Low interest loans of up to \$250,000 for businesses to retain staff. Initial 12-month interest free period. Further details to be released around 25 March 2020.	http://www.qrida.qld.gov.au/current-programs/covid-19-business-support/queensland-covid19-jobs-support-scheme
Targeted Industry Assistance: Tourism Hospitality and Fisheries From January 2020	Fee Waivers <ul style="list-style-type: none"> - Fisheries annual fees and levies waived for 12 months. - 50% discount on liquor licencing with no application fees - Lease, licence and parks entry fees for tourism operators. 	http://www.premier.tas.gov.au/documents/FACT_SHEETS - STIMULUS PACKAGES Final -V2.0.pdf