

Key COVID-19 measures by State and Territory

Western Australia ('WA')	
Category	Details as at 17 April 2020
1. Payroll tax	<p>Payroll tax will be waived for March to June 2020 for employers who have Australian taxable wages of less than \$7.5 million at 30 June 2020. Importantly, this replaces the previously announced payroll tax deferral option until July 2020.</p> <p>The payroll tax waiver is claimed as follows, depending on the level of Australian taxable wages as at 29 February 2020:</p> <ul style="list-style-type: none"> • If Australian taxable wages were less than \$5 million as at 29 February 2020 – Payroll tax for March to June 2020 will be automatically waived when returns are lodged through Revenue Online. <p>These employers will continue to be entitled to the waiver, even if their Australian taxable wages are \$7.5 million or more as at 30 June 2020.</p> <ul style="list-style-type: none"> • If Australian taxable wages were \$5 million or more on 29 February 2020 but are expected to be less than \$7.5 million on 30 June 2020 – These employers must apply (online) to defer lodging and paying returns for March to June 2020. <p>If the application is approved, the due date for lodgment and payment of the returns will be extended to 21 July 2020.</p> <p>Payroll tax payable for the March to June 2020 returns will be waived at annual reconciliation, if Australian taxable wages are less than \$7.5 million as at 30 June 2020. Otherwise, the returns will need to be lodged and payment made for the deferred months.</p> <p>For new employers registered for payroll tax from 1 March 2020, payroll tax for March to June 2020 will be waived at annual reconciliation, if their Australian taxable wages are less than \$7.5 million as at 30 June 2020. These employers must apply for the deferral, as explained above.</p> <p>Other payroll tax-related measures</p> <p>The WA Government has announced various other payroll tax assistance measures, including the following:</p> <ul style="list-style-type: none"> • The planned increase in the payroll tax threshold to \$1 million will apply from 1 July 2020 (rather than from 1 January 2021), with the effect that more businesses will no longer be liable for payroll tax. • A one-off grant of \$17,500 will automatically apply to employers with Australian taxable wages for 2018/19 of more than \$1 million and less than \$4 million. <p>For employers not previously registered for payroll tax, their eligibility for the grant will be based on their 2019/20 Australian taxable wages.</p> <ul style="list-style-type: none"> • On 9 April 2020, the Premier announced that the Federal Government's JobKeeper Payments will be exempt from payroll tax. <p>https://www.wa.gov.au/government/multi-step-guides/payroll-tax-employer-guide/covid-19-relief-payroll-tax-employer-guide</p>
2. Land tax / rates	<p>No announcement made as yet. However, any land tax relief is expected to be linked to rent relief for tenants (refer to 3. below).</p>

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3. Relief for landlords and tenants	<p>On 29 March 2020, the WA 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 14 April 2020, the WA Government announced it will introduce urgent legislation to address commercial and residential tenancies impacted by rental distress due to COVID-19.</p> <p>The key measures being introduced are as follows:</p> <p>Commercial tenancies</p> <p>New laws will put into place a six-month moratorium on evictions and other measures relating to commercial tenancies in order to address the financial impacts of COVID-19, including introduction of a code of conduct.</p> <p>The aim of the legislation is to help small and medium-sized enterprises that are in financial distress to survive the current restrictions.</p> <p>The Commercial Tenancies (COVID-19 Response) Bill 2020 will introduce:</p> <ul style="list-style-type: none"> • a six-month moratorium on evictions due to non-payment of rent; • a freeze on rent increases; • restrictions on penalties for tenants who do not trade or reduced their trading hours; • prohibitions on charging interest on rent arrears; • the introduction of a dispute resolution process; and • an ability for Government to prescribe a code of conduct. <p>Residential tenancies</p> <p>The Residential Tenancies (COVID-19 Response) Bill 2020 will introduce:</p> <ul style="list-style-type: none"> • a moratorium on eviction for six months except in limited circumstances (e.g., if a tenant is causing serious damage to the property or the landlord or tenant is experiencing undue hardship; or a tenant is experiencing family violence and the perpetrator needs to be evicted); • a prohibition on rent increases during the emergency period; • that any fixed term tenancy agreement due to expire during the emergency period will continue as a periodic agreement; • relieving lessors of the obligation to conduct ordinary repairs if the reason they cannot do so is COVID-19 related financial hardship or a lawful restriction on movement; and • enabling a tenant to end a fixed term tenancy before its end date without incurring break fees (damage and rent arrears are still payable). <p>Other rent relief measures</p> <p>Rental payments will be waived for small businesses in Government-owned buildings for six months to help these lease holders respond to the impacts of COVID-19.</p>

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	<p>Pastoral lease holders will be able to request rent payments be reduced, waived or delayed where the lease has been adversely affected, or if the lease holder is suffering personal financial hardship due to poor economic conditions in the pastoral industry.</p> <p>https://www.mediastatements.wa.gov.au/Pages/McGowan/2020/03/Rent-relief-for-small-businesses-and-not-for-profits.aspx</p>
4. Utility assistance	Small businesses will receive a one-off credit of \$2,500 against their current and future electricity bills if they are Synergy and Horizon Power customers (as of 31 March 2020) and consume less than 50 MWh per annum.
5. Liquor licence	Liquor licence renewal fees for 2020 will be waived and refunds provided for businesses that have already paid.
6. Fees and levies	A range of licence fees will be waived for small and medium-sized businesses in COVID-19 impacted industries for the next 12 months. This includes, for example, licences for building services, certain tourism operators, commercial fisheries, and statutory planning fees.
<p>Source:</p> <p>https://www.wa.gov.au/government/multi-step-guides/payroll-tax-employer-guide/covid-19-relief-payroll-tax-employer-guide</p> <p>https://www.mediastatements.wa.gov.au/Pages/McGowan/2020/03/\$1-billion-COVID-19-economic-and-health-relief-package-unveiled-.aspx</p>	