



# COVID-19 support: tax quick guide

## A quick guide to the tax treatment of Australian Government payments and help during COVID-19 for:

- Individuals
- Business

### Table legend:

Yes:



No:



Read more:



## For individuals:

Support	For	Taxable	Next steps
<a href="#">COVID-19 Disaster Payments</a>	Individuals unable to earn income because state or territory health orders prevent them working in their usual employment		<ul style="list-style-type: none"> <li>■ <b>do not include</b> in your tax return</li> <li>■ if you have already done so, you should <a href="#">amend your return</a></li> </ul>
<a href="#">Pandemic leave disaster payment</a>	Eligible individuals unable to earn income because they: <ul style="list-style-type: none"> <li>■ must self-isolate or quarantine at home</li> <li>■ are caring for someone with COVID-19</li> </ul>		<ul style="list-style-type: none"> <li>■ <b>include</b> as assessable income in your tax return</li> <li>■ Services Australia will advise you of the amount received</li> </ul>
<a href="#">JobKeeper</a> <b>Closed</b> on 28 March 2021	Employees of eligible businesses and not-for-profits significantly affected by COVID-19 that receive an amount of JobKeeper		<ul style="list-style-type: none"> <li>■ <b>include</b> as assessable income in your tax return               <ul style="list-style-type: none"> <li>– at 'salary or wages' or as an 'allowance' (or top up) for employees</li> </ul> </li> </ul>

## For business:

Support	For	Taxable	Next steps
<a href="#">Recovery loans to support businesses</a>	Eligible applicants		<ul style="list-style-type: none"> <li>do not include as 'business income' in your tax return</li> </ul>
<a href="#">Payments to support businesses</a>  affected by COVID-19 (for example, NSW 2021 COVID-19 JobSaver payment)	Eligible businesses affected by COVID-19		<ul style="list-style-type: none"> <li>payments are taxable, unless eligibility criteria are met that will cause the payment to be non-taxable, <a href="#">read more</a></li> <li>GST does not apply</li> </ul>
<a href="#">State government voucher subsidy scheme</a>	Participating businesses affected by COVID-19		<ul style="list-style-type: none"> <li>include as 'business income' in your tax return</li> <li>GST reporting applies</li> </ul>
<a href="#">Payroll tax relief</a>	Eligible businesses		<ul style="list-style-type: none"> <li>there are a range of factors you will need to consider, see <a href="#">Payroll tax relief</a></li> </ul>
<a href="#">Land tax relief</a>	Businesses provided land tax relief in states and territories impacted by COVID-19		<ul style="list-style-type: none"> <li>there are a range of factors you will need to consider, see <a href="#">Land tax relief</a></li> </ul>
<a href="#">Rent relief</a>	Commercial tenants in government-owned properties in some states and territories		<ul style="list-style-type: none"> <li>there are a range of factors you will need to consider, see <a href="#">Rent relief</a></li> </ul>
<a href="#">Electricity rebates</a>	Businesses offered the rebate		<ul style="list-style-type: none"> <li>do not include as 'business income' in your tax return</li> <li>reduce deductions for electricity by the rebate</li> </ul>
<a href="#">Grants to support the creative economy</a>	Eligible organisations in the arts sector		<ul style="list-style-type: none"> <li>include as assessable income in your tax return</li> <li>GST does not apply</li> </ul>
<a href="#">Concessional loans to support the creative economy</a>	Eligible organisations in the arts sector		<ul style="list-style-type: none"> <li>do not include this loan as assessable income in your tax return</li> <li>GST does not apply</li> </ul>

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<a href="#">Cash flow boost</a>	Eligible small and medium businesses and not-for-profits		<ul style="list-style-type: none"> <li>do not include in your tax return, <a href="#">read more</a></li> </ul>
<a href="#">JobKeeper</a> <b>Closed</b> on 28 March 2021	Eligible businesses, sole traders and not-for-profits significantly affected by COVID-19		<ul style="list-style-type: none"> <li><b>include</b> as 'business income' in your tax return</li> </ul>
<a href="#">Child care Transition Payment</a> <b>Closed</b> on 27 September 2021	Approved early childhood education and care providers for 13 July 2020 to 27 September 2020		<ul style="list-style-type: none"> <li><b>include</b> as 'business income' in your tax return</li> <li>the payment is for a GST-free supply</li> </ul>
<a href="#">Consumer Travel Support program</a> Applications <b>closed</b> 13 March 2021	Eligible travel agents and tour arrangement service providers		<ul style="list-style-type: none"> <li><b>include</b> as 'business income' in your tax return</li> <li>GST does not apply</li> </ul>