

www.remotestaff.com.au



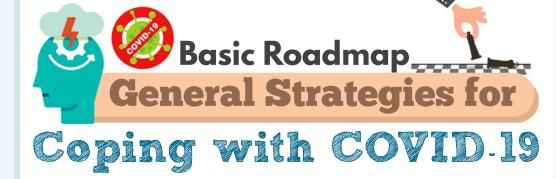
Restaurant Owners'

COVID-19 Survival Pack

Sign up for no-contact, cashless payment options.

Bills and coins are hard to disinfect. Cashless payment options thus minimise the risk of spreading the virus.

So, why not enable customers to transfer money to your restaurant's bank account or to use digital payment platforms such as Google Pay, Apple Pay, and Microsoft Pay?



2020 hasn't been a good year for Australia. The bushfires happened, but even that pales in comparison to the ongoing pandemic. The ensuing lockdown is also hard on everyone, restaurants, especially.

When people aren't allowed to go out, much less linger over a meal, how will your business survive?

It won't be easy, but it's doable. Here's how.

Expand your product line.

If you have an existing customer base, you can offer other products and thus open up other revenue streams for your business. Don't know where to start? Check this out for a few great ideas.

Stay active on social media.

It's the best way to keep in touch with your customer base. These days, you need to keep them updated on your operating hours, delivery/takeout menu and procedures, and what measures you're taking to keep everyone safe.

How do you stand out on social media? Click here to get started.

Take good care of your staff and customers.

Without them, you have no business. These are extraordinary times, and you should be prepared to be more understanding and perhaps to bend the rules a little.

Level up your hygiene & sanitation practices.

Good hygiene and sanitation should be a given for restaurants to begin with, but a global pandemic requires extraordinary measures. Click here for the full battle plan.

vww.remotestaff.com.au

Take your business online & offer delivery/ pick-up services.

No one will be dining in a restaurant for the foreseeable future, so delivery/ pick-up is your best chance of continuing operations. You can take orders on your social media accounts, but a Shopify store would streamline things. Here's how you can set one up.

Partner with a trusted courier service.

Literally being able to deliver will make or break your business at this time. If you haven't got your own fleet of trusted delivery riders yet, you can partner up with an existing service that's got the process down to an exact science.

Maximize available government support and subsidies for your business.

From employee retention government programs to government investments and cashflow support, there are a few lifelines that you can avail of from Australian authorities.

You can also look into the additional support offered per territory here.

Can't Have DINE-IN CUSTOMERS? Here Are Some ALTERNATIVE REVENUE STREAMS

Very few businesses can still operate on a purely offline approach these days. Restaurants, unfortunately, don't qualify.

Fortunately, all is not lost. We don't know when it'll be safe for people to sit down for a meal at a restaurant, but yours can still make money with a little creativity.

As a bonus, any of the following could turn out to be an additional source of income once operations go back to normal:

DELIVERY/TAKE-OUT.

You can bet that some of your patrons are craving your food. Why not dispatch your delivery riders or partner with a service like Uber Eats to bring them their fix?

Alternatively, you can allow loyal customers to pick up their food at a designated area in your restaurant. (But don't forget to practice social distancing.)



MEAL ASSEMBLY KITS.

Is your restaurant's specialty something that doesn't travel well? Like crispy fried chicken or a bowl of ramen? Well, meal assembly kits are the answer.

> Simply package the prepared ingredients in a box and provide simple instructions (e.g., boiling/ reheating/frying) for assembly.

RESTAURANT-THEMED

MERCHANDISE.

Non-food ones, that is. If your restaurant has a very recognizable and very cool logo, you could try putting that on shirts, caps, hoodies, and mugs and then selling those on your website/FB/IG page.

Or you could also sell an Ebook containing recipes for some of your bestsellers. (Don't worry, it's not really possible to make an exact replica of a dish.)

SIGNATURE CONDIMENTS.

Whether it's a mean bolognese, a zesty yogurt sauce, or a luscious cheese topping, if you can bottle it, you can sell it online.

Just be sure to package it well prior to shipping so it doesn't leak.



FROZEN ENTREES.

These are a great incentive for customers to stock up on your dishes for a week's worth of meals. Do pick out the menu items that would freeze well, though.

These include pasta dishes (e.g., lasagna), savory pies, and certain stews. Don't forget to include reheating instructions!

VOUCHERS/GIFT CARDS.

If your operations have come to a full stop, vouchers can still help keep you afloat. These can't be used until you reopen, but they can attract both new and existing customers.

On the bright side, customers with gift cards or vouchers tend to spend more too.



vww.remotestaff.com.au

Whichever option/s you choose, don't forget to pair it with a robust social media campaign. Most people are glued to their phones or laptops these days, so that's the only way you'll catch their attention (and their business).

More on that in another chapter. ;)

COVID-19 RESTAURANT SANITATION TIPS

Okay, food safety's always been a priority in your restaurant. With the COVID-19 pandemic, though, it's now an absolute must.

There's currently **no evidence of COVID-19 transmission via food or food packaging**, but the virus could still survive on surfaces or objects.

Maintaining the proper sanitation procedures won't just keep you and your staff safe. They'll also entice more customers to order from your restaurant. (Pro-tip: You may want to post photos and videos of your staff following protocols as well, for transparency's sake.)

So, here's a quick guide to keeping your operations spic and span. Literally.

COVID-19 RESTAURANT SANITATION TIPS

MANDATORY HANDWASHING

Stock all of your restaurant's handwashing stations with soap and towels.

Position multiple bottles of hand sanitizer with at least 60% alcohol at exit and entry points.

Brief all employees on the **proper handwashing technique**.

Everyone should practice handwashing in the following situations:

- Upon arriving at work;
- Between preparing each order;
- After touching shared surfaces
- (doorknobs, kitchen counters, etc.);
 After sneezing/blowing the nose;
- After meals/smoking breaks;
- After handling cash or coins;
- After cleaning up the restaurant;
- Prior to leaving work.

ROUND-THE-CLOCK

Wash, rinse, and sanitize dishware, utensils, food preparation surfaces, and beverage equipment before, during, and after shifts.

Frequently wipe down high-contact surfaces like doorknobs, light switches, and appliance/ cabinet handles.

Clean and disinfect floors, counters, and other common areas with EPA-registered disinfectants.

STAFF HYGIENE

- 👌 Avoid touching your eyes, nose, and mouth.
- Use gloves to avoid direct contact with the food being prepared.
- Monitor everyone's temperatures upon the start and end of each shift with an infrared thermometer.
- Any employee with cold symptoms even mild ones - should be sent home immediately. (Obviously, this is not the time to bother with doctor's notes and such.)
- Those with flu-like symptoms should stay home at least 72 hours after their fever has passed.



HANDLING

🖰 Keep raw and cooked food separate.

- Limit the number of people handling food in the restaurant. Have them observe a minimum distance of six feet apart at all times.
- Employees handling food must wear gloves and face masks at all times.
- Avoid passing items to each other directly.
- Set an item down on the table or counter and walk away so the other person can pick it up safely.
- Use contactless payment and delivery with all suppliers.
- Never leave ingredients lying around and keep them covered when not in use.

PACKAGING

- Use only disposable food packaging and cutlery.
- Alternatively, you can let customers opt out of plastic cutlery since they'll be eating at home.
- Wash or sanitize all food containers prior to filling them with food.
- Keep all food packaging and cutlery separate from raw food and in a cool, dry place.
- Use two paper bags to pack up all food orders, label with markers, and secure with tape.

DELIVERY/PICK-UP PROTOCOLS

Offer and encourage cashless payment methods to minimize money changing hands.

- Unless you already have your own delivery fleet, consider partnering with a delivery app like Uber Eats instead. They already practice contactless drop-off.
- Otherwise, brief your customers and riders on the procedure: 1.) Rider informs the customer once they arrive, 2.) The order is placed on the customer's doorstep with the rider backing away, 3.) The customer can then come forward and pick up the order.
- Provide delivery riders with hand sanitizers, gloves, and masks.
- If they receive cash tips, they must wash their hands ASAP afterwards.
- For pick-ups, designate a point where customers can get their orders. As with deliveries, practice contactless protocols.



Shopify Store: Creating an Online E-commerce Website for Your Restaurant

With consumers staying at home, foot traffic is close to zero. Restaurant businesses need to think about ways to make money.

And converting your business to an online store is now a crucial step to adapt. One way is to create a website to provide your goods for customers!

*For a limited time, Shopify now offers a 90-day free-trial to create your own online store from scratch.



What Do You Get?

By creating a Shopify store, you get an e-commerce website plus a blog. A blog is essential to help your website rank for specific keywords in Google for organic traffic. Organic traffic is traffic you don't pay for.

For example, you sell dog food. Ranking for keywords like "pet food for small dogs" or "best pet food for puppies" can provide organic traction that can lead to more sales without you doing anything.

You also get a free SSL certificate that provides security for your customers.



Getting a Domain Name

A domain name is crucial for any website. It represents your online address and branding. And how easy it is to recall can spell more sales.

You can readily buy domains from Shopify. But if you already have one, you can use that instead. If you don't want to spend money on a domain name, you can get a free one with a ".myshopify.com" suffix.

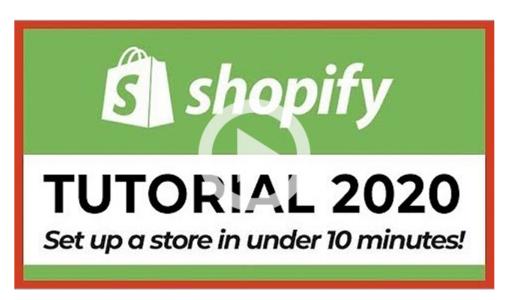


Designing Your Website in Under 10 Minutes

User Interface and user experience are key. But without a web design background, how can you create a stunning website for your company?

Shopify offers free professional templates you can use to create a stunning ecommerce website. You can choose to customize

Watch the video below to check how you can create a beautiful and functional website in under 10 minutes.





Shipping: Fulfilling the Orders

Shopify connects your shop with delivery providers. You can set-up the shipping rates based on:

- Price-based rates
- Weight-based rates
- Calculated Rates

You can also limit the areas you will be servicing.

If you need an automatic shipping system when you get orders, you can opt for the Australia Post plugin for \$19 per month. They automatically set the rates, print the invoices, and display real-time shipping rates in your Shopify store.

It is good for non-perishables products like your special sauces on sale.



Securing Customer Payments

It's easy to set-up online payments for your Shopify store. You can choose either:

- Shopify Payments
- Paypal
- Third-Party Credit Card Providers

With this, you can get cash payments for your products easily.



Marketing with Discounts

One marketing strategy is offering discounts. In your Shopify store, you can create discounts to get more sales. You can customize discount codes that are:

- Percentage-based
- Fixed Amount
- Free Shipping
- Package Buy X Get Y Deals

Depending on your strategy, this can be helpful to boost the demand for your products.



Understanding Sales and Business Analytics

In business, what you don't measure, you don't improve. How can you measure your sales growth and your customer interactions on your website?

Shopify has an analytics section where you can check the trend from your sales to order to customer visits. Having this data can help you strategize to get more customers.



Getting the Right Plan

Currently, there are 3 plans to choose from.

- \$ 29 Basic Shopify
- \$ 79 Shopify
- \$ 299 Advanced Shopify

Most businesses can already take advantage of the basic plan. But if you have higher sales volume, want lower credit rates, and better shipping costs, you can opt to upgrade. Take note; you can upgrade or downgrade your plans every time.

There is also a 10% discount on annual plans and 20% discount on biennial plans paid upfront. Just in case you don't want to use it anymore, you can cancel the service anytime.

With that, I hope building a Shopify website for your restaurant can help you get business for the days to come.

Everything You Need to Know About Uber Eats



While the demand for food is higher than ever, the restaurant industry is taking a huge hit. It's hard enough to maintain a

fully-packed restaurant during the best of times. With the covid-19 pandemic and the ensuing lockdown in place, you can't even accept dine-in customers.

Still, everyone needs to eat. Furthermore, ordering a complete meal would be a godsend for exasperated parents who no longer feel like cooking after a long day of working from home and/or homeschooling their kids. What's more, you can bet that some Aussies are desperately craving their restaurant favorites.



So, how can you leverage this to help your business survive? One way is to offer food delivery services. When your customers can't go to you, why not bring your food to them?

Fortunately, there's an app for that. Here's your Basic Guide to Partnering with Uber Eats:

How It Works

Once you sign your restaurant up on Uber Eats, your menu will be visible on their app. (See how you can upload your menuphotos here.) Should a customer choose to order from your restaurant, this is how it would go:

> The customer chooses which dishes to order via the Uber Eats app.

You can choose to accept or reject the order. If you accept, you'll then prepare the order. The app will notify the customer either way.

If you don't have a courier, one of Uber's delivery partners will come by to pick up the order from your restaurant once you indicate that it's ready. They will then bring the food to the customer.

emote staff

Survival

1

Uber Eats can help your restaurant continue to operate during the pandemic since you can't have any dine-in customers.

Kes



Customer retention

Instead of looking for alternatives, your existing customers can simply find you on the app.

/hat's in it

estaurant?

New leads

Visibility on this highly popular app could get you new customers.

Access to couriers

No need to book your own. Tap into Uber's wide network instead.

Do I Have to Pay Commission?



HOW DO I MAKE MONEY DESPITE THE COMMISSION?

You can charge 20-35% more for your food on Uber Eats. Customers will simply pay for the convenience of eating your food at home. This way, you also get to keep your profit margin.

Okay, where do I sign up?

ESTAURANT

Make Your Restaurant Stant Out

How to

on Facebook F and Instagram 📀

With the majority of people on their phones all day, it's no wonder that 75% of people purchased a product after seeing it on social media. And you can bet that a lot of them discovered their favorite dining haunts the same way too.

Ramping up your restaurant's presence on social media isn't just an option anymore. These days, even a long-established eatery needs to do that to survive. How will your loyal diners know that their favorite dishes are now available for delivery and pick-up if they don't see you online?

Right, so once you've <mark>set up your Facebook</mark> and **Instagram** pages, here's what you ^l can do to catch the eyes (and meal orders) of everyone stuck at home right now:



Complete your profile.

When setting up a Facebook page, don't forget to fill in key details like your restaurant's address and contact number. Take time to select the correct categories (e.g., Japanese /Donburi/Kaiseki/Soba Restaurant, Korean/Bunsik/ Jangu/Samgyetang Restaurant, Bar & Grill, etc.) and to write a quick description. This will make it easier for customers to find you.

Furthermore, your description field on Instagram is a great opportunity to connect with your audience. Whether your restaurant's vibe is casual, sophisticated, or exotic, your description should be exactly that.

Don't forget to pick out great profile and timeline photos! This brings us to....

Upload good photos.

As platforms become increasingly visual, good photos are your strongest weapons. You don't have to be a professional photographer to come up with these. All you need is good lighting, a nice angle, and an especially prepared and arranged dish.

How do you know if you've taken a great photo of a certain menu item? Well, if it leaves you hungry and/or craving it, you've got a winner on your hands.

Don't be afraid to use crowdsourced photos.

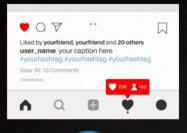
www.remotestaff.com.au

That being said, crowdsourced photos are a great way to boost your credibility. They don't just prove that your business is legit, but that there are people out there who genuinely enjoy your food!

Just don't forget to give credit to the person who took the photo. You might even get some new followers among theirs if you do so.

RESTAURANTS NEAR ME

sectetur adipiscing elit





Keep your captions short and sweet.

A good photo is the star. Now's not the time to wax poetic about your restaurant's lapu-lapu ceviche (yes, we know it's great) unless you can do that with 140 characters or less. Your customers simply won't read a longer caption.

In short, treat your Facebook and Instagram captions like a tweet. And whenever appropriate, end with a call to action. Think phrases like "Order some now!," "Have our latest special delivered to your doorstep!," or "Try our pasta for lunch today!"

Be smart about your hashtags.

Speaking of content, don't skip the hashtags! Sure, they can look tacky, but even a single hashtag will draw significantly more traffic to your posts. There are no hard and fast rules, but they should always be relevant to your content. Mentioning your location helps too, so something like #bestbbqinperth is a good example.

If you'd rather not put hashtags on your post's description, you can put them in the first comment. That way, they won't be visible, but they'll still give your post traction.

Schedule your posts accordingly.

If your restaurant specializes in breakfast food, wouldn't it make more sense to post your content before 7 AM or the night before?

A great post will surely draw likes, but the end goal is to convert those likes into sales. Thus, timing is key. Post mouthwatering photos of your dishes an hour or so before lunch or dinner, or days before a special occasion (e.g., Mother's Day, etc), and you're likely to get results.



It can be hard to come up with promotional content each day, yes. The good news is that checking in with your audience counts as content too, and could win you some good will.

A post with an appropriate inspirational quote or even a crowdsourcing one asking about how people are dealing with the pandemic, for instance, can create genuine engagement among your followers.

Reply to comments, queries, and private/ direct messages as promptly as you can.

On the one hand, this will give you a high responsive rating on your Facebook page, especially if you manage to reply to all the messages in your inbox.

On the other hand, it's plain common sense. Slow replies that aren't really helpful will drive your customers to look for other brands that are more prompt and accommodating. You'll want to close a deal the moment you get a chance, so put those thumbs to work.

Alternatively, you could hire someone remotely to manage your social media pages. There are plenty of qualified ones abroad who'd be happy to do so at a fraction of a local's wages.

JobKeeper Payment Program



During the COVID19, paying for your people is challenging with the reduced cash flow. The Australian government streamlined a JobKeeper payment program to help your business run while retaining your key employees.

What is it?

Basically, it's a subsidy from the government to claim a fortnightly payment of \$1500 per eligible employee from March 30, 2020 until September 27, 2020. The first payments will be received in the first week of May. You can register at *ato.gov.au*.

The JobKeeper Payment will also be available to the self-employed. So if you're the owner and sole employee of your restaurant business, you are eligible.



Eligible Businesses

Businesses aggregated turnover of less than \$1 billion (for income tax purposes) and an estimated turnover fallen or will likely fall by 30 percent or more
Businesses annual turnover of \$1 billion or more (for income tax purposes) and an estimated turnover fallen or will likely fall by 50 percent or more
Businesses not subject to the Major Bank Levy.

DISCLAIMER: This infographic is not a substitute for expert advice. It is for informational purposes only. It's best to consult with the proper experts to tailor-fit it to your business.

Eligible Employees

Employees must be an: re



Australian Citizen



holder of a permanent visa



a Special Category (Subclass 444) Visa Holder as at 1 March 2020

- Stood down employees before the commencement of this scheme will be able to participate.
- Re-engaged employees with the same employer (on the books on March 1, 2020) will be eligible.
- Casual employees who have been with their employer on a regular and systematic basis for at least the previous 12 months as at March 1, 2020.
- Employees receiving Parental Leave Pay from Services Australia are not eligible.
- Full-time students who are 17 years old and younger, and who are not financially independent, are not eligible for the JobKeeper Payment on a prospective basis.

Take Note Employees who are accessing support through Services Australia should advise Services Australia of their change in circumstances online at my.gov.au or by telephone to avoid incurring a debt that will be required to be repaid.

Source: https://treasury.gov.au/sites/default/files/2020-05/Fact_sheet_JobKeeper_supporting_businesses.pdf

Supporting Apprentices and Trainees The economy relies on continuous training of valuable talents to stimulate economic growth. But with COVID19, apprentice and trainee programs might be hard to maintain by small businesses. The government supports your endeavors with a subsidy program.

What Is It?

*

The government will subsidize 50% of the apprentice's or trainee's wages paid from January 1, 2020 to September 30, 2020. Maximum reimbursement is capped at \$21,000 (\$7,000 per quarter) for eligible apprentices or employees. You can check the AASN website for more information.

Eligible Businesses:

- Available for Small Businesses employing less than 20 employees who have an apprentice or trainee.
- Apprentice or trainee must be in training as at March 1, 2020.

Source:

https://treasury.gov.au/sites/default/files/2020-04/fact_sheet-supporting_apprentices_and_trainees_0.pdf



DISCLAIMER: This infographic is not a substitute for expert advice. It is for informational purposes only. It's best to consult with the proper experts to tailor-fit it to your business.

GOVERNMENT INVESTMENT SUPPORT

Will close on June 30, 2020

Instant Asset Write-off

Most businesses are struggling to maintain their cash flow. Options for investment for high-ticket items such as office equipment and machinery might not be an option today. But if you really need to invest in that much-needed asset, the Australian government has an incentive for you.

What Is It?

The Instant Asset Write-off (IAWO) is a tax benefit you can use to treat a depreciable asset as an outright expense immediately.

Previously, you can only write-off depreciable assets amounting to \$30,000. The government now increased the limit to \$150,000 per asset.

What this means is that if you have capital expenditure (for example) \$100,000, you can directly deduct the whole amount from your taxable income instead of yearly depreciation expense. You get the full tax benefit this year.

Until June 30, 2020, you can use the instant asset write-off for every new or second-hand asset first used or installed ready for use in this financial year.

Business Eligibility:

Businesses with an annual turnover threshold of \$500 Million

The asset should be used or installed for business purposes in the financial year.

If you have assets that you also benefit from personal use, you account for the business portion only. For example, you have a car you use 50% of the time for business. You can only write-off 50% of the value.

www._Delivering support for business investment

Backing Business Investment (BBI)

What Is It?

The Backing Business Investment (BBI) is a 15-month investment incentive to support short-term growth. It allows you to accelerate depreciation deductions for 50 percent of the cost of an eligible asset on installation, with existing depreciation rules applying to the balance of the asset's cost.

Business Eligibility:

Businesses with aggregated turnover below \$500 million, purchasing certain new depreciable assets.

New Eligible assets acquired after the announcement and first used or installed by June 30, 2021 that can be depreciated under Division 40 of the Income Tax Assessment Act 1997 (i.e. plant, equipment and specified intangible assets, such as patents)

Does not apply to second-hand Division 40 assets, or buildings and other capital works depreciable under Division 43.

Disclaimer: This infographic is not a substitute for expert advice. It is for informational purposes only. It's best to consult with the proper experts to tailor-fit it to your business.



Extension & Higher Thresholds for Creditor Demands

The liquidity of your business should be maintained, but the current COVID19 severely impacted the cash inflow of almost all businesses. Some might be forced to declare bankruptcy because of creditor demands today.

The government relaxed the statutory requirements by extending and setting higher thresholds for creditor demands.

	_
v —	
	_



The threshold for the minimum amount of debt for a creditor to initiate bankruptcy proceedings is temporarily increased from \$5,000 to \$20,000.

This temporary measure will apply for 6 months, from March 25, 2020, until September 24, 2020.



Extension of Statutory Timeframe

Failure to respond to a specified time can trigger the demand of the creditors for liquidation. The statutory timeframe to respond to a statutory demand is extended temporarily from 21 days to 6 months.

This temporary measure will apply for 6 months, from March 25, 2020, until September 24, 2020.

Temporary Relief for Financially Distressed Businesses

Cashflow Boost for Employers

Cash flow is the lifeblood of all businesses. A healthy stream of cash flow will allow you to operate smoothly and get your business your goals.

But COVID19 severely impacted our ability to earn and collect payments. The government aims to boost the cash flow of SMEs by providing credits based on your activity statements.

What Is It:

You will receive a tax-free cash flow boost of around \$20,000 to \$100,000 credited in your activity statements to maintain your employees. Take note that you won't receive cash but credits for your activity statements.

Computation and credits will be automatic as long as you lodge your activity statements. Delivery will be from April 28, 2020, onwards, and would depend if you lodge quarterly or monthly.

The cash flow boosts are tax-free and are not required to be paid back when the business' cash flow improves.

Disclaimer: This infographic is not a substitute for expert advice. It is for informational purposes only. It's best to consult with the proper experts to tailor-fit it to your business.

Business Eligibility:



Held an Australian Business Number on March 12, 2020, and continues to be active



Eligible businesses will receive a credit equal to 100% of the amount withheld, up to a maximum of \$50,000. The minimum cash flow boost is \$10,000, even if the amount required is zero.

Subsequent Cash Flow Boost

The subsequent cash flow will depend on the initial cash flow you received.

Quarterly: You will receive 50% of its total initial cash flow boosts for each activity statement.

Monthly: You will receive 25% of its total initial cash flow boosts for each activity statement.

Refunds and Overpayments

Sometimes, your credit will exceed your business' other tax liabilities. It will be refunded to you. The refund will be received within 14 days.

Aggregate annual turnover under \$50 Million (based on prior year turnover)

> Made eligible withholding payments to employees (even if the amount is zero) such as:

- salary and wages •
- director fees
- eligible retirement or termination
- payments
- compensation payments
- voluntary withholding from payments to contractors

Either:

- Derived income in 2018-2019 and lodged tax return before March 12, 2020
- Made GST table, GST-free or input-taxed sales in a previous tax period (since July 1, 2018)



Lodged the relevant activity statement on or before March 12, 2020

Take Note

In the absence of prior year income tax assessments, businesses can still be eligible if the Australian Taxation Office (ATO) can use other information to determine the aggregated annual turnover under \$50 million.

Disclaimer: This infographic is not a substitute for expert advice. It is for informational purposes only. It's best to consult with the proper experts to tailor-fit it to your business.

www. Fact sheet:

Boosting Cash Flow for **Employers**



Initial Cash flow

GOVERNMENT CASHFLOW

Cashflow Boost for Employers

Cash flow is the lifeblood of all businesses. A healthy stream of cash flow will allow you to operate smoothly and get your business your goals.

But COVID19 severely impacted our ability to earn and collect payments. The government aims to boost the cash flow of SMEs by providing credits based on your activity statements.

Business Eligibility:



Held an Australian Business Number on March 12, 2020, and continues to be active



Aggregate annual turnover under \$50 Million (based on prior year turnover)



Made eligible withholding payments to employees (even if the amount is zero) such as:

- salary and wages
- director fees
- eligible retirement or termination payments
- compensation payments
- voluntary withholding from payments to contractors

Either:

- Derived income in 2018-2019 and lodged tax return before March 12, 2020
- Made GST table, GST-free or input-taxed sales in a previous tax period (since July 1, 2018)

Lodged the relevant activity statement on or before March 12, 2020

Initial Cash flow

Eligible businesses will receive a credit equal to 100% of the amount withheld, up to a maximum of \$50,000. The minimum cash flow boost is \$10,000, even if the amount required is zero.

What Is It:

You will receive a tax-free cash flow boost of around \$20,000 to \$100,000 credited in your activity statements to maintain your employees. Take note that you won't receive cash but credits for your activity statements.

Computation and credits will be automatic as long as you lodge your activity statements. Delivery will be from April 28, 2020, onwards, and would depend if you lodge quarterly or monthly.

The cash flow boosts are tax-free and are not required to be paid back when the business' cash flow improves.

Take note:

In the absence of prior year income tax assessments, businesses can still be eligible if the Australian Taxation Office (ATO) can use other information to determine the aggregated annual turnover under \$50 million.

Disclaimer: This infographic is not a substitute for expert advice. It is for informational purposes only. It's best to consult with the proper experts to tailor-fit it to your business.

Subsequent Cash Flow Boost

The subsequent cash flow will depend on the initial cash flow you received.



Quarterly: You will receive 50% of its total initial cash flow boosts for each activity statement.



Monthly: You will receive 25% of its total initial cash flow boosts for each activity statement.

Refunds and Overpayments



Sometimes, your credit will exceed your business' other tax liabilities. It will be refunded to you. The refund will be received within 14 days.

🚾 Fact Sheet: Boosting Cash Flow for Employers

Extension and Higher Thresholds for Creditor Demands

The liquidity of your business should be maintained, but the current COVID19 severely impacted the cash inflow of almost all businesses. Some might be forced to declare bankruptcy because of creditor demands today.

The government relaxed the statutory requirements by extending and setting higher thresholds for creditor demands.

What is it:

The threshold for the minimum amount of debt for a creditor to initiate bankruptcy proceedings is temporarily increased from \$5,000 to \$20,000.

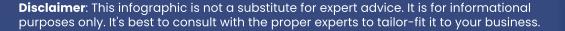
This temporary measure will apply for 6 months, from March 25, 2020, until September 24, 2020.

Extension of Statutory Timeframe

Failure to respond to a specified time can trigger the demand of the creditors for liquidation. The statutory timeframe to respond to a statutory demand is extended temporarily from 21 days to 6 months.

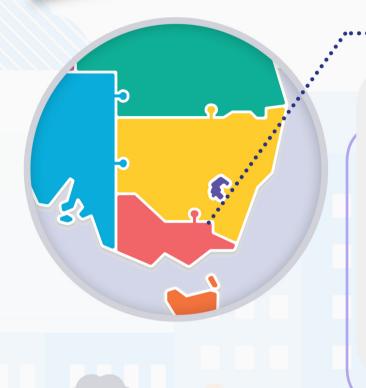
This temporary measure will apply for 6 months, from March 25, 2020, until September 24, 2020.

www. Temporary relief for financially distressed businesses





ADDITIONAL SUPPORT PER TERRITORY



·· AUSTRALIAN CAPITAL TERRITORY

12-Month Waiver of Food Business Registration, Outdoor Dining, and Liquor Licensing fees 12-month waiver of:

 Off licenced venues with a gross liquor purchase value of below \$3 million per annum

- Licenced venues waiver of their food business registration and liquor licencing fees from 1 April 2020
- Outdoor dining fees for 2020-2021
- In food business registration has been prepaid for more than one year in advance, an additional 12 months will be added to the license.

It's automatically applied as part of the normal annual fee licencing process.



Vocational Education and Training (VET) - Skills

Increased Subsidies for apprenticeship and traineeships. Subsidies are automatically adjusted by the Registered Training Organisation and skill Canberra. No application required.

Electricity Rebates

Small business owners with electricity usage below 100 megawatts per year will see rebates of \$750 automatically applied to their next electricity bill in around June or July 2020.



The rebate will apply regardless of whether customers are on standing or market offers.



Six-month Waiver of Payroll Tax

Cafes and food courts will be eligible for a six-month waiver of the payroll tax from April to September 2020.

You need to complete <u>an online application form</u> on the ACT Revenue Office website to confirm their eligibility.

Payroll Tax Deferral

All ACT businesses with Australia-wide wages of up to \$10 million can defer their 2020-21 payroll tax, interest-free until 1 July 2022. Confirm your eligibility by visiting the payroll tax page on the ACT Revenue Office website.



Source:

https://www.covid19.act.gov.au/economic-support/economic-survival-package/supporting-local-busines ses-and-the-economy

NEW SOUTH WALES

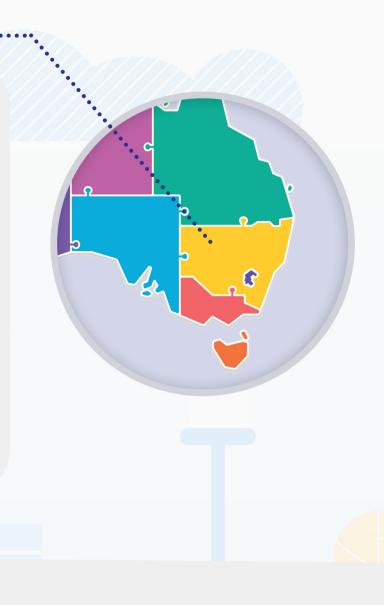
Small Business Support Grant

\$10,000 for NSW small business owners. Business Eligibility:

- Between 1-19 employees and a turnover of more than \$75,000
- Payroll below the NSW Government 2019-20 payroll tax threshold of \$900,000
- An Australian Business Number as at 1 March 2020
- Based in NSW and employ staff as at 1 March 2020
- be highly impacted by the Public Health (COVID-19 Restrictions on Gathering and Movement) Order 2020 issued on 30 March 2020
- use the funding for unavoidable business costs such as utilities, overheads, legal costs, and financial advice; provide appropriate documentation upon application

It's automatically applied as part of the normal annual fee licencing process.

Click this link to apply.





Rents and Parking

- Deferral of the parking space levy for 6 months
- Deferral of rents for 6 months for commercial tenants with less than 20 employees in all Government-owned properties

Licence, Registration and Permit fee waivers

Automatic 12-month waiver of licence, registration and permit fees on new applications and renewals lodged by eligible businesses for Liquor licences for bars, pubs, clubs, hotels and most other licensed venues from 1 April 2020 to 31 March 2021.

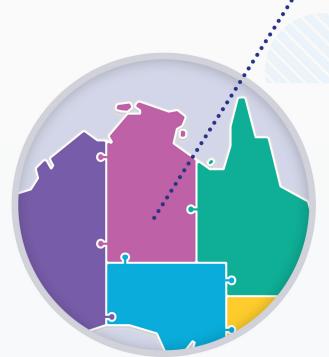


Payroll Tax Changes

- Tax-free threshold increase from \$900,000 to \$1 million from 1 July 2020
- Deferral of payroll tax for business with payrolls over \$10 million for 6 months (up to \$4 billion deferred)
- An additional 3-month deferral for businesses with payrolls of \$10 million or less who received a 3-month waiver on payroll tax in the first package

Source:

https://www.service.nsw.gov.au/campaign/covid-19-help-small-businesses/financial-stimulus-packages https://www.revenue.nsw.gov.au/taxes-duties-levies-royalties/payroll-tax



NORTHERN TERRITORY

Small Business Survival Fund

It's a 4-part incentive for small businesses located in the Northern Territory. Eligible businesses will be able to apply for four payments:

- Immediate survival payment of between \$2,000 and \$50,000
- Rapid adaption payment of between \$1,000 and \$5,000
- Operational boost payment of between \$2,800 and \$42,000
- Operational support payment for businesses with an annual turnover greater than \$75,000 and who have had previous payments from the fund. A nominal value of \$500 per FTE will be paid up to a maximum of \$15,000 per business per fortnight.

Business Eligibility:

- a legal entity and holder of a valid Australian business number (ABN) as at 23 March 2020
- a Territory enterprise
- usually operates in one of the industry sectors affected by the social gathering restrictions announced on 22 March 2020 and 24 March 2020
- has been significantly impacted by the physical distancing requirements in response to the coronavirus (COVID-19) pandemic

Click this link to apply.

Business Hardship Package

The Business hardship package is open for SMEs that are heavily affected by COVID19.

You will receive a business hardship certificate that is used to access relevant concessions such as payroll tax, utilities, rents and rates being offered as part of the Business Hardship Package. Once registered, you will receive the following benefits:

TAX

Payroll Tax Concession

Eligible employers may be able to defer payment of one or more monthly returns between March and August 2020 until 21 September 2020, provided returns continue to be lodged by the due date.

Council Rate Concession

- · a three-month rate waiver, and
- a further three-month deferral on paying rates for 2020-21 (that is, deferred to 1) January 2021)





Utilities Concession

If your business is a customer covered by the electricity pricing order:

- Electricity tariff no more than 50% of the usual commercial rate
- Water supply and sewerage services tariff no more than 50% of the usual commercial rate

Business Eligibility:

- a legal entity and holds a valid Australian business number (ABN) as at 23 March 2020
- a Territory enterprise
- not a government agency, government-owned body, statutory corporation, or local government
- has an annual turnover of no more than \$50 million
- Your business has suffered a reduction in turnover of 30% or more due to coronavirus (COVID-19).

The Business Hardship Package is available for a period of up to six months from 1 April 2020 to 30 September 2020.

Source:

https://businessrecovery.nt.gov.au/businesses/business-hardship-package

QUEENSLAND

Payroll Tax Relief

Businesses can be eligible for one or more of the following payroll tax relief:

- refunds of payroll tax for 2 months
- a payroll tax holiday for 3 months
- deferral of paying payroll tax for the 2020 calendar year

Click this link to apply.

Code of Conduct for Commercial Tenants

If your business has an annual turnover of less than \$50 million, and your turnover has reduced by more than 30% due to the effects of COVID-19:

- your business lease cannot be terminated for non-payment of rent
- · your rent can be partly waived or deferred in proportion to your lost turnover
- your landlord cannot increase your rent
- you cannot be penalised for reducing trading hours or not opening
- your security bond or personal advance guarantee cannot be used for non-payment of rent
- your landlord must proportionally pass on any benefits they receive (e.g. land tax or bank interest reductions)
- your lease must be extended if it is due for renewal



Electricity Relief for Small Businesses

\$500 rebate on electricity for small businesses starting May 2020.

Business Eligibility:

- · have an active electricity account
- less than 100,000 kilowatt hours usage per year

Source:

https://www.business.qld.gov.au/starting-business/premises-location/covid-commercial-tenants https://www.business.qld.gov.au/running-business/employing/payroll-tax/lodging/coronavirus-tax-relief https://www.business.qld.gov.au/running-business/energy-business/covid-19-relief

TASMANIA

Business Support Loan Scheme

Unsecured loans from \$20,000 to \$250,000 are available for business continuity. Loans will be interest-free for the first 3 years then payable at State Growth's commercial loan interest rate from year 4 onwards. Loan terms will be a maximum of five years.

Business Eligibility:

- Australian Business Number (ABN)
- Majority Tasmanian-owned and operate in Tasmania as a sole trader, trust, partnership or private company
- Tasmanian Incorporated Associations that operate business undertakings for the purpose of generating income streams will also be eligible to apply at the department's discretion
- Businesses with a turnover of \$10 million or less as per the applicant's most recent financial statements
- Businesses with turnover in excess of \$10 million per year that operates in multiple locations will be considered by exception
- Provide business financial reporting to a satisfactory level with 2019 financial accounts and tax returns being highly preferred
- Require a satisfactory credit history, including the payment of statutory obligations and staff entitlements

Click this <u>link to apply</u>.



Business Vehicle Registration Relief

Small businesses can freeze the business vehicle registrations for both light and heavy vehicles. The maximum period that a registration can be frozen is 12 months. Registrations can be reactivated at no cost when the business restarts.

Business Eligibility:

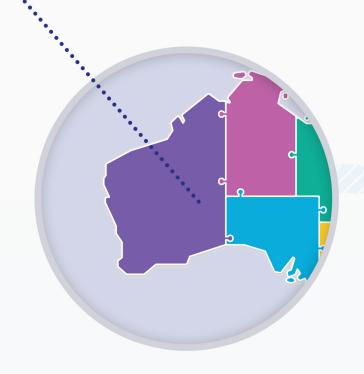
- Details on your business registered for tax purposes in Australia
- Australian Business Number (ABN)
- Declaration that your business activities have been ceased or suspended

Click this link to apply.

WESTERN AUSTRALIA

Small Business Stimulus/Relief Package

- \$17,500 grants for small businesses with a payroll between \$1 million and \$4 million
- The \$1 million payroll tax threshold (announced in October 2019) will be brought forward by six months to 1 July 2020
- The WA Government will waive rental payments for small businesses and not-for-profit groups in State Government-owned buildings for six months.



Utilities



- One-off \$2,500 credit on electricity bills for small businesses that consume less than 50MWh per annum
- Power and water disconnections will not occur, and interest will not be charged on deferred payments until 30 September for small businesses facing financial difficulty due to COVID-19. Please note: This applies to Synergy and Horizon Power customers.

Licence Fees Waived

A range of business licence fees, including liquor licence renewal fees for 2020, will be waived and refunds will be given to businesses that have already paid.

_	
_	



Interest-Free Payment Arrangements

Affected businesses can apply for interest-free payment arrangements and for late payment penalties to be waived for a range of taxes and duties, including payroll tax, transfer duty, landholder duty, vehicle licence duty or land tax.

Source:

smallbusiness.wa.gov.au/blog/wa-coronavirus-relief-package https://www.business.gov.au/Risk-management/Emergency-management/Coronavirus-information-andsupport-for-business/Coronavirus-state-and-territory-information-and-assistance