



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
COVID-19 Disaster Payments	Individuals unable to earn income because state or territory health orders prevent them working in their usual employment		<ul style="list-style-type: none"> ■ do not include in your tax return ■ if you have already done so, you should amend your return
Pandemic leave disaster payment	Eligible individuals unable to earn income because they: <ul style="list-style-type: none"> ■ must self-isolate or quarantine at home ■ are caring for someone with COVID-19 		<ul style="list-style-type: none"> ■ include as assessable income in your tax return ■ Services Australia will advise you of the amount received
JobKeeper Closed 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"> ■ include as assessable income in your tax return <ul style="list-style-type: none"> – at 'salary or wages' or as an 'allowance' (or top up) for employees

For business:

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

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