



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 |