



Queensland Government

[Business Queensland \(https://www.business.qld.gov.au\)](https://www.business.qld.gov.au)



Coronavirus (COVID-19) update: We are currently updating information on Business Queensland in line with recent Queensland and Australian Government announcements.

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Coronavirus payroll tax relief

Coronavirus payroll tax relief

You may be eligible for one or more of a range of payroll tax relief measures as a result of the impacts of coronavirus (COVID-19).

These include:

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

Eligibility

If you are an employer (or part of a group of employers) who pays **\$6.5 million or less** in Australian taxable wages (<https://www.business.qld.gov.au/running-business/employing/payroll-tax/taxable-wages/wages>), you may receive an email about a:

- refund of your payroll tax for 2 months
- payroll tax holiday (i.e. no payroll tax to be paid) for 3 months.

You can also apply for a deferral of payroll tax for the 2020 calendar year. (If you have already applied for a deferral, you do not need to reapply – it will be extended.)

If you do not receive an email, or you are unsure about your eligibility, complete the refund/holiday application form (https://qldtreasury.syd1.qualtrics.com/jfe/form/SV_0H5S0mZGFLwsY61).

If you are an employer (or part of a group of employers) who pays **more than \$6.5 million** in Australian

taxable wages and have been negatively affected (directly or indirectly) by coronavirus, you can apply for a:

- deferral of payroll tax for the 2020 calendar year (If you have already applied for a deferral, you do not need not reapply – it will be extended.)
- refund of your payroll tax for 2 months.

A business is directly or indirectly affected by coronavirus if their current turnover, profit, customers, bookings, retail sales, supply contracts or other factors are negatively affected compared with normal operating conditions.

How to apply

There are 2 online application forms.

[Apply for deferral \(https://qldtreasury.syd1.qualtrics.com/jfe/form/SV_9Eu9CxAOX5dlhf\)](https://qldtreasury.syd1.qualtrics.com/jfe/form/SV_9Eu9CxAOX5dlhf)

[Apply for refund/holiday \(https://qldtreasury.syd1.qualtrics.com/jfe/form/SV_0H5S0mZGFLwsY61\)](https://qldtreasury.syd1.qualtrics.com/jfe/form/SV_0H5S0mZGFLwsY61)

(You

must apply for this one before 31 May 2020.)

What happens next

Once your applications have been processed, we will send an email with instructions on what you need to do.

- You won't need to pay payroll tax returns for the 2020 calendar year.
- You must continue to lodge returns in [OSRconnect \(https://www.business.qld.gov.au/running-business/support-assistance/osrconnect\)](https://www.business.qld.gov.au/running-business/support-assistance/osrconnect) - without paying them - during this time.
- You can resume paying returns at any time during the deferral period.

Return period	Lodgement due date	Deferred payment due date
March	7 April 2020	14 January 2021
January-March quarter	7 April 2020	14 January 2021
April	7 May 2020	14 January 2021
May	8 June 2020	14 January 2021
2019-20 annual	21 July 2020	14 January 2021

Return period	Lodgement due date	Deferred payment due date
July	7 August 2020	14 January 2021
August	7 September 2020	14 January 2021
September	7 October 2020	14 January 2021
July-September quarter	7 October 2020	14 January 2021
October	9 November 2020	14 January 2021
November	7 December 2020	14 January 2021
December	14 January 2021	14 January 2021
October-December quarter	14 January 2021	14 January 2021
July-December half-year	14 January 2021	14 January 2021

Related links

- See more information about [coronavirus \(COVID-19\) \(https://www.business.qld.gov.au\)](https://www.business.qld.gov.au).
- Read the [media release about support for businesses \(http://statements.qld.gov.au/Statement/2020/3/24/palaszczuk-government-unveils-4-billion-package-to-support-health-jobs-households-and-queensland-businesses\)](http://statements.qld.gov.au/Statement/2020/3/24/palaszczuk-government-unveils-4-billion-package-to-support-health-jobs-households-and-queensland-businesses).

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