

This guide was developed by COTA Tasmania to assist our Strength for Life partners in the Tasmanian fitness industry.

For more information about the Strength for Life program, visit the COTA Tasmania website: www.cotatas.org.au/SFL

Support and resources for the fitness industry during the coronavirus (COVID-19) pandemic

Business operations: fitness industry restrictions

The Australian and Tasmanian governments have implemented a range of measures to slow the spread of coronavirus (COVID-19), including restrictions on activities in the fitness industry.

Current restrictions

Below is a summary of the current restrictions in place for the fitness industry, as at 25 June 2020.

The Tasmanian Government has announced further easing of restrictions, with stage 3 of their “Roadmap to Recovery” commencing Friday 26 June 2020. The key changes are:

- a significant increase in the maximum number of people allowed in an indoor or outdoor space; and
- a reduction in the maximum density limit to one person per 2 square metres (currently 4 square metres).

The new maximums for indoor and outdoor spaces are:

- 250 people for an undivided space in an indoor premises; and
- 500 people in an undivided space outdoors.

The maximum number of people permitted on a premises includes staff, volunteers, children and babies.

The Tasmanian Government has also advised that “where practicable, business operators, staff, volunteers and attendees should maintain a distance of 1.5 metres from other people”.

For further information on the current restrictions, see the Tasmanian Government website:

<https://www.coronavirus.tas.gov.au/families-community/roadmap-to-recovery>

Fitness Australia, one of the peak industry bodies, has also published guidance on the latest restrictions:

<https://fitness.org.au/articles/tasmania-ease-of-restrictions/2068>

Support for businesses

The Australian Government has announced a series of measures to support businesses affected by the COVID-19 pandemic. The key measures are summarised below.

Accelerated depreciation deduction arrangements

A time limited 15 month investment incentive to support business investment and economic growth over the short term, by accelerating depreciation deductions. This applies to eligible assets acquired from 12 March 2020 and first used or installed by 30 June 2021. Businesses with a turnover of less than \$500 million will be able to deduct 50 per cent of the cost of an eligible asset on installation, with existing depreciation rules applying to the balance of the asset cost.

For more information, see the Australian Taxation Office website:

<https://www.ato.gov.au/Business/Depreciation-and-capital-expenses-and-allowances/Backing-business-investment---accelerated-depreciation/>

Assistance for severely affected regions and sectors

The Government has set aside \$1 billion to support communities, regions and industries most significantly affected by the Coronavirus outbreak.

For more information, see the Treasury website:

<https://treasury.gov.au/coronavirus/businesses>

Backing Business Investment (BBI)

A time limited 15 month investment incentive (through to 30 June 2021) to support business investment and economic growth over the short term, by accelerating depreciation deductions. Businesses with a turnover of less than \$500 million will be able to deduct 50 per cent of the cost of an eligible asset on installation, with existing depreciation rules applying to the balance of the asset's cost.

For more information, see the Australian Taxation Office website:

<https://www.ato.gov.au/Business/Depreciation-and-capital-expenses-and-allowances/Backing-business-investment---accelerated-depreciation/>

Boosting cash flow for employers

Cash flow support for small and medium enterprises (SME) and not-for-profit organisations that employ staff during the economic downturn associated with COVID-19. This will be done through two sets of cash flow boosts delivered from 28 April 2020 to support employers to retain employees.

The Australian Taxation Office will provide tax-free cash flow boosts of between \$20,000 and \$100,000 to eligible businesses, delivered through credits in the activity statement system, when eligible businesses lodge their activity statements.

For more information, see the Australian Taxation Office website:

[https://www.ato.gov.au/Business/Business-activity-statements-\(BAS\)/In-detail/Boosting-cash-flow-for-employers/](https://www.ato.gov.au/Business/Business-activity-statements-(BAS)/In-detail/Boosting-cash-flow-for-employers/)

Coronavirus SME Guarantee Scheme

Under the Coronavirus SME Guarantee Scheme, the Government will provide a guarantee of 50 per cent to small and medium enterprise (SME) lenders for new unsecured loans to be used for working capital. This will enhance these lenders' willingness and ability to provide credit to SMEs. Businesses with a turnover of up to \$50 million will be eligible to receive these loans.

For more information, see the Treasury website:

<https://treasury.gov.au/coronavirus/sme-guarantee-scheme>

Increased instant asset write-off

Under normal circumstances, individual assets less than \$30,000 are eligible for the instant asset write off. The Government has lifted this threshold to \$150,000 for assets that are either installed or ready for first use by 30 June 2020.

For more information, visit the Australian Taxation Office website:

<https://www.ato.gov.au/Business/Depreciation-and-capital-expenses-and-allowances/Simpler-depreciation-for-small-business/Instant-asset-write-off/>

Supporting apprentices and trainees

Eligible employers can apply for a wage subsidy of 50 per cent of the apprentice's or trainee's wage paid during the 9 months from 1 January 2020 to 30 September 2020. Where a small business is not able to retain an apprentice, the subsidy will be available to a new employer.

Employers will be reimbursed up to a maximum of \$21,000 per eligible apprentice or trainee (\$7,000 per quarter).

For more information, see the Treasury website:

<https://treasury.gov.au/coronavirus/businesses>

Temporary relief for financially distressed businesses

The Government is temporarily increasing the threshold at which creditors can issue a statutory demand on a company and the time companies have to respond to statutory demands they receive.

The package also includes temporary relief for directors from any personal liability for trading while insolvent, and providing temporary flexibility in the Corporations Act 2001 to provide temporary and targeted relief for companies from provisions of the Act to deal with unforeseen events that arise as a result of the Coronavirus health crisis.

For further information, see the Treasury website:

<https://treasury.gov.au/coronavirus/businesses>

Further information

For more information about business support measures, see the following Australian Government websites:

<https://treasury.gov.au/coronavirus/businesses>

<https://business.gov.au/risk-management/emergency-management/coronavirus-information-and-support-for-business>

<https://www.ato.gov.au/Individuals/Dealing-with-disasters/In-detail/Specific-disasters/COVID-19/>

<https://www.australia.gov.au>

Support for individuals

The Australian Government has announced a series of measures to support people affected by the COVID-19 pandemic. The key measures are summarised below.

Increased and accelerated income support

The Government is temporarily expanding eligibility to income support payments and establishing a new, time-limited Coronavirus supplement to be paid at a rate of \$550 per fortnight. This supplement will be paid to both existing and new recipients of the eligible payment categories. These changes will apply for the next six months.

The income support payment categories eligible to receive the coronavirus supplement are:

- JobSeeker Payment, Partner Allowance, Widow Allowance, Sickness Allowance and Wife Pension
- Youth Allowance for job seekers
- Youth Allowance for students and apprentices
- Austudy for students and apprentices
- ABSTUDY for students getting Living Allowance
- Parenting Payment partnered and single
- Farm Household Allowance
- Special Benefit.

For more information, see the Services Australia website:

<https://www.servicesaustralia.gov.au/individuals/news/more-financial-support-people-affected-coronavirus>

Early access to superannuation

Individuals affected by the coronavirus can access up to \$10,000 of their superannuation in 2019-20 and a further \$10,000 in 2020-21. Applications for early release of superannuation can be lodged from mid-April 2020.

For more information, see the Australian Taxation Office website:

<https://www.ato.gov.au/General/New-legislation/The-Australian-Government-s-Economic-Response-to-Coronavirus/#Temporaryearlyreleaseofsuperannuation>

Local information and support

State and territory governments are also providing information and support for those affected by the COVID-19 pandemic.

Local councils are also regularly updating their communities on the COVID-19 pandemic.

Australian Capital Territory

<https://apps.treasury.act.gov.au/budget/covid-19-economic-survival-package>

<https://www.health.act.gov.au/about-our-health-system/novel-coronavirus-covid-19>

New South Wales

<https://preview.nsw.gov.au/covid-19>

<https://www.health.nsw.gov.au/Infectious/diseases/Pages/coronavirus.aspx>

Northern Territory

<https://business.nt.gov.au/recovery>

<https://coronavirus.nt.gov.au>

Queensland

<https://www.business.qld.gov.au>

<https://www.qld.gov.au/health/conditions/health-alerts/coronavirus-covid-19>

South Australia

<https://business.sa.gov.au/COVID-19-business-information-and-support>

<https://www.sahealth.sa.gov.au/wps/wcm/connect/public+content/sa+health+internet/health+topics/health+topics+a+-+z/covid+2019/novel+coronavirus>

Tasmania

<https://www.business.tas.gov.au/coronavirus-information/support-and-resources>

<https://coronavirus.tas.gov.au>

<https://www.health.tas.gov.au/publichealth/communicable-diseases-prevention-unit/infectious-diseases/coronavirus>

Victoria

<https://www.business.vic.gov.au/disputes-disasters-and-succession-planning/illness-and-business-management-plan/coronavirus-business-support>

<https://www.dhhs.vic.gov.au/coronavirus>

Western Australia

<https://www.wa.gov.au/organisation/department-of-the-premier-and-cabinet/coronavirus-covid-19-business-and-industry-advice>

https://ww2.health.wa.gov.au/Articles/A_E/Coronavirus