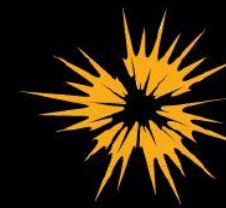


COVID-19 Assistance Programs

At a glance

Core Programs

Program	What's it worth?	Description	Who is eligible?	Who is not eligible?	How do I apply?
Temporary Interruption Fund (TIF)	Screen Australia's total liability for each production covered by TIF is 60% of the total budget of the production, or \$4 million, whichever is less, or a lower amount as agreed between the applicant and Screen Australia.	<p>TIF is a \$50 million fund made available by the Australian Government and administered by Screen Australia.</p> <p>The fund provides assistance for new local productions which have been unable to start production due to production insurance exclusions relating to COVID-19.</p> <p>TIF will provide coverage to productions for specific events relating to COVID-19 that occur during the last two weeks of pre-production and the period of principal photography.</p>	<p>TIF is a fund for Australian productions made in Australia. To be eligible for TIF:</p> <ul style="list-style-type: none"> feature films, drama series, documentary series or single episode programs: <ul style="list-style-type: none"> must have passed the Significant Australian Content test or be an official co-production, as evidenced at the time of application by: a provisional certificate for the Producer Offset; or a provisional official co-production approval, issued by Screen Australia (as appropriate); or entertainment or reality series: <ul style="list-style-type: none"> must, in Screen Australia's opinion, be capable of passing the Significant Australian Content test based on the information provided in the application form. <p>TIF is available to productions regardless of whether or not they have separately received direct Screen Australia production funding, but applicants must meet the following provisions based on Screen Australia's Terms of Trade:</p> <ul style="list-style-type: none"> the applicant must be a company incorporated and carrying on business in Australia, and have its central management and control in Australia; the applicant company must control the rights to carry out the production; and the applicant company and its related companies must not be in breach of any obligation under any agreement it has with Screen Australia or its predecessors. <p>TIF is a fund aimed at getting new productions started. An eligible production must have:</p> <ul style="list-style-type: none"> not commenced principal photography at the time of application; and commenced principal photography on or before 30 June 2021. 	<p>The production will not be eligible for TIF if:</p> <ul style="list-style-type: none"> it is a feature film, drama series, documentary series or single episode program that does not have a provisional certificate for the producer offset (ie. location offset productions, productions below producer offset minimum spend thresholds); or <p>it is an animation program unless it is a hybrid live action animation (and is predominantly live action).</p>	<p>You must apply to Screen Australia to have coverage under TIF. Applications for TIF are open until 28 May 2021 and can be made through the application portal. You can preview the application form, and the attachments required, at the portal.</p>



COVID-19 Assistance Programs

At a glance

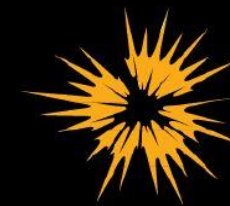
<p>COVID-19 Budget Support Fund</p>	<p>Screen Australia will pay reasonable COVID Costs up to a limit of \$300,000 or 10% of the existing production budget, whichever is less.</p>	<p>The COVID-19 Budget Support Fund will cover additional costs for green-lit productions to implement their COVID-Safety and Risk Assessment Plans to allow them to go into production safely.</p> <p>The COVID-19 Budget Support program funding is purely for additional COVID Costs on current, green-lit projects which could not have anticipated them.</p> <p>Screen Australia will pay reasonable COVID Costs up to a limit of \$300,000 or 10% of the existing production budget, whichever is less.</p> <p>Funding above this cap may be considered in exceptional circumstances.</p>	<p>Eligible projects are:</p> <ul style="list-style-type: none"> • projects that have already been approved for Screen Australia production funding, OR • other projects which are well known to Screen Australia, such as sequels (Series 2 and beyond) or spin offs, AND/OR • are from production companies with a strong and reputable track record. <p>AND in each case above are:</p> <ul style="list-style-type: none"> • projects which are green-lit, in late stage development, or pre-production, and intending and ready to go into (or resume) production within 6 months from the date of the relevant application if additional funding is approved to cover COVID Costs, AND • projects that would be eligible for one of our existing production funding programs • meet our Terms of Trade (see note below) <p>Your project may be more competitive if:</p> <ul style="list-style-type: none"> • the project is of scale and funding will result in a significant number of cast, crew, screen sector workers and suppliers benefitting in the near term. (Please see note below.) • other parties are contributing towards the COVID Costs. • all or most (at least 80%) of the production spend is in Australia, and on Australians. 	<p>This program is not for:</p> <ul style="list-style-type: none"> • projects that are currently in physical production (save for documentaries or animations in production, but having to work at a slower pace due to compliance with their COVID-19 Safety Plan) • other items in a budget/finance plan which are not COVID costs, • projects yet to put together finance plans, budgets and schedules, as they have the ability to factor such costs in. 	<p>Applicants should email covidbudgetsupport@screenaustralia.gov.au before applying to ensure their project meets the criteria of the COVID-19 Budget Support Fund.</p> <p>Please see below for COVID-19 Budget Support Fund Guidelines: COVID-19 Budget Support Fund Guidelines</p>
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COVID-19 Assistance Programs

At a glance

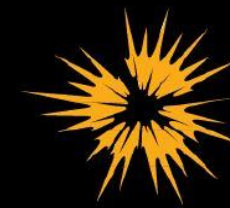
<p>‘JobKeeper’ wage payments</p>	<p>\$1,500 per fortnight per eligible employee available until 27 September 2020</p> <p>\$1,200 per fortnight per eligible employee from 28 September 2020 until 3 January 2021</p> <p>\$1,000 per fortnight per eligible employee from 4 January 2021 until 28 March 2021</p> <p>For employees who’ve worked less than 20 hours a week in either:</p> <ul style="list-style-type: none"> - the 4 weeks of pay periods before 1 March 2020 - the 4 weeks of pay periods before 1 July 2020. <p>From 28 September 2020, the payment will be \$750 per fortnight.</p> <p>From 4 January to 28 March 2021, the payment will be \$650 per fortnight.</p>	<p>The JobKeeper payment is open to eligible employers, sole traders and other entities to enable them to pay their eligible employees salary or wages of at least \$1,500 (before tax) per fortnight.</p> <p>JobKeeper payments are exempt from payroll tax in South Australia.</p>	<p>Eligible employers:</p> <ul style="list-style-type: none"> • Companies need to demonstrate a 30% fall in revenue. • Sole traders (see below), partnerships and trusts eligible. • Charities eligible if they have suffered a 15% decline in turnover. • Please Note: Where businesses are newly established or turnover is highly variable, the Tax Commissioner has discretion to consider additional information in order to establish that the business has been significantly affected by COVID-19. Businesses in this position are encouraged to seek a discretionary ruling from the ATO. <p>Eligible employees:</p> <ul style="list-style-type: none"> • Currently employed by the eligible employer (including if you were stood down or re-hired) • Permanent full-time or part-time at 1 March 2020; or • Long-term casual (employed on a regular and systematic basis for at least 12 months) as at 1 March 2020 and not a permanent employee of any other employer) • Aged 16 or 17 years or older at 1 March 2020 and are financially independent, or not studying full-time • An Australian resident or Australian tax resident <p>Sole Traders:</p> <p>Sole traders may be eligible under the business participation entitlement.</p> <p>A limit applies of one \$1,500 JobKeeper payment per fortnight for the eligible business participant. If your entity also has employees, you may also be able to claim additional JobKeeper payments of \$1,500 per fortnight per eligible employee.</p> <p>Please refer to attached JobKeeper guide for sole traders for further information.</p>	<p>Ineligible entities include:</p> <ul style="list-style-type: none"> • Local governing bodies • Entities wholly owned by an Australian government agency or local governing body <p>Ineligible employees include:</p> <ul style="list-style-type: none"> • Employees claiming JobKeeper through another employer • Employees on paid maternity leave (with Australian Government) • Employees receiving workers compensation • New employees post 1 March 2020 	<p>You can enrol for the JobKeeper payment through the ATO’s Business Portal, or through ATO online services using myGov if you are a sole trader, or through a registered tax or BAS agent.</p>
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COVID-19 Assistance Programs

At a glance

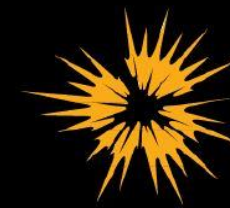
JobSeeker Payments	<p>Additional payments of \$550 per fortnight</p>	<p>Additional payments of \$550 per fortnight will be made on top of pre-existing payments made to income support recipients including JobSeeker Payments, Youth Allowance Jobseeker Payments and Parenting Payments.</p>	<p>Eligible individuals:</p> <ul style="list-style-type: none"> • Between 22 and Age Pension age; • Australian resident; • Income and assets are under the test limits; • Unemployed and looking for work; or sick or injured and are unable to do your usual work or study for a short time 	<p>Ineligible individuals include:</p> <ul style="list-style-type: none"> • Those who fail to meet the income and asset tests, such as singles (with no dependents) with income over \$1,086 / fortnight. 	<p>Apply online through your MyGov account.</p>
Rent Relief for Commercial Tenants	<p>Protections commercial tenants</p>	<ul style="list-style-type: none"> • Landlords must not cease the lease due to non-payment during COVID-19 (and tenants must honour the lease). • A landlord cannot increase rent during the prescribed period if the tenant is suffering financial hardship as a result of COVID-19. • Landlord cannot pass on Land Tax to tenant if the tenant is suffering financial hardship as a result of COVID-19. • Government benefits provided to landlords must be passed on to tenants. 	<p>Businesses with turnover under \$50 million that are eligible for JobKeeper payments.</p>	<p>Ineligible applicants include:</p> <ul style="list-style-type: none"> • Those that do not satisfy the JobKeeper test (e.g. small businesses with <30% downturn in revenue) 	<p>Through discussion with your landlord. Appeals can be made to the Small Business Commissioner.</p>
Emergency Cash Grants	<p>\$10,000</p>	<p>\$10,000 cash is offered to businesses who are deemed to be 'highly impacted by COVID-19 restrictions or subject to closure'. Funds must be used to support activities related to business operations.</p>	<p>SA businesses with:</p> <ul style="list-style-type: none"> • Turnover more than \$75,000; and • Payroll less than \$1.5m, and not entitled to the Payroll Tax Waiver 	<p>Ineligible applicants include:</p> <ul style="list-style-type: none"> • Those that do not employ South Australians, or do not meet the turnover / payroll eligibility metrics. 	<p>Apply online via the website before 1 June 2020.</p>
2020 Resilience Fund	<p>Up to \$20,000</p>	<p>Competitive funding designed to provide emergency relief to Australian artists and art organisations.</p>	<p>Eligible applicants include individual artists and organisations servicing the arts sector.</p>	<p>Ineligible applicants include:</p> <ul style="list-style-type: none"> • Individuals that do not create artistic work • Organisations that neither create artistic work nor service the arts sector 	<p>Apply under any of three streams (Survive, Adapt, Create) via the website before 28 May 2020.</p>



COVID-19 Assistance Programs

At a glance

Boosting Cash Flow for Employers	\$20,000 - \$100,000	<p>A payment equal to 100% of your salary and wages taxes withheld, with a minimum payment of \$10,000 even if you are not required to withhold tax on salary and wages. A maximum payment of \$50,000 will be available.</p> <p>A second payment will be made in the July to October 2020 period. This payment will be another tax-free, cash payment which is equal to the first payment.</p>	Employers with annual turnover less than \$50 million.	<p>Ineligible applicants include:</p> <ul style="list-style-type: none"> • Large businesses (annual turnover greater than \$50 million) • Businesses that do not make eligible payments to employees (e.g. sole traders) 	<p>The payments will happen automatically based on lodgement of your Business Activity Statements (BAS).</p>
Export Capital Facility	\$250,000 - \$50 million loans	<p>Loans to previously profitable exporters affected by COVID-19.</p>	<p>Previously profitable exporters with turnover above \$250K who, due to COVID-19, are unable to gain finance from commercial sources.</p>	<p>Ineligible applicants include:</p> <ul style="list-style-type: none"> • Those with turnover less than \$250K • Businesses with less than 2 years' profitable trading history • Non-exporters <p>Those able to access sufficient loan funding from commercial sources.</p>	<p>Apply through Export Finance Australia (phone 1800 093 724).</p>
JobMaker Plan – Kick-starting Local Screen Production		<p>Temporary Interruption Fund, to be administered by Screen Australia, that will support local film and television producers to secure finance and start filming again, supporting thousands of jobs in the sector. Filming of new productions has largely been halted as insurers are not providing coverage for COVID-19.</p>	<p>Australian film and television producers.</p>		<p>The program will roll out in 2020-21 through the Temporary Interruption Fund, to be administered by Screen Australia.</p>

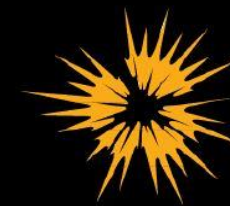


COVID-19 Assistance Programs

At a glance

Ancillary Programs

Program	What's it worth?	Description	Who is eligible?	Who is not eligible?	How do I apply?
Rent Relief for Government Tenants	Full value of rent from business closure to 30 June 2020	Full rent relief to COVID-19 impacted tenants of Government property from the date they were forced to close their business or were significantly impacted to 30 June 2020. The policy will be reviewed prior to 30 June 2020 to assess the ongoing impacts of COVID-19.	Tenants of SA Government property.	Ineligible applicants include: <ul style="list-style-type: none"> • Tenants of private landlords • Tenants not severely affected by COVID-19 	Automatically applied by relevant Government agencies. SAFC Adelaide Studios tenants must formally apply; an application form has been shared with all tenants for this purpose. If you have any questions or need to request the form again, please email programs@safilm.com.au
Payroll Tax Relief	6 months payroll tax waiver	Business groups with annual Australian grouped wages of up to \$4 million will receive a six month payroll tax waiver. Eligible business groups will not be required to pay any payroll tax for the months of April to September 2020.	Business groups with annual Australian grouped wages of up to \$4 million.	Ineligible applicants include: <ul style="list-style-type: none"> • Business groups with annual Australian grouped wages of over \$4 million. (Six month deferral will apply to these business groups.) 	Where businesses meet the criteria of Australian grouped wages below \$4 million for 2018-19, no application will be required. RevenueSA will notify these businesses through RevenueSA Online.
Land Tax Relief – Payment Deferral	3 month payment deferral	Businesses and individuals paying land tax quarterly in 2019-20 will be able to defer payment of their third and fourth quarter instalments for up to six months.	All business paying land tax quarterly in 2019-20	Ineligible applicants include: <ul style="list-style-type: none"> • Businesses not paying quarterly land tax 	No application is required for this relief. If you choose to defer your payments, these will be shown as arrears on your first land tax notice for 2020-21.



COVID-19 Assistance Programs

At a glance

Land Tax Relief – Payment Reduction	<p>25% reduction in land tax payable for 2019-20 land tax year</p>	<p>The South Australian Government has announced land tax relief for non-residential and residential landlords in response to COVID-19.</p> <p>Landlords who provide tenants impacted by COVID-19 with rent relief may be eligible for a 25% reduction on the land tax payable on a parcel of land in the 2019-20 land tax year.</p>	<p>Relief is available when:</p> <ul style="list-style-type: none"> • The land is used for residential or non-residential (commercial) purposes; • The land is being leased to either (i) a residential tenant, or (ii) a non-residential (commercial) tenant with annual turnover of up to \$50 million, who has been financially impacted as a result of the COVID-19 pandemic; • The landlord reduces the rent of the affected tenant by at least as much as the land tax reduction; and • The land tax is directly related to the land for which the rent has been reduced. 	<p>Ineligible applicants include:</p> <ul style="list-style-type: none"> • All businesses other than landlords for tenants with <\$50 million turnover 	<p>Applications for the land tax relief are able to be submitted to the end of June 2020 via RevenueSA. Savings should be passed from landlords to tenants.</p>
Business and Jobs Support Fund	<p>Discretionary amount, typically a low-interest loan</p>	<p>Discretionary support for businesses severely affected by COVID-19. The intent of the Fund is to ensure the ongoing survival of South Australian businesses and minimise job losses.</p>	<p>SA businesses severely affected by COVID-19. Applications are also encouraged from industry bodies on behalf of affected businesses.</p>	<p>N/A</p>	<p>Enquiries and submissions should be emailed to businessandjobssupportfund@sa.gov.au</p>
Supporting apprentices and trainees	<p>Up to \$21,000</p>	<p>A wage subsidy of up to 50% of an apprentice’s or trainee’s wage paid during the 9 months from 1 January 2020 to 30 September 2020.</p>	<p>Small businesses employing fewer than 20 employees who retain an apprentice or trainee OR businesses of any size that re-engage an eligible out-of-employment apprentice or trainee.</p>	<p>Ineligible applicants include:</p> <ul style="list-style-type: none"> • Businesses not employing paid apprentices / trainees • Businesses with more than 20 employees which are simply retaining (not re-hiring) apprentices / trainees 	<p>Employers should contact an Australian Apprenticeship Support Network provider. AASN providers are contracted by the Australian Government to administer Supporting Apprentices and Trainees.</p>
Instant Asset Write-Off (IAOW)	<p>\$150,000 asset write-off</p>	<p>The instant asset write-off* threshold has been increased from \$30,000 to \$150,000 and expanded access to include larger businesses. This applies from 12 March 2020 until 30 June 2020, for new or second-hand assets first used or installed ready for use in this timeframe.</p> <p>*Eligible businesses can claim a tax deduction for the business portion of the purchase cost in the year the asset is first used or installed ready for use.</p>	<p>Businesses with aggregated annual turnover of less than \$500 million (up from \$50 million).</p>	<p>Ineligible applicants include:</p> <ul style="list-style-type: none"> • Very large businesses (annual turnover greater than \$500 million) 	<p>Application is not required; the deduction will be included in your FY20 Australian Income Tax Return.</p>



COVID-19 Assistance Programs

At a glance

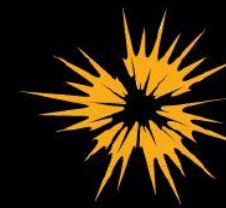
SME Guarantee Scheme	Loans up to \$250,000 for 3 years	The Federal Government will guarantee half the value of new bank loans to SMEs. Loans will be repayment free for 6 months. The Scheme will be available for new loans made by participating lenders until 30 September 2020.	<ul style="list-style-type: none"> • SMEs, including sole traders, with a turnover of up to \$50 million. • Maximum total size of loans of \$250,000 per borrower. • Loans will be up to three years, with an initial six month repayment holiday. • Unsecured finance, meaning that borrowers will not have to provide an asset as security for the loan. 	Ineligible applicants include: <ul style="list-style-type: none"> • Very large businesses (annual turnover greater than \$500 million) 	View the list of participating lenders .
Energy services: Statement of Expectation	Protections for customers of energy providers	The Statement is not binding, but outlines an expectation that small business owners who indicate they are experiencing financial stress to be offered a payment plan or hardship exemptions by energy providers. The Statement includes an expectation that no small business owners will be disconnected without their agreement.	Small businesses affected by COVID-19 (per the JobKeeper eligibility test).	Ineligible applicants include: <ul style="list-style-type: none"> • Those that do not satisfy the JobKeeper test (e.g. small businesses with <30% downturn in revenue) • Large businesses (unless they are on-selling energy to smaller businesses) 	Through discussion with your energy retailer.
Research, Commercialisation and Startup Fund (RCSF)	Stream 2: Startup and Early Stage Company Incentive	Stream 2: Startup and Early Stage Company Incentive Provides entrepreneurs with funding to start and scale their innovative early-stage business. Various funding streams, including grants of \$20,000 - \$100,000 and \$100,000 - \$1 million for start-ups and early stage companies	Eligible applicants must be a South Australian-based legal entity that is one of the following: <ul style="list-style-type: none"> • business (including not-for-profits) • business / industry association • university • independent research institute • South Australian Government research institute. 	N/A	Expressions of Interest for Stream 2 are open. Complete the application form to apply now.
Future Industries Accelerator	Can help your business explore product development ideas and technical challenges by connecting you with facilities and expertise.	Funding South Australian industry to access the University of South Australia's infrastructure and expertise to build a stronger economy. Includes the infrastructure access scheme (technical equipment access), R&D Voucher Scheme (up to \$100,000) and mobility grants (between businesses and universities)	South Australian businesses.	N/A	Find out more here: https://fii.unisa.edu.au/engage-with-us/



COVID-19 Assistance Programs

At a glance

<p>Economic and Business Growth Fund</p>	<p>Financial assistance may be provided through direct expenditure by State government agencies (e.g. for infrastructure), or grants and (in some instances) loans.</p>	<p>The Fund is targeted to support initiatives and projects across nine priority sectors (including Creative industries) identified as part of the Growth State partnership between the South Australian Government and industry.</p> <p>Financial assistance may be provided through direct expenditure by State government agencies (e.g. for infrastructure), or grants and (in some instances) loans to external infrastructure providers, industry associations, companies, universities, other research institutions or not-for-profit organisations.</p>	<p>South Australian businesses in the Creative Industries.</p>	<p>N/A</p>	<p>Economic and Business Growth Fund Guidelines</p>
<p>Backing Business Investment (BBI)</p>	<p>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.</p>	<p>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.</p>	<p>To be eligible to apply the accelerated rate of deduction, the depreciating asset must:</p> <ul style="list-style-type: none"> • be new and not previously held by another entity (other than as trading stock) • not be an asset to which an entity has applied depreciation deductions or the instant asset write-off rules • be first held on or after 12 March 2020 • first used or first installed ready for use for a taxable purpose on or after 12 March 2020 until 30 June 2021. <p>Under the measures, different rules apply depending on whether or not an entity is using the simplified rules for capital allowances for small businesses.</p>	<p>N/A</p>	<p>You do not need to apply for the Backing Business Investment (BBI). You can claim the deduction when lodging your tax return for the income year.</p>



COVID-19 Assistance Programs

At a glance

<p>Paid Pandemic Leave Scheme</p>	<p>A single payment of \$300 is available for eligible people who are part of a designated COVID-19 cluster.</p> <p>Payments of up to \$1,500 are available for eligible people who have been instructed to self-isolate or quarantine due to a public health direction or a positive COVID-19 test.</p>	<p>The South Australian Paid Pandemic Leave Scheme provides financial support to eligible South Australian workers who are required to self-isolate or quarantine because of a public health direction from SA Health and mandatory COVID-19 testing, and do not have access to paid leave or other income support.</p>	<p>To be eligible for the single payment of \$300, you (or someone you care for) must meet all these criteria:</p> <ul style="list-style-type: none"> • be part of a designated COVID-19 cluster (as notified by the Chief Public Health Officer or her delegate) starting on or after 24 August 2020 • have undertaken a COVID-19 test • be required to self-isolate pending the test result • have been scheduled to work during the period of self-isolation. <p>To be eligible for payments up to \$1,500 (payable at \$107 per day, up to 14 days), you (or someone you care for) must meet all these criteria:</p> <ul style="list-style-type: none"> • have been instructed by SA Health to self-isolate or quarantine for a defined period, starting on or after 24 August 2020, due to a public health direction or a positive COVID-19 test • have been scheduled to work during the period of self-isolation or quarantine. 	<p>N/A</p>	<p>To check your eligibility and to apply, complete the Online Application Form</p>
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Other Programs

A number of **banks** have announced support measures, such as unsecured loans, interest rate reductions on existing loans and overdrafts, deferment of repayments and others. Check with your financial institution.