

JobKeeper Payment – Actual Decline in Turnover Test

ALTERNATIVE TEST

- Only use this test if you **started business after the relevant comparison period (September 2019) but not on or after 1 March 2020.**

Alternative test 1

- If your entity started business before 1 February 2020:
 - to determine if your GST turnover has fallen by at least 30% (15% for ACNC), take your average monthly current GST turnover since your entity started business (before 1 March 2020) and multiply by 3. Then, compare this figure with your applicable current GST turnover for the September or December 2020 quarter.
 - your average monthly GST turnover will be the total of the current GST turnovers for each whole month since your entity started business and before 1 March 2020 divided by the number of those whole months.
- If your business started in February 2020:
 - to determine if your GST turnover has fallen by at least 30% (15% for ACNC), compare your average monthly current GST turnover for February 2020 with your applicable current GST turnover for the September or December 2020 quarter
 - your average monthly GST turnover for February 2020 is your total current GST turnover for the days your business was in operation in February 2020 divided by the number of days you were in business in February 2020 and then multiplied by 29 (the number of days in February 2020).

Alternative test 2

- You can only use this test if your business **started after the first day** of the relevant comparison period **but before 1 December 2019**.
- To determine if your GST turnover has fallen by **at least 30%** or 15% for ACNC, **compare** your applicable **current GST turnover** for the **September or December 2020** quarter with your **current GST turnovers** for the months of **December 2019, January 2020 and February 2020**.

https://www.ato.gov.au/General/JobKeeper-Payment/In-detail/Actual-decline-in-turnover-test/?page=3#Alternative_test

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