

JobKeeper Guide For Trusts



Dart Accounting

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Are you eligible for JobKeeper payments?

This guide is for Australian trusts without employees to understand if they are eligible for the \$1,500 fortnightly JobKeeper payments and how to enroll in the scheme. This involves three steps.

ONE – The *trust* must meet certain eligibility requirements

1. Carried on business in Australia on 1 March 2020;
2. Had an ABN on 12 March 2020;
3. Lodged a 2018-19 income tax return, or an activity statement or GST return for any period that started after 1 July 2018 and ended before 12 March 2020 on or before 12 March 2020;
4. Have lost more than 30% of their revenue (when compared to the same period a year ago); AND
5. Have a non-employee who is actively engaged in the operation of the business (this is called an eligible business participant) on 1 March 2020. This includes the **beneficiary** of the trust.

TWO – The *eligible business participant* must:

1. Be actively engaged with the trust as of 1 March 2020;
2. Be at least 16 years old;
3. Be an Australian citizen, or have certain types of visas; and
4. Not be an employee of another entity (other than a casual employee).

THREE – The *trust* must claim the JobKeeper payment

Trusts should:

1. Complete the [JobKeeper Nomination Notice for Eligible Business Participants](#).
2. Retain the nomination forms in its records.
3. Enrol for JobKeeper payments on the [ATO website](#).
4. Make a monthly business declaration.

Monies Received

Monies received belong to the trust and may be used at the trust's discretion. They do not need to be distributed to any eligible business participant, including any trust beneficiary.

Enrolments are Open Now!

For more information please contact

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