

JOBKEEPER 2.0 EXTENSION 1 ALTERNATE TEST FOR DETERMINING DECLINE

SUPPORT SOLUTIONS FROM



Contact CMSolutions for further information on 07 3852 5177 or Email info@cmsolutions.org.au

Issue Date: 29 October 2020

Alternate Test- Decline JobKeeper 2.0 Extension 1

If **ANY** of the below circumstances applies to your Organisation, after the 1st day of the normal comparison period (JK2 after 1 July 2019) then you can use an Alternate Decline Test which can be located in the below link on the ATO website.

Circumstances:

- A.** Commenced Business
- B.** Acquired or Disposed of part of business so that it is not the same business and comparison period is not comparable
- C.** Restructure of Business
- D.** Increase in Business by 50% or more in 12 months before the test period of 1 March, 25% in 6 months, 12.5% in 3 months
- E.** Drought or flood (Natural Disaster)
- F.** Irregular, non cyclical turnover (does not include seasonal)
- G.** Sole Trader or partner where work interrupted (Sick, Injured or Leave)
- H.** Business temporarily ceased trading

Alternate test link:

<https://www.ato.gov.au/General/JobKeeper-Payment/In-detail/Actual-decline-in-turnover-test/?anchor=Alternativeturnovertest#Alternativeturnovertest>