

Senate Select Committee  
ANSWERS TO QUESTIONS ON NOTICE  
**COVID-19 into the Australian Government's response to the COVID-19 pandemic**

**Topic:** Coronavirus Economic Response Package (Payments and Benefits) Rules 2020

**Senator:** Senator Steele-John

**Date:** 23 September 2021

**Question:**

1. correspondence and advice relating to the Coronavirus Economic Response Package (Payments and Benefits) Rules 2020 (F2020L00419) between the ATO and either Treasury or the Treasurer, and specifically, any correspondence and advice relating to:
  - a. the cessation of JobKeeper payments in the event that an eligible entity experienced an increase in turnover; or
  - b. a requirement to repay of JobKeeper payments in the event that an eligible entity experienced an increase in turnover.
2. correspondence and advice relating to Australian Taxation Office (ATO) Law Companion Ruling LCR 2020/1, *JobKeeper payment – original decline in turnover test*, between the ATO and either Treasury or the Treasurer; and specifically, any correspondence and advice relating to:
  - a. the cessation of JobKeeper payments in the event that an eligible entity experienced an increase in turnover; or
  - b. a requirement to repay of JobKeeper payments in the event that an eligible entity experienced an increase in turnover.

**Answer:**

1. No substantive correspondence or advice on issues (a) and (b) has been identified in relation to the drafting of the JobKeeper rules, noting that they are policy issues not incorporated into the JobKeeper rules.
2. No substantive correspondence or advice on issues (a) and (b) has been identified in relation to Law Companion Ruling LCR 2020/1, noting that the LCR reflects the JobKeeper Rules as made.