

## Schemes

A business (or their representative) will not be entitled to cash flow boosts if they have entered into or carried out a scheme for the purpose of:

- becoming entitled to cash flow boosts when otherwise not entitled
- or
- increasing the amount of the cash flow boosts

This may include restructuring the business or the way wages are usually paid to fall within the eligibility criteria, as well as increasing wages paid in a particular month to maximise the cash flow boost amount



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Any sudden changes to the characterisation of payments made may cause the ATO to investigate whether the payments are in fact wages

If the payments are wages, the ATO may consider the characterisation of past payments, including whether they should have been subject to PAYGW and whether super guarantee contributions should have been made.

There may also have FBT obligations that have not yet been met

To Follow: Info Sheet to Discuss with Clients



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