

The Victorian Government's extended Commercial Tenancy Relief Scheme

Table 1. Comparison and turnover periods

Dates of trading	Comparison turnover	Turnover test period
The tenant started trading before 1 January 2020 (pre-pandemic)	The turnover for the month of January 2020	The turnover for the month of January 2022
The tenant started trading on or after 1 January 2020 (newer businesses)	Average monthly turnover of trading up to 31 January 2022 The comparison turnover is calculated by taking the sum of the tenant's turnover for each whole month of trade after having started trading up to 31 January 2022, divided by the number of whole months of trade	The turnover for the month of January 2022
The tenant stopped trading for a week or more in January 2020 because of an event or circumstances outside their ordinary business operations and they started trading again before 16 January 2022 (break in trading)	The turnover for the month of December 2019	The turnover for the month of December 2021