The Victorian Government's Commercial Tenancy Relief Scheme

Table 2. Comparison and turnover periods

Tenant started trading	Comparison turnover	Turnover test period
Before 1 April 2019	Tenant's choice of 3 consecutive months between 1 April 2019 and 30 September 2019	Three consecutive months between 1 April 2021 and 30 September 2021 to match the months chosen for the comparison period
1 April 2019 to 31 March 2020 **(Pre-pandemic)**	**Average monthly turnover of trading up to 31 March 2020, expanded to create a quarterly figure** If the tenant started trading between 1 April 2019 and 31 March 2020 (inclusive), the tenant's comparison turnover is calculated by taking the sum of the tenant's turnover for each whole month after the tenant commenced started trading and before 31 March 2020 divided by the number of whole months of trade multiplied by 3	Three consecutive months between 1 April 2021 and 30 September 2021
1 April 2020 to 31 March 2021 **(During the pandemic)**	**Average monthly turnover of trading up to 31 March 2021, expanded to create a quarterly figure** If the tenant started trading between 1 April 2020 and 31 March 2021 (inclusive), the tenant's comparison turnover is calculated by taking the sum of the tenant's turnover for each whole month after the tenant started trading and before 31 July 2021 divided by the number of whole months of trade multiplied by 3	Three consecutive months between 1 April 2021 and 30 September 2021
1 April 2021 to now **(During the pandemic)**	**Average daily turnover of trading up to 31 July 2021, expanded to create quarterly figure** If the tenant started trading after 30 March 2021, the tenant's comparison turnover is calculated by using the tenant's turnover from the date that the tenant started trading to 31 July, divided by the number of days the tenant was trading and multiplied by 92	Parties to agree current quarterly figure to use or equivalent