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Queensland  
Revenue Office

11 July 2024

Dr Nick Yim and Dr Brett Dale  
President and Chief Executive Officer  
AMA Queensland  
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Dear Dr Yim and Dr Dale

I refer to your letter of 25 June 2024 to the Hon Cameron Dick MP, Deputy Premier, Treasurer and Minister for Trade and Investment; and Ms Amy Rosanowski, Acting Commissioner of State Revenue. As Commissioner of State Revenue, responsible for the administration of state taxes including payroll tax, the Deputy Premier has asked me to respond. I also refer to our tele-meeting on 9 July 2024.

I acknowledge medical practices' interest in obtaining clarity regarding their eligibility for the amnesty and, where applicable, the outcome of retrospective payroll tax liability notices issued by the Queensland Revenue Office (QRO). However, I do not accept the premise in your letter that there has been a lack of communication from QRO and inadequate correspondence following medical practices registering for the amnesty. Indeed, QRO has and continues to directly communicate with and provide information to medical practices, and more broadly with medical industry organisations such as AMAQ.

To be eligible for the amnesty, medical practices that submitted an expression of interest by 10 November 2023 must make a voluntary disclosure and register for payroll tax (if not already registered) by 30 June 2025. They must also comply with their ongoing payroll tax obligations after making a disclosure.

As I mentioned during our meeting of 25 June 2024, the vast majority of medical practices that registered for the amnesty have not yet made a voluntary disclosure as required. QRO is simply unable to determine or assess a medical practice's eligibility for the amnesty and, where applicable, refund payroll tax until a voluntary disclosure is made.

QRO emailed initial correspondence to every medical practice after they registered for the amnesty, with a follow up email on 13 June 2024 to those medical practices that had yet to make a voluntary disclosure. The correspondence outlined the eligibility requirements of the amnesty, provided guidance for making a voluntary disclosure, and confirmed that eligible medical practices would not be required to pay payroll tax on payments made to contracted GPs up to 30 June 2025.

QRO will continue to communicate directly with medical practices who have registered for the amnesty but have not provided a voluntary disclosure, including sending them further targeted reminders - quarterly up until early in the 2025 calendar year, with shorter frequency reminders leading up to 30 June 2025.

QRO has also sought to make it easier for medical practices who have registered for the amnesty and been audited to receive refunds by removing the requirement for them to make a voluntary disclosure where the medical practice has provided all relevant information to QRO during the audit. All medical practices that complied with the audit information requirements have had their prior payroll tax liabilities reassessed, and where they have made any payments, those payments have already been refunded to them. QRO issued some medical practices with default payroll tax assessments following their audits because they failed to provide the required information during the audit. Those medical practices will need to make a voluntary disclosure to QRO to enable their payroll tax liability and eligibility for refunds to be determined. QRO is continuing to engage with these medical practices to facilitate voluntary disclosures.

Medical practices need to complete two forms for their voluntary disclosure to be properly considered (i.e. QRO Form RS1.6 and QRO Form RS 2.5). This includes information for each of the five financial years about the payments made to contracted GPs. No additional documentary evidence (contracts, ledgers, etc.) is necessary.

Medical practices also have the option of providing copies of contracts with their voluntary disclosure if they wish QRO to consider whether their arrangements would be subject to payroll tax but for the amnesty. That is, if they would like greater certainty about their payroll tax obligations after the amnesty period has ended.

The Commissioner's Guidelines for administration of the amnesty have been available on the QRO website since 14 September 2023 (issued 13 September 2023). The guidelines, together with the Administrative Arrangement make clear the voluntary disclosure requirement and the type of information that medical practices will generally need to provide in their voluntary disclosures. The guidelines also commit to using information already available to the Commissioner to determine eligibility (which QRO has done for medical practices that provided required information during the audit), as well as QRO working with medical practices who do not have records for the full five year period.

Apart from the direct communications QRO continues to have with medical practices, a range of information regarding the amnesty is available on the QRO website, including the:

- Administrative Arrangement, approved by the Treasurer on 15 March 2023 and updated on 13 August 2023;
- Commissioner of State Revenue Guidelines on how the amnesty will be administered, issued 13 September 2023;
- Payroll tax amnesty for contracted General Practitioners (GPs) fact sheet that outlines medical practices' options; and
- Public Ruling on relevant contracts with comprehensive examples, updated on 21 February 2024.

I continue to encourage any of your members who have registered for the amnesty and are seeking certainty about their eligibility or payroll tax refunds to make a voluntary disclosure to QRO as soon as possible. Medical practices that do not make a voluntary disclosure by the 30 June 2025 will not be eligible for the amnesty.

As mentioned during our meeting on 9 July 2024, QRO will continue to engage directly with medical practices registered for the amnesty to provide them with information and support, and more broadly with medical industry organisations such as the AMAQ. As also mentioned, QRO will schedule a further meeting in coming months with medical industry organisations to provide them with a further opportunity raise any concerns or issues. In the interim, you are always welcome to raise any concerns directly with my office.

If any of your members need further assistance with making a voluntary disclosure, or if they have not received the QRO communications mentioned above, they can contact QRO at [pt.compliance@payrolltax.qld.gov.au](mailto:pt.compliance@payrolltax.qld.gov.au).

Yours sincerely



Simon McKee  
Commissioner of State Revenue