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Dr John Williams  
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Dear Dr Williams *John*

Thank you for your letter of 26 June 2024.

I am pleased to hear that the AMA (SA) have recently met with RevenueSA to discuss the payroll tax amnesty that has been afforded to medical specialists and the conditions upon which it has been granted.

I understand you are seeking an extension to the 30 June 2024 registration deadline, for the amnesty offered to Specialist Medical Practices, to 30 September 2024.

As you are aware, the Government and AMA (SA) have been in discussions regarding the implications of payroll tax on medical practices for over 12 months.

The payroll tax treatment of medical specialists including General Practitioners (GPs) was confirmed a month ago on 29 May 2024.

I am advised that the registration process is not an onerous one, with the relevant estimates for financial information, the entire process can take as little as 30 minutes.

To further ease the burden upon your members, I understand that the Commissioner of State Taxation has confirmed that medical practices registering for payroll tax for the first time can make application to RevenueSA to be placed on an annual cycle. In this case, once registered and an estimate of the total practice wages for 2024-25 is recorded, there will be nothing further required from the practice until July 2025 when the annual reconciliation process occurs.

The RevenueSA website will assist medical practices in registering for payroll tax here:  
<https://www.revenuesa.sa.gov.au/payrolltax/register-for-payroll-tax>  
<https://www.revenuesa.sa.gov.au/payrolltax/medical-specialists-and-dentists>.

I am also advised that RevenueSA have confirmed that should a medical practice be unable to register by 30 June 2024 and with a valid reason, these can be dealt with on a case by case basis.

It is also important to note that the South Australian Government is the only state across the nation providing any amnesty to non-GP medical specialists.

In relation to the exemption for wages earned by GPs for bulk billed consultations and the legislation and regulations required for implementation, I would like to invite the AMA (SA) to regular meeting with Revenue SA, the Department of Treasury and Finance and my office to continue to engagement and receive your feedback as we finalise these important details. This will provide a useful avenue for you to raise issues on behalf of your members and remain engaged as the government develops the regulations to give clarity to the bulk bill exemption scheme for GPs and scope of the amnesty.

Despite not being able to agree to your request, I remain committed to continuing our constructive engagement into the future.

Yours sincerely

A handwritten signature in blue ink, appearing to read 'Stephen Mullighan', with a stylized flourish at the end.

**Hon. Stephen Mullighan MP**  
Treasurer

28 June 2024