



Queensland
Revenue Office

Our Ref: 2024-1048

16 September 2024

Dr Nick Yim and Dr Brett Dale
President and Chief Executive Officer
AMA Queensland
PO Box 123
RED HILL QLD 4059

Email: [REDACTED]

Dear Dr Yim and Dr Dale

I refer to our meeting on 12 August 2024 regarding the Queensland Revenue Office's (QRO) administration of the payroll tax amnesty for medical practices with contracted general practitioners (GPs) (the amnesty).

Thank you again for continuing to work collaboratively with QRO and keeping your members informed regarding the amnesty.

Following is confirmation of our meeting discussion under each agenda item.

Advice given to medical practices with liability notices

QRO did not require a voluntary disclosure from medical practices that were audited prior to the announcement of the amnesty, if these medical practices complied with their audit information requirements and submitted an expression of interest for the amnesty by 10 November 2023. QRO has used information obtained during the audit to issue reassessment notices, and where appropriate refunds, to these medical practices .

Medical practices that were issued default assessment notices under audit to determine their payroll tax liability (i.e. due to providing incomplete information) and submitted an expression of interest for the amnesty by 10 November 2023 have been provided with information about how to make a voluntary disclosure in order to receive the benefit of the amnesty. Most of these medical practices have subsequently made a voluntary disclosure to QRO that has either been finalised or is currently under review by QRO. For these medical practices, finalisation of QRO's voluntary disclosure review will include a reassessment and, where applicable, refund of their payroll tax liability.

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Telephone 1300 300 734
Website www.qro.qld.gov.au
ABN 90 856 020 239

As advised in my letter to you dated 11 July 2024, QRO will continue to communicate directly with all medical practices who have registered for the amnesty but have not provided a voluntary disclosure, including sending them further tailored reminders with increasing frequency up to 30 June 2025. The next reminder email will be sent in September 2024, to the email address medical practices have provided in their expression of interest form.

Reducing voluntary disclosure requirements for the amnesty from 5 years to 2 years:

Medical practices seeking the benefit of the amnesty for prior periods are required to disclose their liabilities and provide supporting evidence (i.e. QRO Form RS1.6 and QRO Form RS 2.5) for the corresponding 5-year period. The *Taxation Administration Act 2001* requires the Commissioner of State Revenue (Commissioner) to make an assessment if satisfied of a tax liability and requires taxpayers to keep sufficient records for their liability to be ascertained, for at least 5 years.

As previously mentioned, medical practices seeking greater certainty about their payroll tax obligations after the amnesty period has ended may also provide copies of contracts with their voluntary disclosure, if they would like QRO to consider whether these arrangements would be subject to payroll tax but for the amnesty. However, this is not a mandatory requirement to receive the benefit for the amnesty.

Currently, medical practices that provide a complete voluntary disclosure can ordinarily expect to receive a communication from QRO regarding their eligibility for the amnesty within two weeks of the disclosure. This timeframe may vary depending on the completeness of the medical practices disclosure, whether they have also submitted copies of contracts for QRO consideration, and the number of voluntary disclosures being processed by QRO at the relevant time.

Single contact point for medical practices:

All medical practices that have submitted an expression of interest in the amnesty have a single contact point for written enquiries (including making voluntary disclosures): Pt.Compliance@treasury.qld.gov.au.

Medical practices that have made a voluntary disclosure, or who were under QRO audit prior to the announcement of the amnesty, have been provided with the contact details of a QRO officer who they can contact about their obligations. If they have any difficulty in contacting the particular QRO officer, they should follow up with a written enquiry to the above email box.

Review of Amnesty Scope:

There are no proposed changes to the scope of the existing amnesty arrangement. Amnesty arrangements of this nature are not commonplace and any potential changes are a matter for Government.

Post 1-July 2025 compliance delays outside a medical practice's control

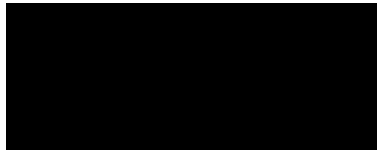
I do not have the discretion to extend the amnesty period under the administrative arrangement beyond 30 June 2025.

From 1 July 2025, arrangements between medical practices and GPs that, under the *Payroll Tax Act 1971*, are considered a relevant contract and do not satisfy one of the existing contractor exemptions are liable to payroll tax.

If your members are planning on making changes to their existing arrangements during the amnesty period, they will need to be cognizant of the timeframes and potential delays in obtaining professional advice and implementing any changes (including ordering equipment such as EFTPOS terminals).

I trust the above information will be of assistance to you and your members. Please do not hesitate to contact my office at [REDACTED] if you require any further information.

Yours sincerely

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Simon McKee
Commissioner of State Revenue