

Payroll tax amnesty for contracted General Practitioners (GPs)

The Queensland Government announced a **payroll tax amnesty** on payments made to contracted GPs until 30 June 2025 to support businesses operating medical practices getting into compliance.

The amnesty is limited to contractor payments made to GPs. For the purposes of the amnesty, a GP is registered as a general practitioner with the Medical Board of Australia.

How it works

The amnesty has 2 stages to apply:

1. Expression of interest (EOI)
2. Information requirements.

To be eligible, you first need to complete an **expression of interest** form by 10 November 2023. We'll contact you to confirm what happens next. More detail on the information requirements is available [online](#).

What to know about the EOI

- It doesn't automatically make you liable for payroll tax.
- It provides the opportunity to better understand your payroll tax obligations.
- It gives you time to get into compliance become compliant if you need to.
- If it becomes clear that you're not liable for payroll tax, you can opt out of the amnesty process and you don't have to take any further action.
- If you don't express your interest by 10 November 2023, and it is later found you are liable for payroll tax on your contracted GP payments, you will have to pay the full tax amount, interest and any penalties.
- If you're unsure whether you're eligible for the amnesty, the best thing to do is express an interest before the closing date.
- We encourage all businesses to talk to their advisors where they need to or contact our team for more information.



For full information on the amnesty go to qro.qld.gov.au
Call: 1300 300 734
Email: pt.compliance@treasury.qld.gov.au