

COMMISSIONER'S GUIDELINES FOR ADMINISTRATION

Temporary payroll tax amnesty measure in relation to payments made to dentists under the relevant contract provisions

The Queensland Government is providing a payroll tax amnesty in relation to payments made to contracted dentists up until 30 June 2025, to incentivise and support dental clinics to bring themselves forward and into compliance with their payroll tax obligations.

On 30 September 2024, the Deputy Premier, Treasurer and Minister for Trade and Investment approved *Administrative Arrangement-Temporary payroll tax amnesty measure in relation to payments made to dentists under the relevant contract provisions* (administrative arrangement), which sets out the basis on which the payroll tax amnesty will be administered.

To support the administrative arrangement, the Commissioner of State Revenue (Commissioner) has approved Guidelines for Administration (guidelines) that outline certain operational aspects of the amnesty. As such, these guidelines should be considered in conjunction with the administrative arrangement.¹

These guidelines may be updated from time to time to clarify requirements and support administration of the amnesty.

Guidelines

Making a voluntary disclosure and registering for payroll tax

1. A separate voluntary disclosure needs to be made for each dental clinic wishing to apply for the amnesty. For example, if dental clinics in a payroll tax group all want to apply for the amnesty, each clinic in that group needs to make a separate voluntary disclosure and register for payroll tax (if not already registered) by 30 June 2025.
2. To remove any doubt, dental clinics that have been, or are, subject to audit activity have to make a voluntary disclosure if they wish to apply for the amnesty.
3. Designated dental clinics will have until 30 June 2025 to review their arrangements and make voluntary disclosures to the Queensland Revenue Office (QRO). If not already registered for payroll tax, designated dental clinics will also need to register for payroll tax in Queensland.
4. To constitute a voluntary disclosure, the information provided by a designated dental clinic needs to contain sufficient information for the Commissioner to assess the clinic's eligibility for the amnesty and determine its payroll tax obligations.
5. Designated dental clinics will generally need to provide:
 - a. For dental clinics that have not been subject to audit activity and are not currently paying payroll tax on payments to contracted dentists – annual wage information (including the amount of payments to contracted dentists) for the financial year in which the disclosure is made, as well as for the previous five financial years;
 - b. For dental clinics that are subject to audit activity – annual wage information (including the amount of payments to contracted dentists) for the financial year in which the disclosure is made, as well as for all financial years from the start of the audit period, other than wages that have already been disclosed;
 - c. For dental clinics that were subject to audit activity that has been finalised and clinics have not maintained ongoing compliance with their payroll tax obligations – annual wage information (including the amount of payments to contracted dentists) for the financial year in which the disclosure is made, as well as for all financial years since the audit activity was finalised.
6. After a dental clinic has applied for the amnesty, where possible, QRO will use information it already has to minimise impacts for clinics.
7. Where a designated dental clinic does not have records for this full period, QRO will work with the clinic about what it needs to provide to satisfy this requirement. Wage estimates from the designated dental clinic may be acceptable in certain circumstances.
8. The Commissioner may request further information to determine a dental clinic's eligibility for the amnesty and its payroll tax obligations. For example, the Commissioner may require information to confirm that the clinic is a designated dental clinic for the purposes of the amnesty.
9. Dental clinics wanting certainty in relation to the payroll tax treatment of their arrangements may provide copies of agreements with contracted dentists to QRO as part of their voluntary disclosure.

¹ All terms in these guidelines take their meaning as defined in the administrative arrangement.

Complying with ongoing obligations

10. Once a dental clinic makes a voluntary disclosure, all relevant payroll tax obligations (e.g. lodging payroll tax returns) will apply.
11. Dental clinics that are registered for payroll tax, but not declaring payments to contracted dentists in their payroll tax returns need to:
 - a. start including the amounts of these payments to contracted dentists in their payroll tax returns;
 - b. continue to lodge returns according to the same lodgement frequency as they currently do; and
 - c. pay payroll tax on wages for other employees, if applicable (see paragraph 15).
12. Dental clinics that have been subject to audit activity and are declaring payments to contracted dentists in their payroll tax returns as a result need to:
 - a. continue to lodge payroll tax returns on the same basis as they currently do, even if they are not required to pay payroll tax during the amnesty period once payments to contracted dentists have been excluded; and
 - b. continue to pay payroll tax on wages for other employees, if applicable (see paragraph 15).
13. Dental clinics that were subject to audit activity that has been finalised and clinics have not maintained ongoing compliance with their payroll tax obligations, or that are subject to audit activity, need to:
 - a. lodge payroll tax returns as required, even if they are not required to pay payroll tax during the amnesty period once payments to contracted dentists have been excluded; and
 - b. pay payroll tax on wages for other employees, if applicable (see paragraph 15).
14. Dental clinics that are required to register for payroll tax as part of the amnesty need to lodge payroll tax returns once registered, even if they are not required to pay payroll tax during the amnesty period once payments to contracted dentists have been excluded. Return frequency will generally be half-yearly, depending on the amount of other taxable wages paid.
15. If a dental clinic is liable to pay payroll tax on its taxable wages (exclusive of payments to contracted dentists) (for example, if the dental clinic is paying payroll tax in relation to administrative and support staff), the clinic needs to lodge returns for those wages and will be assessed for payroll tax on those wages during the amnesty period.
16. From 1 July 2025, a dental clinic must continue to comply with their payroll tax obligations (e.g. lodging payroll tax returns) and start paying payroll tax on payments to contracted dentists (where an exemption to the relevant contract provisions in the Payroll Tax Act does not apply).

Compliance Activity

17. From 1 July 2025, dental clinics that did not participate in the amnesty may be subject to compliance activity.



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