

COMMISSIONER'S GUIDELINES FOR ADMINISTRATION

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

The Queensland Government is providing a payroll tax amnesty in relation to payments made to contracted general practitioners (GPs) up until 30 June 2025, to incentivise and support medical practices to bring themselves forward and into compliance with their payroll tax obligations.

On 15 March 2023, the Treasurer and Minister for Trade and Investment approved *Administrative Arrangement-Temporary payroll tax amnesty measure in relation to payments made to general practitioners under the relevant contract provisions* (administrative arrangement), which sets out the basis on which the payroll tax amnesty will be administered.

On 13 September 2023, the Treasurer and Minister for Trade and Investment approved amendments to the administrative arrangement to give effect to an extension of the due date for submitting expressions of interest.

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

Submitting an expression of interest

1. A separate [expression of interest \(EOI\) form](#) needs to be completed and submitted for each medical practice wishing to apply for the amnesty. For example, if medical practices in a payroll tax group all want to express their interest in the amnesty, each practice in that group needs to submit a separate EOI form by 10 November 2023.
2. To remove any doubt, medical practices that have been, or are, subject to audit activity have to submit an EOI form if they wish to apply for the amnesty.
3. QRO will contact each medical practice that submits an EOI by 10 November 2023 about the requirements for the amnesty.

Making a voluntary disclosure and registering for payroll tax

4. After an EOI is submitted, designated medical practices 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 medical practices will also need to register for payroll tax in Queensland.
5. To constitute a voluntary disclosure, the information provided by a designated medical practice needs to contain sufficient information for the Commissioner to assess the practice's eligibility for the amnesty and determine its payroll tax obligations.
6. Designated medical practices will generally need to provide:
 - a. For medical practices that have not been subject to audit activity and are not currently paying payroll tax on payments to contracted GPs – annual wage information (including the amount of payments to contracted GPs) for the financial year in which the disclosure is made, as well as for the previous five financial years;
 - b. For medical practices that are subject to audit activity – annual wage information (including the amount of payments to contracted GPs) 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 medical practices that were subject to audit activity that has been finalised and practices have not maintained ongoing compliance with their payroll tax obligations – annual wage information (including the amount of payments to contracted GPs) for the financial year in which the disclosure is made, as well as for all financial years since the audit activity was finalised.
7. Where possible, QRO will use information it already has to minimise impacts for medical practices.

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

8. Where a designated medical practice does not have records for this full period, QRO will work with the practice about what it needs to provide to satisfy this requirement. Wage estimates from the designated medical practice may be acceptable in certain circumstances.
9. The Commissioner may request further information to determine a medical practice's eligibility for the amnesty and its payroll tax obligations. For example, the Commissioner may require information to confirm that the practice is a designated medical practice for the purposes of the amnesty.
10. Medical practices wanting certainty in relation to the payroll tax treatment of their arrangements may provide copies of agreements with contracted GPs to QRO as part of their voluntary disclosure.

Complying with ongoing obligations

11. Once a medical practice makes a voluntary disclosure, all relevant payroll tax obligations (e.g. lodging payroll tax returns) will apply.
12. Medical practices that are registered for payroll tax, but not declaring payments to contracted GPs in their payroll tax returns need to:
 - a. start including the amounts of these payments to contracted GPs 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 16).
13. Medical practices that have been subject to audit activity and are declaring payments to contracted GPs 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 GPs have been excluded; and
 - b. continue to pay payroll tax on wages for other employees, if applicable (see paragraph 16).
14. Medical practices that were subject to audit activity that has been finalised and practices 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 GPs have been excluded; and
 - b. pay payroll tax on wages for other employees, if applicable (see paragraph 16).
15. Medical practices 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 GPs have been excluded. Return frequency will generally be half-yearly, depending on the amount of other taxable wages paid.
16. If a medical practice is liable to pay payroll tax on its taxable wages (exclusive of payments to contracted GPs) (for example, if the medical practice is paying payroll tax in relation to administrative and support staff), the practice needs to lodge returns for those wages and will be assessed for payroll tax on those wages during the amnesty period.
17. From 1 July 2025, a medical practice must continue to comply with their payroll tax obligations (e.g. lodging payroll tax returns) and start paying payroll tax on payments to contracted GPs (where an exemption to the relevant contract provisions in the Payroll Tax Act does not apply).

Compliance Activity

18. From 1 July 2025, medical practices that did not participate in the amnesty may be subject to compliance activity. As the amnesty effectively overrides the audit limitation period previously announced by the Acting Commissioner, any compliance activity would not be limited to the 2021-22 and subsequent financial years.

Amy Rosanowski

Acting Commissioner of State Revenue

13 September 2023