

29 November 2022

Mr Mark Jackson
Commissioner
Queensland Revenue Office



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By email: mark.jackson@treasury.qld.gov.au

Subject: QRO information to provide regulatory certainty for general practice

Dear Mr Jackson

AMA Queensland and the Royal Australian College of General Practitioners (RACGP) met with representatives from the Queensland Revenue Office (QRO) on 18 October 2022.

During this meeting, the QRO offered to provide some information to assist general practices in structuring their businesses to ensure compliance with the *Payroll Tax Act 1971* (Qld).

AMA Queensland's understanding was that the QRO would provide:

- a letter confirming the QRO's approach to payroll tax assessment and policy has not changed, including that the agency is not currently targeting general practice;
- some general materials and dot points outlining what general practices need to do or avoid to ensure their service agreements comply with the payroll tax laws; and
- advice as to the steps to obtain a practice ruling or similar scenario-based advice specific to general practice to facilitate compliance from the QRO.

The QRO also agreed to meet with AMA Queensland and RACGP to discuss the above once provided.

We would be grateful for an update as to the QRO's progress on the above actions and any timeframes you are able to provide.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Maria Boulton', with a long horizontal flourish underneath.

Dr Maria Boulton
President
AMA Queensland

A handwritten signature in black ink, appearing to read 'Brett Dale', with a long horizontal flourish underneath.

Dr Brett Dale
Chief Executive Officer
AMA Queensland