



Queensland  
**Revenue Office**

*Our Ref: 05211-2022*

02 December 2022

Dr Maria Boulton  
President  
AMA Queensland

Dr Brett Dale  
Chief Executive Officer  
AMA Queensland

Email: [amaq@amaq.com.au](mailto:amaq@amaq.com.au)

Dear Drs Boulton and Dale

Thank you for your letter dated 29 November 2022.

As agreed at the meeting on 18 October 2022 with AMA Queensland (AMAQ) and the Royal Australian College of General Practitioners (RACGP), Queensland Revenue Office (QRO) provided a letter to the RACGP on 28 October 2022. The letter confirmed that QRO is not specifically targeting medical practices in its compliance activities and reiterated that QRO's approach to administering payroll tax legislation in relation to medical practices or any other industry is longstanding and has not recently changed. The letter also provided a summary of circumstances that are considered for compliance for payroll tax.

I then met with Dr Bruce Willett and his team from the RACGP on 23 November 2022 at their request. QRO is committed to assisting taxpayers identify and comply with their taxation obligations. To this end, I indicated QRO will provide greater guidance to the medical industry by publishing a public Revenue Ruling. I envisage this will assist medical practices in complying with their payroll tax obligations, while providing clarity around QRO's approach to compliance activities. QRO aims to publish the ruling by the end of this calendar year.

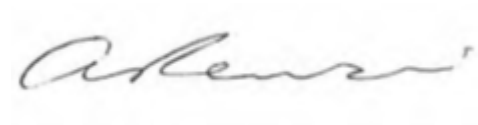
Revenue Rulings outline the Commissioner of State Revenue's view on the interpretation and application of the legislation QRO administers, which in this case will involve the employer and contractor provisions of the payroll tax legislation as well as any other relevant issues such as the availability of any exemptions.

PO Box 15931 City East  
Queensland 4002 Australia  
**Telephone 1300 300 734**  
**Website** [www.qld.gov.au/qro](http://www.qld.gov.au/qro)  
ABN 90 856 020 239

I have arranged to meet with Dr Willett and his team again on Tuesday 6 December 2022 to further discuss the Revenue Ruling. You and representatives from the AMAQ are welcome to join this meeting; my office will send you a calendar invitation.

I trust this information will be of assistance and I look forward to meeting with you soon.

Yours sincerely

A handwritten signature in black ink, appearing to read "Amy Rosanowski", is enclosed in a thin black rectangular border.

Amy Rosanowski  
Acting Commissioner of State Revenue