

MEDIA RELEASE

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Campaign materials not from AMA Queensland

AMA Queensland has been made aware of letterbox flyers and text messages that use our logo and appear to urge a vote against Labor.

“AMA Queensland does not endorse any political party and we have not produced or distributed any election materials,” President Dr Nick Yim said.

“The quotes attributed to AMA Queensland are accurate and have been publicly available on our website for almost two years.

“AMA Queensland was rightfully concerned about the impact a new interpretation of payroll tax would have on general practices, who were being hit with unexpected, backdated bills.

“This would have meant an end to bulk billing and would have forced many clinics to close.

“Both major parties have committed in the past fortnight to exempting general practice from this new tax, which is a great outcome for patients and practices.

“We will continue to advocate for this exemption to be extended to all private specialists.”

Background

- General practices pay payroll tax on employees like nurses, receptionists and administration staff, but GPs have generally been contractors who work out of the premises, rather than being employed by the practice.
- A New South Wales tribunal ruling in 2021 found that tenant GPs could be regarded as employees and therefore subject to payroll tax.
- Under tax harmonisation rules, Queensland general practices began receiving backdated tax liabilities in late 2021.
- The Queensland Government granted an amnesty for practices to mid-2025 to restructure their business models so that payments made by a patient directly to their GP, including Medicare rebates, would not attract the tax.
- However, the implementation next year by the Commonwealth Government of MyMedicare, which ties MBS rebates for eligible patients to the practice, not the individual GP, put this ruling in doubt.
- The LNP announced on 29 September that if elected, it would legislate to exempt general practice from payroll tax.
- On 9 October, Labor also announced an exemption.

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