

MEDIA RELEASE

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Payroll tax certainty for all medical practices

All medical businesses, including non-GP specialists, have received better payroll tax certainty following AMA Queensland advocacy.

A parliamentary committee recommended the Queensland Revenue Office (QRO) issue clear and updated guidance about existing exemptions that may apply to non-GP specialists.

It also recommended the QRO confirm whether GP practices need to complete the onerous disclosure obligations currently required under the amnesty.

"Doctors and practice owners have been struggling to clarify what they must do under payroll tax laws and the QRO's amnesty," AMA Queensland President Dr Nick Yim said.

"But now the QRO have issued updated guidance to help these businesses know where they stand.

"The QRO has written to AMA Queensland confirming it has removed requirements for most general practices to register for payroll tax and make voluntary disclosures.

"We are also relieved Queensland Treasury answered our calls to confirm the exemption for general practices will not be tied to bulk billing.

"This is win for preventive health and something other jurisdictions were not as fortunate to avoid.

"We are disappointed the committee did not simplify payroll tax for all medical practices by extending the proposed exemption to non-GP specialists.

"This would have brought the entire sector into alignment and levelled the playing field.

"But we are pleased the committee has recommended the Bill be passed and we will continue to advocate for inclusion of non-GP specialists."

Background:

- The Treasurer referred the [Revenue Legislation Amendment Bill 2024 to the State Development, Infrastructure and Public Works Committee](#) on 12 December 2024.
- AMA Queensland provided a [written submission to the committee](#) in January 2025 and President Dr Nick Yim appeared at the [committee hearing on 23 January 2025](#).
- The committee [tabled its report on 7 February](#) with four recommendations, including two in line with AMA Queensland's submission and advocacy.
- The QRO wrote to AMA Queensland on 12 February 2024 providing updated guidance on the amnesty and links to information about existing exemptions that may apply to non-GP specialists.

Contact: AMA Queensland Media: +61 419 735 641

media@amaq.com.au