

## **Inquiry Revenue Legislation Amendment Bill 2024**

**Submission No:** 10  
**Submitted by:** RACGP Queensland  
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**RACGP**  
Royal Australian College  
of General Practitioners

Healthy Profession.  
Healthy Australia.

8 January 2025

Queensland Parliament Committees  
State Development, Infrastructure & Works Committee  
Parliament House Brisbane  
via email: [sdiwc@parliament.qld.gov.au](mailto:sdiwc@parliament.qld.gov.au)

Dear Committee,

**Re: RACGP submission to Queensland Parliamentary Committee inquiry into the Revenue Legislation Amendment 2024 (GP payroll tax exemption)**

The Royal Australian College of General Practitioners (RACGP) Queensland Faculty thanks the Queensland Parliaments' State Development, Infrastructure & Works Committee for the invitation to make a submission to the inquiry into the Revenue Legislation Amendment 2024 (GP payroll tax exemption).

The RACGP is the voice of General Practitioners (GPs) in our growing cities and throughout rural and remote Australia. We are Australia's largest professional general practice organisation representing more than 50,000 urban and rural members working in or toward a specialist career in general practice. For more than 60 years, we've supported the backbone of Australia's health system by setting the standards for education and practice and advocating for better health and well-being for all Australians.

The RACGP has a long and proud history of keeping general practice at the forefront of the quality healthcare agenda, supporting our members in their pursuit of excellence in patient care and community service and, supporting efforts aimed at collaboration and integration to improve quality and safety across the health system.

The RACGP applauds and supports the Queensland Government proposed amendments to the Bill, which amends the Payroll Tax Act 1971 to introduce an exemption to provide that wages paid or payable by a medical practice to GPs will not be subject to payroll tax or the mental health levy.

Abolishing payroll tax on GPs is the best solution to help ensure essential GP care is affordable for all Queenslanders. There is no substitute for the quality care you get from a GP who knows you, and your history.

General practice care is essential for the health and wellbeing of all Queenslanders, and for reducing pressure on our public hospitals and ambulance services. Abolishing payroll tax on



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GPs is a critical step to providing certainty to general practices and supporting these practices to thrive in every Queensland community.

A number of RACGP members have asked one question regarding the previously announced payroll tax amnesty. The Queensland Revenue Office (QRO) correspondence that requires for the application and determination of eligibility for the amnesty that practices undertake an audit and submission of data to QRO. It would be beneficial to these general practices that applied for the amnesty, that with the proposed amendments, that the administrative red tape requirements for practice data for the amnesty be closed.

The RACGP would welcome the opportunity to work with the Queensland Government to ensure appropriately legislated definitions and terms are referenced for all relevant health professionals and are consistent with our recommendations.

If the Committee requires further information or would like to discuss any aspects of this submission with me, please contact Mr James Flynn, State Manager RACGP Queensland, via email [REDACTED] or [REDACTED]

Best regards,



**Dr Cath Hester** FRACGP  
Chair RACGP Queensland