



Speech By
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MEMBER FOR CALOUNDRA

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REVENUE LEGISLATION AMENDMENT BILL

 **Ms MORTON** (Caloundra—LNP) (8.13 pm): I rise before you today to speak on the Revenue Legislation Amendment Bill. The importance of this bill cannot be understated, and I will take this opportunity to enforce why this bill is so critical. For all of our hardworking GPs and practice owners across the state, the past five years have not been easy ones. Firstly, this sector dealt with the challenging, frightening and ever-changing period of time as healthcare professionals during the COVID-19 pandemic. The reality is that by the time the worst of the pandemic was over many GPs were exhausted, just like many other small business owners across the state. Then, right before Christmas in 2022, the former Labor government introduced the GP patients tax—a tax that was retrospective and required GP practices to be liable for payroll tax—despite having no warning and no chance to factor this into their past cost base. They were required to back pay this tax on days gone by.

An opposition member interjected.

Ms MORTON: We are in Queensland, I take the interjection. Business does not work like this. You cannot under any reasonable condition impose a tax on the past without severe consequences for business owners. In Caloundra, we have the very brave and very dedicated Jen and Nic from Saltwater Medical. They came forward to share their story. They own a GP practice right in the heart of Caloundra, servicing 6,000 members of our community and they provide essential services in primary health care. Out of sheer terror for their future, and the ability for GPs to provide care, they told the LNP how on 22 December 2022 they received the news of a new definition of revenue laws. What a Christmas present!

We have heard from the other side of the chamber how this tax never existed. Then we have heard from others that an amnesty was granted. I do not know how an amnesty can be granted for a tax that did not exist, or if the other side just does not understand what they put people through. Let's ask Jen and Nic from Saltwater Medical if the tax did not exist. The member for Bundaberg was crystal clear yesterday that the amnesty was granted so they could properly investigate the implications, but wouldn't it be better to do this before raining terror on an entire sector? It took pressure from the LNP in order for any concessions to be made. What we know about this tax is clear: it was a tax that GP practices had never paid before. It was a tax that the Queensland government had never collected before. It was a tax that was not factored into their costs and a tax that would cripple GP practices.

Through pressure from industry bodies and the LNP, the former Labor government did a backflip on the retrospective tax and granted a temporary relief for GP practices, but the tax still existed. Why did the former government not listen to what was happening? Is it because they are completely incapable of managing a budget and therefore had to go after a sector that already battles with complex needs and governance? Were GPs an easy target for the former government? As panic grew, the former Labor government did another backflip. Now they decided that GP practices could be exempt from the tax as long as every patient was paying each individual GP directly. I do not know if the other side of the chamber understands the business model for GP practices, but that would have meant an

individual claim machine for each doctor operating within the practice—a total administrative nightmare and burden. This is not reality; this is not efficient; this is not respectful or viable in understanding the primary healthcare model.

The reality is GPs are small business owners and specialist GPs are falling in number. We already have a shortage. We do not have GPs rolling around in money. Was it a brain snap moment dreamed up by a government that, when they realised they had made a mistake, did not axe the tax? Instead they doubled down on their own incompetency. The implications for changing and flipping their position are diabolical. The modelling for Jen and Nic from Saltwater Medical as business owners changed from trying to figure out how to pay a backdated tax to how to individually bill patients per GP and then collect the practice owner portion within the Medicare system to decide what the pricing looks like in order to be viable. Jen's words were, 'It would have broken us'. When the other side claims this is all made up by the LNP, remember the practice owner who said 'it nearly broke us'.

This sentiment was echoed by many of their colleagues as, realistically, GP practices are small business owners. They have governance, compliance, insurance and regulatory burdens, and this tax would have added to their red tape and, ultimately, cost the end consumer. I hope no-one sitting on the other side of the chamber needs any of their constituents to access health care from a GP who is a hardworking member of their community.

What Jen and Nick went through at the hands of the former government is unacceptable. They researched and planned for a business model and had no other option than passing the tax on to their patients, otherwise they would not have been able to provide care. This is just another example of the cost-of-living crisis, with another cost passed on to the millions of Queenslanders who simply want to see a GP.

I would like to thank the many brave GP practice owners who stood together to fight this horrible, sneaky patients tax. I thank them for all they have done to ensure Queenslanders can still visit a GP and receive health care in their community. What would this tax mean for everyday people in our communities? The cost to see a GP would increase. What happens when people cannot afford to see a doctor? Where do they go? That is right: they present at the emergency room—at our hospitals, the same hospital system that is already under pressure and that already has enough emergency situations to deal with. This additional pressure on our hospital system would be crippling.

It has never been a secret the critical role primary health care plays in our health system. Anyone who understands basic maths and basic community needs can see the GP patients tax as a disaster for Queenslanders. Without this Revenue Legislation Amendment Bill it will cost more to see a doctor. In a cost-of-living crisis it will cost more to see a doctor. Under Labor, it would have cost more to see a doctor. This bill will permanently axe the GP patients tax and give security and respect to our hardworking GPs. I am proud to stand here today and say to every GP and practice owner listening: we respect you, we are listening and we will fight for you.