

# DOCUMENT SCHEDULE C



**ACT**  
Government

Chief Minister, Treasury and  
Economic Development

## FREEDOM OF INFORMATION REQUEST SCHEDULE

NAME	WHAT ARE THE PARAMETERS OF THE REQUEST	Reference No.
	<ul style="list-style-type: none"> <li>- <i>All correspondence between the Chief Minister's office and CMTEDD regarding GP Payroll Tax since the 8<sup>th</sup> of August 2023,</i></li> <li>- <i>All documents and correspondence regarding the decision to exempt GP practices who bulk-billed 65% of patients.</i> <ul style="list-style-type: none"> <li>o <i>Including any consultation, media requests and Ministerial briefs.</i></li> </ul> </li> <li>- <i>Any complaints made to CMTEDD, the Chief Minister's Office or the ACTRO from GP's or patients (with names redacted) in relation to increases to fees as a result of payroll tax.</i></li> </ul>	<p style="text-align: center;">CMTEDDFOI 2023-408</p>

Document No	Page number	Description	Date	Status	Reason for Exemption	Online Release Status
79	1-3	Email and attachment	04/10/2023	Partial	Sch.2, s.2.2(a)(ii) Freedom of Information Act 2016	Yes
80	4-8	Email and attachment	06/10/2023	Partial	Sch.2, s.2.2(a)(ii) and (xi) Freedom of Information Act 2016	Yes
81	9-13	Email and attachment	07/10/2023	Partial	Sch.2, s.2.2(a)(ii) and (xi) Freedom of Information Act 2016	Yes
82	14-15	Brief	09/10/2023	Partial	Sch.2, s.2.2(a)(x) Freedom of Information Act 2016	Yes
83	16-18	Email and attachment	10/10/2023	Full	-	Yes
84	19-21	Email and attachment	11/10/2023	Partial	Sch.2, s.2.2(a)(ii) Freedom of Information Act 2016	Yes
85	22-24	Email and attachment	11/10/2023	Partial	Sch.2, s.2.2(a)(ii) Freedom of Information Act 2016	Yes
86	25-27	Email and attachment	11/10/2023	Partial	Sch.2, s.2.2(a)(ii) Freedom of Information Act 2016	Yes

## DOCUMENT SCHEDULE C

Document No	Page number	Description	Date	Status	Reason for Exemption	Online Release Status
87	28-29	Brief	12/10/2023	Full	-	Yes
88	30-34	Email	12/10/2023	Partial	Sch.2, s.2.2(a)(ii) and (xi) Freedom of Information Act 2016	Yes
89	35-36	Email	12/10/2023	Partial	Sch.2, s.2.2(a)(ii) Freedom of Information Act 2016	Yes
90	37-39	Email and attachment	16/10/2023	Partial	Sch.2, s.2.2(a)(ii) Freedom of Information Act 2016	Yes
91	40-41	Email	19/10/2023	Partial	Sch.2, s.2.2(a)(ii) and (xi) Freedom of Information Act 2016	Yes
92	42	Email	23/10/2023	Partial	Sch.2, s.2.2(a)(ii) Freedom of Information Act 2016	Yes
93	43-47	Email and attachment	26/10/2023	Partial	Sch.2, s.2.2(a)(ii) Freedom of Information Act 2016	Yes
94	48-50	Brief	08/11/2023	Full	-	Yes
95	51-53	Email and attachment	09/11/2023	Partial	Sch.2, s.2.2(a)(ii) Freedom of Information Act 2016	Yes
96	54-57	Email and attachments	13/08/2023	Partial	Sch.2, s.2.2(a)(ii) Freedom of Information Act 2016	Yes
97	58-60	Email	15/11/2023	Full	-	Yes
98	61-63	Email	23/11/2023	Full	-	Yes
99	64	Email	04/12/2023	Partial	Sch.2, s.2.2(a)(x) Freedom of Information Act 2016	Yes
100	65-67	Email and attachment	11/12/2023	Partial	Sch.2, s.2.2(a)(ii) Freedom of Information Act 2016	Yes

**From:** "STEEL" <STEEL@act.gov.au>  
**Sent:** 04/10/2023 10:54 AM  
**To:** "BARR" <BARR@act.gov.au>  
**Subject:** REFERRAL: [REDACTED]  
**Attachments:** scan\_teleatha holohan\_2023-10-04-10-47-26.pdf

Hi Rhys,

One for you. 😊

Many thanks,  
Tee

**Chris Steel (Labor)**  
[steel@act.gov.au](mailto:steel@act.gov.au)  
GPO Box 1020  
Canberra ACT 2601  
Ph: (02) 6205 1470

**Marisa Paterson (Labor)**  
[paterson@parliament.act.gov.au](mailto:paterson@parliament.act.gov.au)  
GPO Box 1020  
Canberra ACT 2601  
Ph: (02) 6205 1448

**Ed Cocks (Liberals)**  
[ed@parliament.act.gov.au](mailto:ed@parliament.act.gov.au)  
GPO Box 1020  
Canberra ACT 2601  
Ph: (02) 6205 0234

**Jeremy Hanson (Liberals)**  
[hanson@parliament.act.gov.au](mailto:hanson@parliament.act.gov.au)  
GPO Box 1020  
Canberra ACT 2601  
Ph: (02) 6205 0133

**Emma Davidson (Greens)**  
[davidson@act.gov.au](mailto:davidson@act.gov.au)  
GPO Box 1020  
Canberra ACT 2601  
Ph: (02) 6205 1941

Date: 25-09-23

Dear Mr/Ms Steel,

I'm a patient of [REDACTED]

I have noticed over the last few years that it is becoming harder and more expensive to see a GP – let alone get an appointment with my preferred GP. My practice now tells me that these costs need to increase again due to Pay Roll Tax on independent GPs.

I value my GP and GP clinic for the following reasons:

[REDACTED]

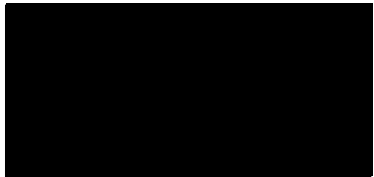
[REDACTED] with my regular G.P. This is already proving more difficult and expensive.

As the member for Murrumbidgee I urge you to do everything within your power to exempt contractor GP earnings from payroll tax. I support my local practice and they support me.

General Practices deserve ACT Government support, too.

Regards,  
[REDACTED]

Name and signature [REDACTED]



Mr Chris steel  
9 PO Box 1020  
Canberra

SECURITY CLEARANCE ACT

POSTCODE  
2 6 0 1

**From:** "Treasury DLO" <TreasuryDLO@act.gov.au>  
**Sent:** 06/10/2023 12:01 PM  
**To:** "CMTEDD MLO" <CMTEDD.MLO@act.gov.au>  
**Cc:** "Gardiner, Jodie" <Jodie.Gardiner@act.gov.au>  
**Subject:** FW: GP Pay Roll Tax letter  
**Attachments:** [REDACTED] Pay Roll Tax001.pdf  
**Categories:** Kaye

OFFICIAL

Hi MLO Team

**New Ministerial please to put in TRIM for allocation to:** ACTRO

**Action required:** CM Response

**Timing:** 20 October 2023

**Additional comments:**

**NOTE:**

All briefing requiring a decision or assent by the Treasurer must be provided to the DLO no less than 5 business days before the critical date.

All correspondence is due to the CMO within 10 business days of this request. Where this timing cannot be met, advise the DLO ASAP and note that an interim email response must be drafted for the CMO to share with the correspondent within 5 business days of this request. This response should specify that the Directorate is considering this request, but it is more complex than would allow for a more timely reply to be provided. The interim response must specify an ETA for a final response on the part of the Minister, and approval for an extension beyond a 10-day turnaround should be sought from the relevant Deputy Under Treasurer.

For all correspondence, please include an email address for the recipient.

If this has been **allocated incorrectly**, or you **require input from another directorate**, please advise **ASAP**.

Regards  
Kylie

---

**From:** BARR <BARR@act.gov.au>  
**Sent:** Friday, October 6, 2023 11:53 AM  
**To:** Treasury DLO <TreasuryDLO@act.gov.au>  
**Subject:** FW: GP Pay Roll Tax letter

Hi Kylie,

For CM response please.

Thanks,  
Rhys

**From:** STEPHEN-SMITH <[STEPHEN-SMITH@act.gov.au](mailto:STEPHEN-SMITH@act.gov.au)>

**Sent:** Friday, 6 October 2023 11:09 AM

**To:** BARR <[BARR@act.gov.au](mailto:BARR@act.gov.au)>

**Subject:** FW: GP Pay Roll Tax letter

Hi Rhys,

The team have advised that this is for your office for response 🙏

Thanks,

Billie

**Billie McDermott** (she/her)

**Office Manager | Office of Rachel Stephen-Smith MLA**

Minister for Aboriginal and Torres Strait Islander Affairs | Minister for Families and Community Services |

Minister for Health

Member for Kurrajong

ACT Legislative Assembly, 196 London Circuit, Canberra ACT 2600 | P: (02) 6205 2661 | [www.act.gov.au](http://www.act.gov.au)



**From:** [REDACTED]

**Sent:** Wednesday, October 4, 2023 6:33 PM

**To:** STEPHEN-SMITH <[STEPHEN-SMITH@act.gov.au](mailto:STEPHEN-SMITH@act.gov.au)>

**Cc:** [REDACTED]

**Subject:** GP Pay Roll Tax letter

You don't often get email from [REDACTED] [Learn why this is important](#)

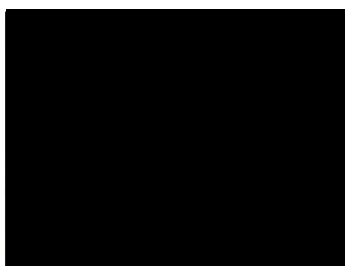
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Good  
afternoon  
ACT  
Minister for  
Health

I've send in the letter to MP Andrew Leigh, but was advised to forward it to you for consideration. As it is a matter for the ACT Government to consider.

Please find the attached for consideration.

Kind regards,



**From:** Leigh, Andrew (MP) [<mailto:Andrew.Leigh.MP@aph.gov.au>]

**Sent:** Wednesday, 4 October 2023 6:28 PM

**To:** [REDACTED]

**Subject:** RE: GP Pay Roll Tax letter

Dear [REDACTED]

Thank you for your email regarding the ACT Government's Payroll Tax changes and for your work as a GP.

Since this is a matter for the ACT Government, I recommend that you pass your feedback on to the ACT Minister for Health, Rachel Stephen-Smith ([stephen-smith@act.gov.au](mailto:stephen-smith@act.gov.au)).

I do note that the ACT has the highest payroll tax threshold in the country, at \$2 million.

Thank you again for writing to me and sharing your views. I wish you all the best.

Yours sincerely,

Andrew Leigh.


~~~~~  
 Andrew Leigh  
 Assistant Minister for Competition, Charities & Treasury  
 Assistant Minister for Employment  
 Federal Member for Fenner  
 Parliament of Australia



phone (02) 6247 4396

address Corner of Efkarpidis St & Gungahlin PI W, Gungahlin ACT 2912

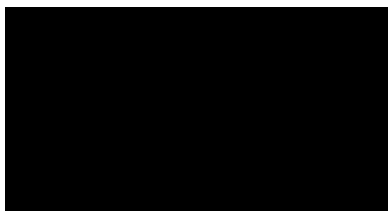


 We acknowledge the Traditional Custodians of the ACT, the Ngunnawal people. We acknowledge and respect their continuing culture and the contribution they make to the life of this city and this region.

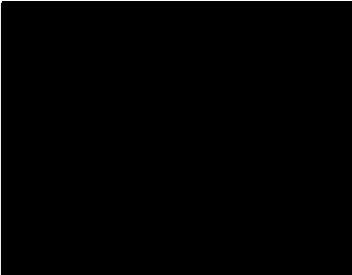
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**From:** [REDACTED]  
**Sent:** Tuesday, September 26, 2023 5:43 AM  
**To:** Leigh, Andrew (MP) <[Andrew.Leigh.MP@aph.gov.au](mailto:Andrew.Leigh.MP@aph.gov.au)>  
**Cc:** [REDACTED]  
**Subject:** GP Pay Roll Tax letter

Good morning  
 Please find the attached for consideration.  
 Kind regards,







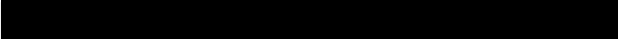




26 Sept 2023



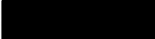
The Hon, Dr Andrew Leigh MP  
Member of Fenner MP  
Cnr Gungahlin place & Efkarpidis Street, Gungahlin, ACT, 2912  
Gungahlin,  
andrew.leigh.mp@aph.gov.au

Dear The Hon. Dr. Andrew Leigh

RE: New application of payroll tax liabilities on contractor GPs

I am writing to express my deep concern and frustration regarding the recent interpretation of payroll tax on independently contracted General Practitioners (tenant GPs). This decision has far-reaching implications for the healthcare industry and threatens the sustainability of medical practices like mine. I implore you to take **immediate action** to reconsider this decision for the sake of our patients and the state's healthcare system.

 working out of   
medical practice in . Our practice serves as a crucial healthcare hub for the local community, treating approximately  patients a day. In addition to primary care, we provide essential services such as vaccinations, chronic disease management and preventative care and patient care  that contribute significantly to the overall health and wellbeing of our residents.

 I am committed to providing quality healthcare to . However, the threat of a retrospective collection of payroll tax for tenant GPs puts an undue and unreasonable financial burden on all practice owners  like me. **The potential increase in taxes and associated costs will force us to make difficult decisions - including raising patient fees or, worse yet, closing the practice due to insolvency.**

The ripple effect of these actions will have severe consequences for the state's hospital systems. If practices close, patients will have no option but to attend already overrun hospital emergency departments, **leading to an overwhelming influx of patients seeking care at state hospitals.** This will undoubtedly burden the already strained healthcare system, resulting in increased patient loads, longer wait times, and a rise in ambulance ramping—a situation we all want to avoid.

I am urging you to raise this matter with the State Premier, Treasurer, and Health Minister and ask them to respond by committing to no retrospective application of payroll tax for tenant GPs.

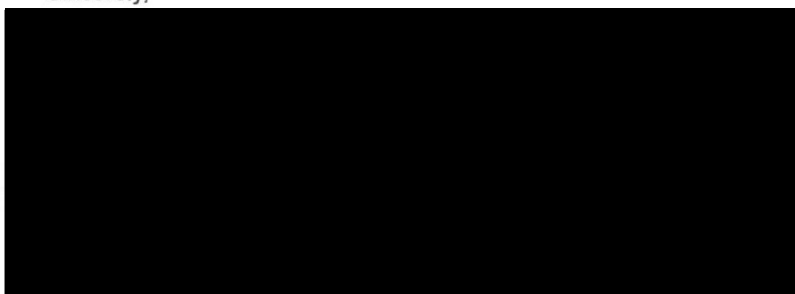
- Recognise the importance of tenant GPs in providing essential healthcare services to local communities and commit to supporting their sustainability by committing to not seeking retrospective taxation payments.
- Introduce a 3-year amnesty for the collection of payroll tax on contractor GPs to alleviate the financial strain on practices and ensure their continued operation while the federal government undertakes primary care funding reforms.
- Prevent clinic closures that would overload state hospitals, leading to increased wait times and ambulance ramping.

You must consider the devastating repercussions and toll the application of payroll tax will take on patients, medical practitioners, and the state's healthcare infrastructure. **By revisiting the interpretation of payroll tax on tenant GPs, we can prevent the closure of clinics, reduce patient load on hospitals, and ensure that quality healthcare remains accessible to the community.**

I request your urgent attention to this matter and kindly ask for your support in addressing this critical issue and take the necessary steps to rectify the situation promptly.

Thank you for your time and consideration.

Sincerely,



**From:** [REDACTED]  
**Sent:** 07/10/2023 5:24 AM  
**To:** "BARR" <BARR@act.gov.au>  
**Cc:** [REDACTED]  
**Subject:** GP Pay Roll Tax letter - from MP to Minister of Health to Chief Minister trail  
**Attachments:** GP-letter-to-MP-re-Payroll-Tax.pdf.aspx.pdf

You don't often get email from [REDACTED] [Learn why this is important](#)

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Good  
afternoon  
Minister  
Andrew  
Barr

GP Payroll Tax

This is how efficient our government is by passing the bug.  
I send letter to MP – Fenner – Dr Andrew Leigh.  
Then I was told it is government issue and to send it to Minister of Health - Rachel Stephen-Smith.  
I was then advised it falls within your portfolio and should contact your office.

See email trail below – for voicing concern on payroll tax.

Please receive the letter and assist as the patients are the ones that are going to be worse off with GP Payroll tax.

---

**From:** STEPHEN-SMITH [mailto:STEPHEN-SMITH@act.gov.au]  
**Sent:** Friday, 6 October 2023 11:12 AM  
**To:** [REDACTED]  
**Subject:** RE: GP Pay Roll Tax letter

Dear [REDACTED]

Thank you for your email and for raising this issue with us. We are sorry to hear of your concerns and will pass this along to Minister Stephen-Smith for her information.

Your email is also currently receiving attention in the office of Chief Minister Andrew Barr, as this matter falls within his portfolio.

Should you wish to follow this up, you can contact Minister Barr's office at [BARR@act.gov.au](mailto:BARR@act.gov.au)

In the meantime, please don't hesitate to contact our office again if Rachel can be of further assistance with this or any other matter.

Kind regards,

**Billie McDermott** (she/her)

**Office Manager | Office of Rachel Stephen-Smith MLA**

Minister for Aboriginal and Torres Strait Islander Affairs | Minister for Families and Community Services |  
Minister for Health

Member for Kurrajong

ACT Legislative Assembly, 196 London Circuit, Canberra ACT 2600 | P: (02) 6205 2661 | [www.act.gov.au](http://www.act.gov.au)



**From:** Kotie Swart <swart.kotie@gmail.com>  
**Sent:** Wednesday, October 4, 2023 6:33 PM  
**To:** STEPHEN-SMITH <STEPHEN-SMITH@act.gov.au>  
**Cc:** [REDACTED]  
**Subject:** GP Pay Roll Tax letter

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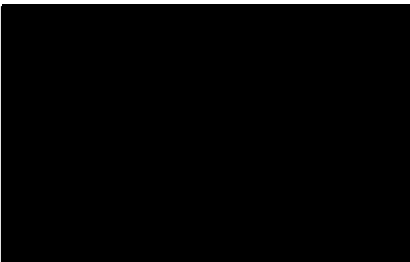
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Kind regards,



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**To:** [REDACTED]  
**Subject:** RE: GP Pay Roll Tax letter

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Since this is a matter for the ACT Government, I recommend that you pass your feedback on to the ACT Minister for Health, Rachel Stephen-Smith ([stephen-smith@act.gov.au](mailto:stephen-smith@act.gov.au)).

I do note that the ACT has the highest payroll tax threshold in the country, at \$2 million.

Thank you again for writing to me and sharing your views. I wish you all the best.

Yours sincerely,

Andrew Leigh.

~~~~~  
 Andrew Leigh  
 Assistant Minister for Competition, Charities & Treasury

Assistant Minister for Employment  
Federal Member for Fenner  
Parliament of Australia




phone (02) 6247 4396

address Corner of Efkarpidis St & Gungahlin PI W, Gungahlin ACT 2912



**Andrew Leigh MP**

FEDERAL MEMBER FOR FENNER

 We acknowledge the Traditional Custodians of the ACT, the Ngunnawal people. We acknowledge and respect their continuing culture and the contribution they make to the life of this city and this region.

---

**From:** [REDACTED]  
**Sent:** Tuesday, September 26, 2023 5:43 AM  
**To:** Leigh, Andrew (MP) <[Andrew.Leigh.MP@aph.gov.au](mailto:Andrew.Leigh.MP@aph.gov.au)>  
**Cc:** [REDACTED]  
**Subject:** GP Pay Roll Tax letter

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-----  
This email, and any attachments, may be confidential and also privileged. If you are not the intended recipient, please notify the sender and delete all copies of this transmission along with any attachments immediately. You should not copy or use it for any purpose, nor disclose its contents to any other person.  
-----

[REDACTED]

Dear

RE: New application of payroll tax liabilities on contractor GPs

I am writing to express my deep concern and frustration regarding the recent interpretation of payroll tax on independently contracted General Practitioners (tenant GPs). This decision has far-reaching implications for the healthcare industry and threatens the sustainability of medical practices like mine. I implore you to take **immediate action** to reconsider this decision for the sake of our patients and the state's healthcare system.

[REDACTED] working out of [REDACTED] medical practice in [REDACTED]. Our practice serves as a crucial healthcare hub for the local community, treating approximately [REDACTED] patients a day. In addition to primary care, we provide essential services such as [REDACTED] that contribute significantly to the overall health and wellbeing of our residents.

[REDACTED] am committed to providing quality healthcare to [REDACTED]. However, the threat of a retrospective collection of payroll tax for tenant GPs puts an undue and unreasonable financial burden on all practice owners [REDACTED] like me. **The potential increase in taxes and associated costs will force us to make difficult decisions - including raising patient fees or, worse yet, closing the practice due to insolvency.**

The ripple effect of these actions will have severe consequences for the state's hospital systems. If practices close, patients will have no option but to attend already overrun hospital emergency departments, **leading to an overwhelming influx of patients seeking care at state hospitals.** This will undoubtedly burden the already strained healthcare system, resulting in increased patient loads, longer wait times, and a rise in ambulance ramping—a situation we all want to avoid.

I am urging you to raise this matter with the State Premier, Treasurer, and Health Minister and ask them to respond by committing to no retrospective application of payroll tax for tenant GPs.

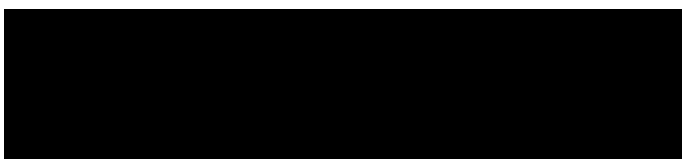
- Recognise the importance of tenant GPs in providing essential healthcare services to local communities and commit to supporting their sustainability by committing to not seeking retrospective taxation payments.
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I request your urgent attention to this matter and kindly ask for your support in addressing this critical issue and take the necessary steps to rectify the situation promptly.

Thank you for your time and consideration.

Sincerely,



**Chief Minister, Treasury and Economic Development Directorate**

**To:** Treasurer

Tracking No.: CMTEDD2023/4431

**Date:** 25/09/2023

**From:** Executive Group Manager, Revenue Management

**Subject:** Payroll Tax General Practitioners Queensland Revenue Circular

- DUT 26/09/2023
- UT 26/09/2023

**Recommendations**

That you note:

1. the Queensland position on their revenue circular for payroll tax to medical centres; and
2. Revenue Commissioners discussion and corresponding responses to the Queensland position, including that of the ACT.

*Noted*/Please discuss

Andrew Barr MLA .....



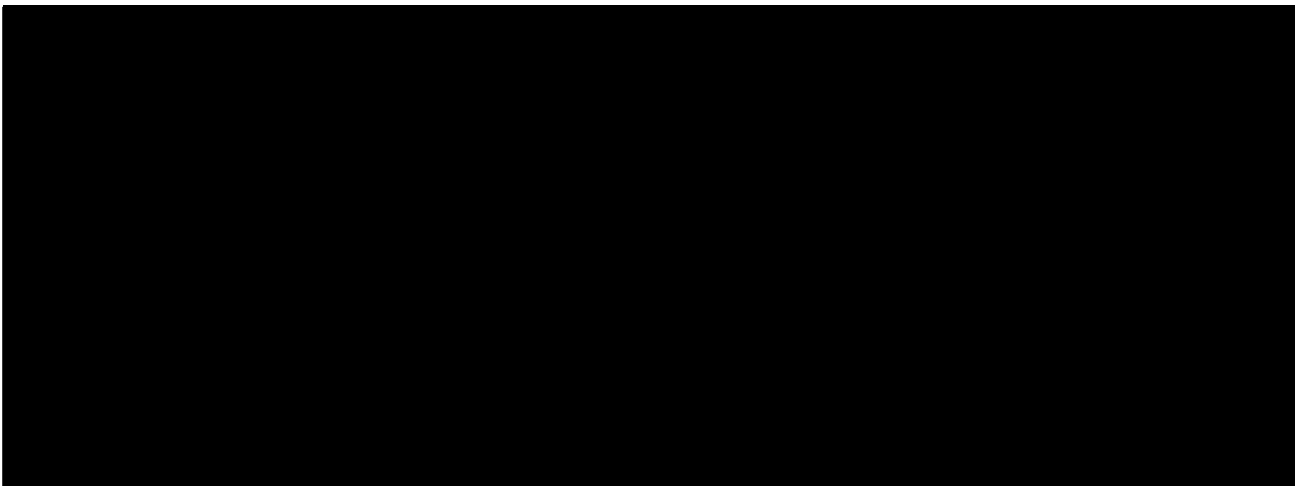
9/10/23

Minister's Office Feedback



## Background

1. In late 2022 the Queensland Office of State Revenue (OSR) issued a revenue circular on the application of payroll tax to medical centres employing general practitioners. In line with payroll tax administration protocols the revenue offices of NSW, Victoria, South Australia, and ACT issued the same circular in 2023.
2. On 18 September 2023, Queensland OSR issued an updated revenue circular excluding from payroll tax, Medicare payments and patient payments made directly to GPs. This was announced by the Queensland State Treasurer as providing a solution to the payroll tax dispute with GP clinics.



## Issues

5. The current state of play on amnesties is as follows:
  - Queensland - a waiver for past liabilities and a 2-year amnesty
  - NSW - a 12 month pause on GP clinic audit activity and interest and penalty tax
  - SA - a waiver for past liabilities and 1 year amnesty
  - ACT - a waiver for past liabilities and 2-year amnesty (where 65% of visits are bulkbilled)
  - Victoria, Tasmania, NT - no amnesty
  - WA – no amnesty but WA does not have the contractor provisions. However, WA general employment provisions will capture some GP arrangements.
6. In the next few weeks, the ACT Revenue Office will be writing to ACT GPs alerting them to the ACT's revenue circular, the details of the waiver and amnesty and the requirements to register for payroll tax.

## Financial Implications

7. Nil.

## Consultation

### External

8. Nil.

Signatory Name: Kim Salisbury  
Action Officer: Kim Salisbury

Phone: 70010  
Phone: 70010

**From:** "Salisbury, Kim" <Kim.Salisbury@act.gov.au>  
**Sent:** 10/10/2023 2:54 PM  
**To:** "Ellis, David" <David.Ellis@act.gov.au>  
**Cc:** "Amalos, Paul" <Paul.Amalos@act.gov.au>; "Black, Simone" <Simone.Black@act.gov.au>  
**Subject:** 20231010 Medical centres mail out - GP version draft  
**Attachments:** 20231010 Medical centres mail out - GP version draft.doc

**UNOFFICIAL**

Thanks, I've forwarded on to DUT for discussion and then I will liaise with Treasurer's Office.  
One minor suggestion at this stage (in yellow) but standby for final approval.

Kim

Telephone: (02) 6207 0028  
Email: [returntaxes@act.gov.au](mailto:returntaxes@act.gov.au)

Practice Name  
Practice Address line 1  
Practice Address line 2  
Via email:

**Attention:** Practice Manager

Dear Sir/Madam

This letter is to provide information on the application of payroll tax to medical centres businesses which have engaged general practitioners.

### **Payroll tax**

Payroll tax is a tax imposed where an employer's total annual Australia-wide taxable wages exceed \$2 million. Australia-wide wages comprise of ACT taxable wages as well as interstate taxable wages. Payroll tax applies to a broad range of remuneration, and can include, but not limited to gross wages and salaries, bonuses, fringe benefits, superannuation contributions paid to employees and directors, most allowances and payments to certain contractors. Payments to contractors under a 'relevant contract' are liable for payroll tax unless an exemption applies.

You can find further information on payroll tax at [www.revenue.act.gov.au/payroll-tax](http://www.revenue.act.gov.au/payroll-tax).

A relevant contract will exist between a medical centre business and medical practitioner if all the following apply:

- a. the practitioner carries on a business or practice of providing medical-related services to patients;
- b. in the course of conducting its business, the medical centre:
  - i. provides members of the public with access to medical-related services; and
  - ii. engages a practitioner to supply services to the medical centre by serving patients on its behalf; and
- c. an exemption under section 32(2) of the *Payroll Tax Act 2011* does not apply.

Information on the application of payroll tax to medical centre businesses is contained in *Revenue Circular PTA041 – Relevant Contracts – Medical Centres* which is available on the ACT Revenue Office website at [www.revenue.act.gov.au/publications/circulars](http://www.revenue.act.gov.au/publications/circulars).

Payroll tax is a self-assessed tax. If your business is liable for payroll tax, you are required to register with the ACT Revenue Office, and lodge returns at an agreed frequency (monthly or annually) and pay the tax at that time.

### **Payments on relevant contracts up to 30 June 2023**

Medical centre businesses with payments to general practitioners under a relevant contract up until 30 June 2023 will receive a waiver of payroll tax. As a result, there will be no retrospective payroll tax assessments on payments to contracted general practitioners (before 30 June 2023). Medical practices which engage general practitioners under relevant contracts will automatically receive this exemption and there is no need to apply for it.

### **Payments on relevant contracts from 1 July 2023 to 30 June 2025**

To support medical practices in the delivery of services to the community including bulk billing, the ACT Government is providing a further temporary payroll tax amnesty until 30 June 2025. The amnesty for the relevant financial year will be available to GP clinics that:

- a. Bulk bill at least 65 per cent of GP attendances;
- b. Have registered for MyMedicare; and
- c. Register to receive the amnesty with the ACT Revenue Office by 29 February 2024.

More information about the amnesty is available at [www.revenue.act.gov.au/payroll-tax](http://www.revenue.act.gov.au/payroll-tax). Further information on how to register will be available on the ACT Revenue Office website shortly.

### **Businesses not eligible for the amnesty**

If your business does not intend to apply for the amnesty, you are required to register for ACT payroll tax. Information on how to register can be found on our website at [www.revenue.act.gov.au/payroll-tax](http://www.revenue.act.gov.au/payroll-tax).

Businesses which register by 31 December 2023 will not incur any interest or penalty tax on liabilities in relation to payments to general practitioners prior to their registration date. Businesses which fail to register by 31 December 2023 may be subject to audit activity.

### **Payroll tax presentation**

The ACT Revenue Office may hold a face-to-face or webinar (or both) presentation on the application of payroll tax to medical centre businesses, depending on the level of interest. If you would like to attend such a presentation please send an email to [returntaxes@act.gov.au](mailto:returntaxes@act.gov.au) with the subject heading "Payroll tax presentation" and specify your preference for either an in-person or virtual presentation and whether you would like this held during or after business hours. This Office will provide further information to you at the appropriate time.

Yours sincerely

Kim Salisbury  
Commissioner for ACT Revenue  
ACT Revenue Office  
24 January 2024

**From:** "BARR" <BARR@act.gov.au>  
**Sent:** 11/10/2023 9:58 AM  
**To:** [REDACTED]  
**Subject:** Correspondence from the Chief Minister  
**Attachments:** Chief Minister letter to [REDACTED]

Good morning

Please find the attached correspondence from the Chief Minister.

Kind regards

**Rhys Thompson**  
**Office Manager | Office of Andrew Barr MLA**

Chief Minister

Treasurer

Minister for Climate Action

Minister for Economic Development

Minister for Tourism

Member for Kurrajong



**Andrew Barr MLA**

Chief Minister

Treasurer

Minister for Climate Action

Minister for Economic Development

Minister for Tourism

Member for Kurrajong

Dear [REDACTED]

Thank you for your correspondence of 4 September 2023 regarding payroll tax.

Payroll tax applies to businesses paying wages in the ACT where the entity's Australia wide wages are above the threshold of \$2 million per year. At \$2 million, the ACT has the highest tax-free threshold of any state or territory, meaning that very few small and medium sized businesses in the Territory are liable for payroll tax.

There have been no recent changes to the payroll tax laws. The ACT Government has not introduced a new tax on medical practices, which are treated the same way as any other businesses operating in the ACT for payroll tax purposes. Unless a specific exemption applies, such as for certain charities, payroll tax applies equally to all non-government businesses and industries in the ACT. Payroll tax revenue is used to fund essential services to the Canberra community.

While there have been no recent changes to the law, the Government acknowledges that there appears to be a widespread lack of awareness of the application of the payroll tax laws among medical practices. As a result, the Government has decided to provide significant concessions to general practice medical centres which are not available to any other businesses that are liable for payroll tax, specifically:

- the ACT Government will waive any payroll tax liabilities up until 30 June 2023 for GP medical practices which have not paid payroll tax on payments to contracted GPs. This waiver will mean GP medical businesses are not subject to retrospective assessments for which they have not planned. Medical practices will automatically receive this exemption and do not need to apply for it; and

- To provide further time for GP medical practices that support the community with reasonable levels of bulk billing to review their taxation arrangements, the government is offering a further two-year payroll tax amnesty on GP contractor payments. This will allow GP medical practices time to seek advice and implement necessary changes to ensure future payroll tax compliance. This amnesty will be available on GP contractor payments until 30 June 2025 for medical centres that:
  - are bulk billing at least 65 per cent of all patient services;
  - and have registered for MyMedicare.

The two-year amnesty is available to all medical practices that meet the bulk billing threshold, irrespective of whether they had previously paid payroll tax on payments to contracted GPs or not. It also includes GP clinics which begin operations between now and 30 June 2025. In these respects, the ACT exemption goes further than temporary amnesties announced in other States which are restricted to medical practices which previously had not been paying tax they were liable to pay on payments to contracted GPs, and which were in operation at the time the amnesties were announced.

Further information relating to this two-year amnesty is available at:

[www.revenue.act.gov.au/payroll-tax](http://www.revenue.act.gov.au/payroll-tax).

The ACT Revenue Office has also published a Revenue Circular that provides guidance on the application of payroll tax laws to medical centre businesses. This is available at:

[www.revenue.act.gov.au/publications/circulars](http://www.revenue.act.gov.au/publications/circulars).

By assisting GP medical centres that are supporting the community with significant levels of bulk billing, the ACT Government is seeking to enhance access to primary healthcare and relieve cost-of-living pressures.

We recognise the vital role that GP medical centres play in our community's well-being. Our commitment to accessible and affordable healthcare for all Canberrans is unwavering. Our GP Payroll Tax relief aligns with our vision by offering medical practices the necessary time and support to ensure compliance while prioritising the needs of our community.

Yours sincerely



Andrew Barr MLA  
Chief Minister

11 October 2023

**From:** "BARR" <BARR@act.gov.au>  
**Sent:** 11/10/2023 9:53 AM  
**To:** [REDACTED]  
**Subject:** Correspondence from the Chief Minister  
**Attachments:** Chief Minister letter to [REDACTED]

Good morning

Please find the attached correspondence from the Chief Minister.

Kind regards

**Rhys Thompson**  
**Office Manager | Office of Andrew Barr MLA**

Chief Minister

Treasurer

Minister for Climate Action

Minister for Economic Development

Minister for Tourism

Member for Kurrajong





**Andrew Barr MLA**

Chief Minister

Treasurer

Minister for Climate Action

Minister for Economic Development

Minister for Tourism

Member for Kurrajong

Dear [REDACTED]

Thank you for your correspondence of 28 August 2023 regarding payroll tax.

Payroll tax applies to businesses paying wages in the ACT where the entity's Australia wide wages are above the threshold of \$2 million per year. At \$2 million, the ACT has the highest tax-free threshold of any state or territory, meaning that very few small and medium sized businesses in the Territory are liable for payroll tax.

There have been no recent changes to the payroll tax laws. The ACT Government has not introduced a new tax on medical practices, which are treated the same way as any other businesses operating in the ACT for payroll tax purposes. Unless a specific exemption applies, such as for certain charities, payroll tax applies equally to all non-government businesses and industries in the ACT. Payroll tax revenue is used to fund essential services to the Canberra community.

While there have been no recent changes to the law, the Government acknowledges that there appears to be a widespread lack of awareness of the application of the payroll tax laws among medical practices. As a result, the Government has decided to provide significant concessions to general practice medical centres which are not available to any other businesses that are liable for payroll tax, specifically:

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- To provide further time for GP medical practices that support the community with reasonable levels of bulk billing to review their taxation arrangements, the government is offering a further two-year payroll tax amnesty on GP contractor payments. This will allow GP medical practices time to seek advice and implement necessary changes to ensure future payroll tax compliance. This amnesty will be available on GP contractor payments until 30 June 2025 for medical centres that:
  - are bulk billing at least 65 per cent of all patient services;
  - and have registered for MyMedicare.

The two-year amnesty is available to all medical practices that meet the bulk billing threshold, irrespective of whether they had previously paid payroll tax on payments to contracted GPs or not. It also includes GP clinics which begin operations between now and 30 June 2025. In these respects, the ACT exemption goes further than temporary amnesties announced in other States which are restricted to medical practices which previously had not been paying tax they were liable to pay on payments to contracted GPs, and which were in operation at the time the amnesties were announced.

Further information relating to this two-year amnesty is available at:

[www.revenue.act.gov.au/payroll-tax](http://www.revenue.act.gov.au/payroll-tax).

The ACT Revenue Office has also published a Revenue Circular that provides guidance on the application of payroll tax laws to medical centre businesses. This is available at:

[www.revenue.act.gov.au/publications/circulars](http://www.revenue.act.gov.au/publications/circulars).

By assisting GP medical centres that are supporting the community with significant levels of bulk billing, the ACT Government is seeking to enhance access to primary healthcare and relieve cost-of-living pressures.

We recognise the vital role that GP medical centres play in our community's well-being. Our commitment to accessible and affordable healthcare for all Canberrans is unwavering. Our GP Payroll Tax relief aligns with our vision by offering medical practices the necessary time and support to ensure compliance while prioritising the needs of our community.

Yours sincerely



Andrew Barr MLA  
Chief Minister

11 October 2023

**From:** "BARR" <BARR@act.gov.au>  
**Sent:** 11/10/2023 9:53 AM  
**To:** [REDACTED]  
**Subject:** Correspondence from the Chief Minister  
**Attachments:** Chief Minister letter to [REDACTED]

Good morning

Please find the attached correspondence from the Chief Minister.

Kind regards

**Rhys Thompson**  
**Office Manager | Office of Andrew Barr MLA**

Chief Minister

Treasurer

Minister for Climate Action

Minister for Economic Development

Minister for Tourism

Member for Kurrajong



**Andrew Barr MLA**

Chief Minister

Treasurer

Minister for Climate Action

Minister for Economic Development

Minister for Tourism

Member for Kurrajong

23/4110

Dear [REDACTED]

Thank you for your correspondence of 29 August 2023 regarding payroll tax.

Payroll tax applies to businesses paying wages in the ACT where the entity's Australia wide wages are above the threshold of \$2 million per year. At \$2 million, the ACT has the highest tax-free threshold of any state or territory, meaning that very few small and medium sized businesses in the Territory are liable for payroll tax.

There have been no recent changes to the payroll tax laws. The ACT Government has not introduced a new tax on medical practices, which are treated the same way as any other businesses operating in the ACT for payroll tax purposes. Unless a specific exemption applies, such as for certain charities, payroll tax applies equally to all non-government businesses and industries in the ACT. Payroll tax revenue is used to fund essential services to the Canberra community.

While there have been no recent changes to the law, the Government acknowledges that there appears to be a widespread lack of awareness of the application of the payroll tax laws among medical practices. As a result, the Government has decided to provide significant concessions to general practice medical centres which are not available to any other businesses that are liable for payroll tax, specifically:

- the ACT Government will waive any payroll tax liabilities up until 30 June 2023 for GP medical practices which have not paid payroll tax on payments to contracted GPs. This waiver will mean GP medical businesses are not subject to retrospective assessments for which they have not planned. Medical practices will automatically receive this exemption and do not need to apply for it; and

- To provide further time for GP medical practices that support the community with reasonable levels of bulk billing to review their taxation arrangements, the government is offering a further two-year payroll tax amnesty on GP contractor payments. This will allow GP medical practices time to seek advice and implement necessary changes to ensure future payroll tax compliance. This amnesty will be available on GP contractor payments until 30 June 2025 for medical centres that:
  - are bulk billing at least 65 per cent of all patient services;
  - and have registered for MyMedicare.

The two-year amnesty is available to all medical practices that meet the bulk billing threshold, irrespective of whether they had previously paid payroll tax on payments to contracted GPs or not. It also includes GP clinics which begin operations between now and 30 June 2025. In these respects, the ACT exemption goes further than temporary amnesties announced in other States which are restricted to medical practices which previously had not been paying tax they were liable to pay on payments to contracted GPs, and which were in operation at the time the amnesties were announced.

Further information relating to this two-year amnesty is available at:

[www.revenue.act.gov.au/payroll-tax](http://www.revenue.act.gov.au/payroll-tax).

The ACT Revenue Office has also published a Revenue Circular that provides guidance on the application of payroll tax laws to medical centre businesses. This is available at:

[www.revenue.act.gov.au/publications/circulars](http://www.revenue.act.gov.au/publications/circulars).

By assisting GP medical centres that are supporting the community with significant levels of bulk billing, the ACT Government is seeking to enhance access to primary healthcare and relieve cost-of-living pressures.

We recognise the vital role that GP medical centres play in our community's well-being. Our commitment to accessible and affordable healthcare for all Canberrans is unwavering. Our GP Payroll Tax relief aligns with our vision by offering medical practices the necessary time and support to ensure compliance while prioritising the needs of our community.

Yours sincerely



Andrew Barr MLA  
Chief Minister

11 October 2023

## **Payroll tax on payments to contractors (including medical professionals)**

### **Talking points:**

- Payroll tax is a State and Territory tax on wages that employers pay employees. The tax is calculated based on the amount of wages you pay employees Australia-wide per month.
- Payroll tax is an important tax base for the Territory which funds services of benefit to the Canberra community.
- Payroll tax applies equally to all businesses and all industries in the ACT.
- Not all businesses have to pay payroll tax, however. For employers in the ACT, you have to pay it only if your total taxable wages, or the total taxable wages of the group of employers you belong to, exceed the payroll tax threshold.
- At \$2 million, the ACT has the highest tax free threshold of any state or territory, meaning that very few small and medium sized businesses in the Territory are liable for payroll tax.
- \$6,850 would be raised per \$100,000 of payroll above \$2 million.
- The inclusion of payments to contractors is a long standing feature of the payroll tax laws and there has been no change to those laws. There is no 'new interpretation' of the law.
- Providing an exemption from payroll tax for any particular group introduces inequities between taxpayers and encourage calls for further exemptions to other groups. This would erode the tax base and diminish the fiscal capacity of the Territory to deliver services.
- All taxpayers should be aware of their tax obligations and be complying with the law.
- However, it has been identified that there is a potential widespread lack of awareness of the application of the relevant contract provisions in the Payroll Tax Act among medical practices that engage GPs under contract arrangements.
- In light of this, the ACT Government will waive any payroll tax liabilities up until 30 June 2023 for practices which have not paid payroll tax on payments to contracted general practitioners. This will ensure general practice medical businesses are not subject to retrospective assessments for which they have not planned.

•

Cleared as complete and accurate: [05/09/2023](#)[12/10/2023](#)  
Cleared for public release by: Executive Group Manager Ext:  
Contact Officer name: Kim Salisbury Ext:70010  
Lead Directorate: Chief Minister, Treasury and  
Economic Development  
TRIM Ref: CMTEDD2023/3956

- The government is providing a further temporary payroll tax amnesty until 30 June 2025. The amnesty will be available to GP clinics that:
  - bulk bill at least 65 per cent of GP attendances in a financial year; and
  - have registered for MyMedicare.
- The payroll tax amnesty available until 2025 demonstrates the government's commitment to general practice and to improving affordable health care in the Territory.
- The GP Payroll Tax Exemption Proposal offers temporary relief to medical practices while sustaining the tax base and ensuring equitable treatment across industries. By recognising the importance of bulk billing and fostering fair tax treatment, the ACT Government is working towards enhancing healthcare access and alleviating financial burdens for Canberrans seeking medical treatment.

### Key Information

- Depending on individual facts and circumstances, businesses which engage contractors to provide services to the public can incur a payroll tax liability for payments made to the contractor.
- This can include payments to doctors operating at a medical centre business but depends on how the arrangements have been established.
- The application of payroll tax to medical professionals has been highlighted by recent court cases decided in favour of state revenue offices and by a circular issued by the Queensland Revenue Office. South Australia, New South Wales, [Victoria and the ACT and Victoria](#) have all issued similar circulars.
- In September 2023, Queensland amended its circular to exclude from payroll tax Medicare payments and patient payments made directly to medical practitioners. No other jurisdiction has amended its circular, leaving Queensland as the only non-aligned jurisdiction on this matter.
- A number of medical professional associations, including the Australian Medical Association and the Royal Australian College of General Practitioners, have called for a legislated payroll tax exemption for medical businesses. The Canberra Liberals have also called for an exemption.
- The Queensland government provided a payroll tax amnesty to June 2025 on payments to general practitioner contractors and South Australia has provided a similar amnesty to June 2024. NSW has paused audit activity and the application of penalties and interest for 12 months..
- All Revenue Offices across Australia have active compliance programs, targeting areas of tax avoidance.

Cleared as complete and accurate: [05/09/2023](#)[12/10/2023](#)  
Cleared for public release by: Executive Group Manager Ext:  
Contact Officer name: Kim Salisbury Ext:70010  
Lead Directorate: Chief Minister, Treasury and  
Economic Development  
TRIM Ref: CMTEDD2023/3956

**From:** "CHEYNE" <CHEYNE@act.gov.au>  
**Sent:** 12/10/2023 2:52 PM  
**To:** "BARR" <BARR@act.gov.au>  
**Subject:** FW: GP payroll tax: view from the front line

Hi Rhys

Noting [REDACTED] further concerns, sharing with your office for consideration of any further response.

Thanks  
 Nick

-----Original Message-----

**From:** [REDACTED]  
**Sent:** Thursday, September 7, 2023 6:24 PM  
**To:** CHEYNE <CHEYNE@act.gov.au>  
**Subject:** Re: GP payroll tax: view from the front line

[You don't often get email from [REDACTED] Learn why this is important at <https://aka.ms/LearnAboutSenderIdentification> ]

Caution: This email originated from outside of the ACT Government. Do not click links or open attachments unless you recognise the sender and know the content is safe. Learn why this is important<<http://www.act.gov.au/emailsecurity>>

Good evening Ms Cheyne,

A few counterpoints, assuming you have a genuine desire to engage with your constituents.

Firstly, you seem to be working under the impression that GP non-owners [REDACTED] have not made an effort to understand the current state of play. As a university-educated professional and experienced patient advocate, I am more than capable of understanding the situation.

[REDACTED] I take issue with the following points:

>

> very few small and medium sized businesses in the Territory are liable for payroll tax.

The ATO defines small business as one with <\$10m turnover a year. GP practices are being taxed from \$2m turnover (because the practice's entire income comes from payments from doctors, whose income is determined by patient contact). Unlike eg. Pharmacies or bakeries, there is no retail transaction that inflates their 'turnover' above that of a small businesses. That is an \$8m window of small businesses in the ACT liable for payroll tax. So you are taxing small businesses, including the [REDACTED]

> The contractor provisions are not new, and there have been no recent changes to these provisions. They apply to all businesses that engage in contractor arrangements and are otherwise liable for payroll tax.

The contractor provisions are new, because at no time in the past have GPs been considered contractors. [REDACTED]

[REDACTED] The only thing that has changed is the legal precedent established by Thomas and Naaz. So practices have every right to be surprised by this change - especially as Tas, NT, and WA have not changed their policy based on the precedent.

> a) the practitioner carries on a business or practice of  
 > providing medical-related services to patients;

>

> b) in the course of conducting its business, the medical centre:

> i. provides members of the public with access to medical-related services; and

> ii. engages a practitioner to supply services to the medical centre by serving patients on its behalf.

[REDACTED] This is most specifically demonstrated in my current work [REDACTED]

[REDACTED] publically advocated for legislative change (including in the Canberra times). The owners of [REDACTED] had they engaged me, could stipulate that I not provide such services from their organisation - but as I engage them, I am free to practice as I choose.

Leaving aside the rather patronising assumption that I'm unable to calculate 6.85% of \$100,000, the tone of your letter continues the abject disrespect your government has for the support we provide to the health system: including the [REDACTED] COVID vaccines I personally administered at the height of the pandemic.



Can you imagine if the NIP vaccines [REDACTED] (for the princely sum of \$16, of which I pay my nurse \$5 for 10-15 min work), I decided were the role of ACT MACH nurses?? The doctors [REDACTED] does these as a public service, at a loss. And we do thousands. This will come to your government - and you're struggling hard enough to recruit MACH nurses now.

Doctors at the coalface know that your changes will reduce the services we can offer to patients, and that it will cost taxpayers more if the government has to fund them. We know that families are hurting and can't afford a 5-10% increase in the cost of consults.

This is on your government. And for the first time in my life, next year I'll be voting Liberal.

Kind regards,  
[REDACTED]

> On 7 Sep 2023, at 10:25 am, CHEYNE <CHEYNE@act.gov.au> wrote:

>

> ?Dear [REDACTED]

>

> Thank you for your email and for the services you provide to the community.

>

> There has been quite a bit of confusion regarding the application of payroll tax to GPs and I hope the below information is of assistance in clarifying the Government's position.

>

> In the ACT, payroll tax is levied on wages paid in the ACT where the entity's Australia wide wages are above the threshold of \$2 million per year. The rate of payroll tax is 6.85 per cent. At \$2 million, the ACT has the highest tax-free threshold of any state or territory, meaning that very few small and medium sized businesses in the Territory are liable for payroll tax.

>

> Unless a specific exemption applies, such as for certain charities, payroll tax applies equally to all non-government businesses and industries in the ACT.

>

> It is important on taxation equity principles that fairness in the tax system is retained for all Canberrans.

>

> Payroll tax applies to a broad range of remuneration to ensure that there are no incentives to structure payment arrangements to minimise or avoid tax. This includes fringe benefits, superannuation, employee share schemes, payments to directors and payments under contracts.

>

> Payments to contractors are liable for payroll tax unless an exemption applies. The contractor provisions are harmonised with other states and territories.

>

> The contractor provisions are not new, and there have been no recent changes to these provisions. They apply to all businesses that engage in contractor arrangements and are otherwise liable for payroll tax. The Government has not introduced a new tax on medical practices, and medical centres are treated the same way as any other businesses operating in the ACT for payroll tax purposes.

>

> The application of payroll tax to a healthcare centre business has received increased attention recently. But the court decisions have not resulted in a change in the interpretation of the law. In particular, the principle that a healthcare practitioner can provide services to the healthcare centre has been upheld by courts in multiple recent cases, including the NSW 2023 Court of Appeal decision in Thomas and Naaz Pty Ltd.

>

> This means that a contract between a healthcare centre business and a practitioner is a relevant contract and therefore liable for payroll tax if all of the following apply:

>

> a) the practitioner carries on a business or practice of providing medical-related services to patients;

>

> b) in the course of conducting its business, the medical centre:

> i. provides members of the public with access to medical-related services; and

> ii. engages a practitioner to supply services to the medical centre by serving patients on its behalf.

>

> The application of payroll tax means that \$6,850 would be raised per \$100,000 of payroll above \$2 million.

>

> While the contractor provisions are not new, and the provisions are harmonised with most other states and territories, the Government acknowledges that there appears to be a widespread lack of awareness of the application of the relevant contract provisions in the Payroll Tax Act among medical practices that engage GPs under contract arrangements.

- >
- > As a result, the Government has decided to provide significant concessions to medical practices which are not available to any other businesses that are liable for payroll tax. This includes a waiver of any retrospective unpaid payroll tax liabilities and an amnesty for the next two years for those medical practices that offer affordable GP services. The waiver of retrospective unpaid liabilities is significant and other jurisdictions, including NSW and Victoria have not made this policy decision to date.
- >
- > The two-year amnesty is available to all medical practices that meet the bulk billing threshold, irrespective of whether they had previously paid payroll tax on payments to contracted GPs or not. It also includes GP clinics which begin operations between now and 30 June 2025. In these respects, the ACT exemption goes further than temporary amnesties announced in other States which are restricted to medical practices which previously had not been paying tax they were liable to pay on payments to contracted GPs, and which were in operation at the time the amnesties were announced.
- >
- > By assisting GP practices that are supporting the community with significant levels of bulk billing, the ACT Government is seeking to enhance access to primary healthcare and relieve cost-of-living pressures.
- >
- > The ACT Government has taken into account historical bulk billing rates in the ACT and across Australia to arrive at a figure of 65 per cent. In the June quarter of the last financial year, 30 of the 31 primary health networks across Australia saw more than 70 per cent of consultations bulk billed. The only jurisdiction - and the only primary health network region - not over 70 per cent was the ACT at 56 per cent.
- >
- > Higher levels of bulk billing in the ACT will support cost of living pressures for households and families seeking to access primary health care.
- >
- > This administrative arrangement will be supported by guidelines that outline operational aspects of the amnesty and businesses will have to register with ACT Revenue Office by 29 February 2024 to receive the amnesty. The Commissioner will issue guidance and a revenue circular on the application of payroll tax to medical practices.
- >
- > To your comments regarding primary care in the ACT, The ACT Health Directorate also supports excellence and innovation in primary care through providing funding and grants to enhance primary care access for vulnerable populations, further support for GPs who supervise medical placements, and testing new mechanisms to support care to ACT residents who have complex medical needs through the Commonwealth-funded Primary Care pilot.
- >
- > The ACT Government, through the National Cabinet, has endorsed the Commonwealth's substantial package of Strengthening Medicare measures that will deliver the highest priority investments in primary care.
- >
- > These measures are in line with the recommendations of the Strengthening Medicare Taskforce and will build the foundations of reform to primary care in Australia.
- >
- > The interconnected nature of the health system means that investments to improve access to primary care will flow through to reduce demand on our hospital system, by preventing the need for tertiary care and diverting people to the most appropriate setting for care.
- >
- > The National Cabinet endorsed reforms support health practitioners to work to their full scope of practice. The Commonwealth and Territory Governments will undertake a scope of practice review that examines barriers and incentives for all professionals to work to their full scope of practice to ensure that our health workforce is able to meet community needs.
- >
- > The Commonwealth Government is providing additional funding to after-hours services and improving collaboration across primary care providers. New programs will increase access to services for culturally and linguistically diverse Australians and people experiencing homelessness, and encourage access to services through Healthdirect. This will benefit patients by supporting access to care, as well as primary care providers and hospitals, by improving pathways to primary care and reducing demand on emergency departments.
- >
- > National Cabinet also supported the establishment of MyMedicare to support patients registered with their regular general practice and care team through new blended payment models. MyMedicare is a voluntary patient registration scheme that will improve continuity of care and provide funding packages for new models of patient-centred care. As part of MyMedicare, the Commonwealth Government will also introduce new funding packages for wrap-around care in the community for people with chronic disease who are frequent hospital users, and a new General Practice in Aged Care Incentive to improve access to general practitioners in residential aged care homes.
- >
- > The Commonwealth Government will increase funding for multidisciplinary team-based care in General Practices through increases to the Workforce Incentives Program - Practice Stream and through Primary Health Networks to commission multidisciplinary care teams. Well executed team-based, multidisciplinary care offers a higher quality of care, resulting in better health outcomes.
- >
- > The ACT Government is confident that the support being provided to GP clinics through the National Cabinet reforms will improve access to affordable healthcare. We are ensuring that medical practices have ample time to adapt and align with payroll

tax obligations. Our goal is to strike a balance between supporting local businesses and ensuring that vital services, like healthcare, remain accessible.

> We recognise the vital role that general practice medical centres play in our community's well-being.

> Our commitment to accessible and affordable healthcare for all Canberrans is unwavering. Our GP Payroll Tax relief aligns with our vision by offering medical practices the necessary time and support to ensure compliance while prioritising the needs of our community.

> I trust you'll find the above information of use.

> Warm regards

> Tara

> Tara Cheyne MLA

> Member for Ginninderra

> Minister for the Arts

> Minister for Business and Better Regulation Minister for Human Rights

> Minister for Multicultural Affairs Assistant Minister for Economic

> Development

> (02) 6205 0100

> CHEYNE@act.gov.au

> -----Original Message-----

> From: [REDACTED]

> Sent: Tuesday, 29 August 2023 6:21 AM

> To: CHEYNE <CHEYNE@act.gov.au>

> Subject: GP payroll tax: view from the front line

> Caution: This email originated from outside of the ACT Government. Do

> not click links or open attachments unless you recognise the sender

> and know the content is safe. Learn why this is

> important<<http://www.act.gov.au/emailsecurity>>

> Dear Ms Cheyne,

> I write to you knowing that you're already aware that the health system is broken.

> You're my local MP and our health system is going to break.

> We need your help.

> Canberra GPs - and GPs throughout the country - are working hard for our patients. We advocate for them in a broken and often absent public health system. We wade through paperwork from nurse-led walk in clinics, identifying the clinical errors from under qualified nurses that could cause harm to our patients. We follow up concerns raised by MACH nurses who are expected to work beyond their scope. We act as psychologists, psychiatrists, paediatricians and midwives when even private patients can't find timely care. We refer patients with suspected cancers to Queanbeyan so that their colonoscopy will happen before they die.

> [REDACTED] to help patients in a primary care setting, co-ordinating their cradle-to-grave care.

> But if the practice [REDACTED] has a new expense under the labour government, they will charge me more for their services. [REDACTED]

[REDACTED] Sometimes that is for a cold, sometimes it's for a new and unexplained symptom, sometimes it's for a script for pain relief for their terminal cancer. Sometimes it's for their mental health, contraception needs, chronic disease medications and preventive health, all in 19 minutes.

>  
> [REDACTED] the people with colds will go to the walk in centre, where they may receive appropriate care: at a cost of ~\$200 to the ACT Government. Someone with cancer pain might end up in ED: ~\$500 to the government and suffering for the patient. [REDACTED]

[REDACTED] ... And still end up without the advice that prevents the diabetes and cardiovascular disease down the track.

>  
> The ACT government is going to lose money on this - and they're going to burn out their already morally injured health workforce.

>  
> GPs are not, and have never been employees. [REDACTED]

[REDACTED] And GPs are currently holding together the broken health system.

>  
> Opportunistic taxes on sick patients are bad fiscal policy - but they're also an embarrassing clinical disaster waiting to happen.

>  
> Thank you for your advocacy on this.

>  
> Kind Regards

> [REDACTED]

>  
>  
>  
> -----

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> privileged. If you are not the intended recipient, please notify the sender and delete all copies of this transmission along with any  
attachments immediately. You should not copy or use it for any purpose, nor disclose its contents to any other person.

> -----  
> -

**From:** [REDACTED]  
**Sent:** 12/10/2023 6:20 PM  
**To:** [REDACTED] "Salisbury, Kim"  
 <Kim.Salisbury@act.gov.au>  
**Cc:** "Ellis, David" <David.Ellis@act.gov.au>; "Gardiner, Jodie" <Jodie.Gardiner@act.gov.au>;  
 [REDACTED]  
**Subject:** Re: payroll tax and GPs

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Thanks Kim,  
Looking forward to talking.

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**From:** [REDACTED]  
**Sent:** Thursday, October 12, 2023 6:17:09 PM  
**To:** Salisbury, Kim <Kim.Salisbury@act.gov.au>  
**Cc:** Ellis, David <David.Ellis@act.gov.au>; Gardiner, Jodie <Jodie.Gardiner@act.gov.au>; [REDACTED]  
**Subject:** RE: payroll tax and GPs

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Hi Kim,

Thank you so much for getting in touch, and for the additional information. [REDACTED] would really appreciate a more general discussion with you about the issue – I've copied in their CEO, [REDACTED], and his EA, [REDACTED]. [REDACTED] are one of the largest General Practice providers in Australia and have had some very constructive discussions on this issue in other jurisdictions, but are keen to engage on the application in the ACT.

I'll leave it to Jodie and [REDACTED] to arrange a convenient time.

Many thanks again.

Kind regards,  
Jacqui

[REDACTED]  
**Director**

[REDACTED]  
Level 1, 2-12 Foveaux St  
Surry Hills NSW 2010



Brisbane. Canberra. Sydney. Melbourne. Perth. Wellington. Auckland. London.

**From:** Salisbury, Kim <Kim.Salisbury@act.gov.au>  
**Sent:** Thursday, 12 October 2023 1:33 PM  
**To:** [REDACTED]  
**Cc:** Ellis, David <David.Ellis@act.gov.au>; Gardiner, Jodie <Jodie.Gardiner@act.gov.au>  
**Subject:** payroll tax and GPs

UNOFFICIAL

[REDACTED] I understand that you are interested engaging on the application of payroll tax to GP clinics in the ACT. Our website at [Payroll tax | ACT Revenue Office - Website](#), provides detailed information and contact details for our call centre.

If you would like a more general discussion about the issue, Jodie from office (copied in) can arrange a meeting.

Kim

**Kim Salisbury | Commissioner**  
Phone: +61 02 6207 0010 | [kim.salisbury@act.gov.au](mailto:kim.salisbury@act.gov.au)  
**ACT Revenue Office | Chief Minister, Treasury and Economic Development Directorate**  
PO Box 293 Civic Square ACT 2608 | [www.revenue.act.gov.au](http://www.revenue.act.gov.au)

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**From:** "BARR" <BARR@act.gov.au>  
**Sent:** 16/10/2023 1:07 PM  
**To:** [REDACTED]  
**Subject:** Correspondence from the Chief Minister  
**Attachments:** Chief Minister letter to [REDACTED]

Good afternoon

Please find the attached correspondence from the Chief Minister.

Kind regards

**Rhys Thompson**  
**Office Manager | Office of Andrew Barr MLA**  
Chief Minister  
Treasurer  
Minister for Climate Action  
Minister for Economic Development  
Minister for Tourism  
Member for Kurrajong

