



## Victoria and New South Wales confirm payroll tax stance for medical and healthcare providers

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*The following discussion continues on from a previous Health Alert in July 2023 'The latest state of play for medical and healthcare providers and payroll tax' by Russell Kennedy – read it [here](#).*

Revenue authorities in New South Wales and Victoria have now released their own rulings in relation to the application of payroll tax to doctors and other medical and healthcare providers engaged under contractor arrangements, broadly aligning with the earlier revenue rulings in South Australia and Queensland.

### Recap on the current landscape for payroll tax

Recently, the Royal Australian College of General Practitioners (RACGP) achieved significant payroll tax amnesties on payments to contracted general practitioners in both Queensland and South Australia. However, these concessions did not extend to Victoria, New South Wales, Tasmania and the territories.

Western Australia remains unaligned with the payroll harmonization agreement for contractors, confirming that it would maintain its existing approach to applying payroll tax to general practice.

### Revenue rulings and amnesty in Queensland and South Australia

For information about the previously announced amnesties in Queensland and South Australia, please refer to our previous Health Alert in July 2023 on 'The latest state of play for medical and healthcare providers and payroll tax' [here](#).

### Revenue rulings in Victoria and New South Wales

On Friday 11 August, Revenue NSW and the State Revenue Office Victoria released their own public rulings on the topic – [PTA 041](#) in New South Wales and [PTA-041](#) in Victoria. Their stated position is that there has been no change in law and these rulings merely provide clarity on the current position reflected in recent case law.

The RACGP has said it would lobby the Victorian and NSW governments to offer amnesty periods like Queensland and South Australia. At the time of writing, the prospect of these lobbying efforts being successful is unclear.

### People who can help



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[Key takeaways for private and medical healthcare providers:](#)

Our top 3 takeaways for general practitioner and other medical and allied health centre operators:

1. Seek our advice on your arrangements with medical and allied health professionals, including all relevant documentation, cashflow and payment model and marketing material (including practice websites).
2. Seek our advice on any potential payroll tax exposure and available exemptions.
3. If you engage with contracted general practitioners in Queensland or South Australia, seek our advice on the merits of registering for the applicable amnesty before the September 2023 deadlines.

[How we can help](#)

Russell Kennedy's expert health law team is staying up to date on all developments.

For further information or assistance, please contact [Rohan Harris](#), [Michael Gorton AM](#), [Jonathan Teh](#), [Felicity Iredale](#) or [Jacqueline Vuong](#).

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