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GOVT--Government

LEGISLATIVE COUNCIL

Revenue, Fines and Other Legislation Amendment Bill 2023

First print

Proposed amendment

No. 1 **Exceptions in relation to audits, interest and penalties for general practitioners during relevant period**

Page 17, Schedule 9. Insert after line 19—

[11A] Section 61A

Insert after section 61—

61A Exceptions for general practitioners during relevant period

- (1) During the relevant period, the Chief Commissioner must not conduct an audit of—
 - (a) a general practitioner's compliance with the *Payroll Tax Act 2007*, or
 - (b) compliance with the *Payroll Tax Act 2007* by an entity with whom a general practitioner has a practice arrangement, to the extent amounts paid or payable by the entity relate to the general practitioner.
- (2) Also, if a tax default by a general practitioner occurs before or during the relevant period—
 - (a) in calculating, under Part 5, the interest payable by the general practitioner, no interest is payable in relation to a day that is within the relevant period, and
 - (b) the general practitioner is not liable under Part 5 to pay—
 - (i) for a tax default that occurs during the relevant period—penalty tax in relation to the tax default, or
 - (ii) for a tax default that occurred before the relevant period—any penalty tax in relation to the tax default that was not paid before the relevant period.
- (3) Subsection (2) does not entitle a person to a refund of interest or penalty tax paid before the relevant period.
- (4) This section applies despite section 61 or another provision of a taxation law.
- (5) In this section—

general practitioner means a medical practitioner who, under the *Health Practitioner Regulation National Law*, holds registration as a general practitioner.

practice arrangement has the same meaning as in the *Health Practitioner Regulation National Law (NSW)*.

relevant period means the period—

- (a) starting on the day on which the *Revenue, Fines and Other Legislation Amendment Act 2023* commences, and
- (b) ending on the day that is 12 months after the day that Act commences.