

Improving Access to Primary Care in Rural and Remote Areas (s19(2) Exemptions) Initiative

Summary An exemption to section 19(2) of the Health Insurance Act 1973 (Commonwealth) is granted to an approved site by the Commonwealth Minister for Health. This Guideline outlines the Commonwealth section 19(2) exemptions initiative and the requirements for NSW exempted and potential sites and General Practitioner Visiting Medical Officers participating in the Initiative.

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GUIDELINE SUMMARY

This Guideline articulates the obligations of rural Local Health Districts and any eligible health professionals and/or Visiting Medical Officers participating in the Council of Australian Governments (COAG) *Improving Access to Primary Care in Rural and Remote Areas (s19(2) Exemptions) Initiative*.

KEY PRINCIPLES

This Guideline ensures that Local Health Districts, eligible health professionals and Visiting Medical Officers are aware of and comply with the requirements for Medicare billing, the assignment of Medicare Benefits Scheme (MBS) funds and the subsequent investment in primary health care services.

Implementation of the Initiative should take place as transparently as possible, while ensuring that agreed data collection and reporting requirements remain straightforward and uses existing processes where possible.

Participating sites are required to submit an operational plan when seeking an exemption under the Initiative. Participating sites must submit an annual report which outlines Section 19(2) revenue and expenditure to the NSW Ministry of Health each year.

Funding accessed through the Initiative should not be used for any purpose that undermines the viability or profitability of existing, privately operated health services, including existing general practices.

Participating rural Local Health Districts are required to issue a *Letter of Agreement* to participating Visiting Medical Officers and eligible health professionals prior to commencement of Medicare billing. A copy must be retained with the Visiting Medical Officer's contract or with the eligible health professional's employment records.

Local Health Districts are required to provide participating Visiting Medical Officers and eligible health professionals an *End of Financial Year – Medicare Information Letter* at the end of each financial year. A copy must be retained for reporting and audit purposes.

REVISION HISTORY

Version	Approved By	Amendment Notes
GL2023_019 July-2023	Deputy Secretary, Regional Health Division	<ul style="list-style-type: none">• Changes to the operation plan template.• Changes to the annual reporting template.• Updated hyperlinks.• Changes to eligibility based on Modified Monash Model classification and census data changes.
GL2017_005 March-2017	Deputy Secretary, Strategy and Resources	Guideline replaces previous policy as the MoU provides mandatory requirements.
PD2012_034 June-2012	Director General	New Policy Directive

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1. BACKGROUND

All Australians should have equitable access to appropriate and quality health care throughout their lifetime, regardless of their place of residence within Australia. Australians in rural and remote communities face particular challenges when it comes to accessing appropriate health care, and NSW Health seeks to address these challenges.

The Council of Australian Governments (COAG) [Improving Access to Primary Care in Rural and Remote Areas \(s19\(2\) Exemptions\) Initiative](#) (the Initiative) is targeted at rural and remote hospitals and health services in small communities (within categories 5-7 of the [Modified Monash Model \[MMM\] Classification System](#)). Under the Initiative, these facilities are eligible for an exemption from Section 19(2) of the *Health Insurance Act 1973* (Commonwealth) [the Act].

The MMM is updated once every Census cycle, using Census population information. The methodology supporting the MMM may also be updated from time to time at the discretion of the Commonwealth.

This Guideline applies to those locations that have applied for and granted an exemption, under this Initiative, from Section 19(2) of the Act by the Commonwealth Minister for Health and Aged Care. It does not apply to any other circumstance. In those locations granted an exemption, it applies only to eligible services provided by Visiting Medical Officers and/or eligible health professionals with a Medicare provider number issued for the purposes of the Initiative.

For the avoidance of doubt, this Guideline is a “rule” for participating Local Health Districts for the purposes of Clause 2.5.3 of the standard [Fee-for-Service Contracts – Rural Doctor Package Hospitals](#) for individual Visiting Medical Officers, Sessional Visiting Medical Officers and contracted locums and Clause 3.6.3 for [Form of Fee-for-Service Contract with Practice Company – Rural Doctor Package Hospitals](#).

1.1. About this document

This Guideline articulates the obligations of rural Local Health Districts and eligible health professionals and/or Visiting Medical Officers participating in this Initiative. It will ensure that Local Health Districts, eligible health professionals and Visiting Medical Officers are aware of and comply with the requirements for Medicare billing, the assignment of Medicare Benefits Scheme (MBS) funds and the subsequent investment in primary health care services.

1.2. Key definitions

Agreement of local primary health care practitioners	<p>Agreement should be defined or measured as follows:</p> <ul style="list-style-type: none">• Agreement obtained by the states and then demonstrated to the Commonwealth.• The Commonwealth will require evidence of support or otherwise from local privately practicing or community-based primary health care practitioners in the area or nearby (if there are any such providers) and other
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	<p>stakeholder groups (such as the local Primary Health Network, Aboriginal Medical Services, and Royal Flying Doctors' Service) as appropriate.</p> <ul style="list-style-type: none"> Primary health care practitioners may choose to be represented by a delegate in negotiations. <p>Where agreement cannot be reached by all health practitioners, the following process will apply that parties agree to jointly:</p> <ul style="list-style-type: none"> review, with input from the relevant Primary Health Network, Aboriginal Community Controlled Health Organisations and communities whether there is sufficient support to grant an exemption where agreement cannot be established by all stakeholders, or where support is later withdrawn, noting that the Commonwealth reserves the right to make a final decision on granting an exemption monitor and evaluate the Initiative's ongoing effectiveness and discuss proposals for changes to its operation.
Eligible health professional	<p>Means an employee of a participating Local Health District who is eligible for a Medicare provider number, who is a</p> <ul style="list-style-type: none"> nurse practitioner medical officer or staff specialist midwife allied health professional, or dental professional.
Eligible Services	<p>Professional non-admitted, non-referred services (including eligible nursing and midwifery services) and eligible allied health and dental services.</p> <p>For diagnostic imaging services, the same provisions that currently apply to general practitioners (GP) would also apply under the Initiative.</p>
Eligible site	<p>A health facility from which services are traditionally provided by the state health authority, including hospitals and their outreach services, multi-purpose services (MPS), and community clinics, and that is situated in a locality that is subject to a s19(2) Exemption.</p>

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Medicare Benefits Provider Eligibility	<p>A medical practitioner or health professional (including eligible nurse practitioners, eligible midwives, allied health and dental practitioners) wishing to access Medicare benefits will need to meet the requirements of the <i>Health Insurance Act 1973</i> (Commonwealth). Information on eligibility is available on the Department of Human Services website Eligibility to access Medicare benefits.</p> <p>Medical practitioners or health professionals will not be able to access Medicare benefits if they do not meet the appropriate requirements. In some cases, this will mean seeking exemptions from the usual requirement because of special circumstances, such as working in a district of medical workforce shortage.</p>
Modified Monash Model (MMM)	<p>A classification system that better categorises metropolitan, regional, rural and remote areas according to both geographical remoteness and town size. The system was developed to recognise the challenges in attracting health workers to more remote and smaller communities.</p> <p>The MMM has seven categories (1 through to 7). For the purposes of the Initiative, eligible locations must be within categories 5, 6 or 7.</p>
Memorandum of Understanding (MoU)	<p>A memorandum of understanding signed between the Commonwealth of Australia (Department of Health and Aged Care) and NSW (NSW Ministry of Health) in relation to the cooperative implementation of the Council of Australian Governments Improving Access to Primary Care in Rural and Remote Areas Initiative Section 19(2) Exemptions Initiative 2022 – 2025.</p>
Non-Admitted Patients	<p>A patient who does not undergo a hospital's formal admission process. There are three categories of non-admitted patient:</p> <ul style="list-style-type: none"> • Emergency department patient • Outpatient • A patient treated by hospital employees off the hospital site, includes community/outreach services.
Operational Plan	<p>Outlines how particular sites intend to implement and operate the Initiative. An Operational Plan will be provided by the Local Health District in applying for a site's exemption under the Initiative. Only one operational plan is required during the MoU period (2022-2025).</p> <p>Jurisdictions will need to provide Site Annual Reports (which will include a review of the site operational plan).</p>

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1.3. Legal and legislative framework

Section 19 of the *Health Insurance Act 1973* (Commonwealth) [the Act] provides that Medicare benefits are not payable for certain professional services (provided in hospitals, multipurpose services and community clinics) where other government funding is already provided for that service, unless the Commonwealth Minister for Health and Aged Care makes directions under Section 19(2) of the Act.

The Minister's directions (notifiable instruments) enable approved eligible sites to bulk-bill against the Medicare Benefits Scheme for non-admitted, non-referred professional services (including nursing, midwifery, allied and dental services) provided in emergency departments and outpatient clinic settings in eligible rural and remote locations in Australia.

The Minister's directions list the sites that are eligible to participate under the Initiative. As of 29 June 2022, the NSW direction is registered on the [Federal Register of Legislation](#).

The Minister's directions also set out the Medicare Benefits Scheme groups, subgroups and items that are eligible to be bulk billed under the Initiative.

2. RESPONSIBILITY

2.1. Local Health District Chief Executives

Local Health District Chief Executives have the responsibility of:

- implementing local policies to assist with the implementation of the *Improving Access to Primary Care in Rural and Remote Areas (s19(2) Exemptions) Initiative* (the Initiative).
- implementing processes to ensure the *Visiting Medical Officer/ Visiting Medical Officer Practice Companies – Letter of Agreement*, *Eligible Health Professional – Letter of Agreement*, and the *End of Financial Year – Medicare Information Letter*, are provided to participating Visiting Medical Officers and eligible health professionals as outlined in this Guideline.
- establishing local billing, accounting and reporting procedures to assist with the implementation of this Initiative where sites become eligible.
- monitoring and evaluating the implementation of this Initiative.
- monitoring, evaluating and reporting on the investment of revenue as identified in the [Site Annual Report](#).

2.2. Participating Visiting Medical Officers and eligible health professionals

Participating Visiting Medical Officers and eligible health professionals have the responsibility of:

- compliance with Medicare Australia rules, especially with respect to the assignment of Medicare income from the patient.

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- allocation of appropriate Medicare Benefits Scheme (MBS) item numbers.
- paying Medicare earnings to the Local Health District.

3. APPLYING FOR A SECTION 19(2) EXEMPTION

The following steps outline the process for sites looking to implement a Section 19(2) exemption.

1. Identify the locality and determine if the site meets [eligibility requirements](#). Consultation with Primary Health Networks (such as an *Agreement of local primary health care practitioners*) can be undertaken to ensure suitability of sites identified. This can assist with integrating the *Improving Access to Primary Care in Rural and Remote Areas (s19(2) Exemptions) Initiative* (the Initiative) with other health services being coordinated by the Primary Health Networks.
2. Undertake initial development phase of an operational plan in consultation with Primary Health Networks so the diverse needs of health service providers and the local community are considered.

The Primary Health Networks may be able to assist with negotiations with local health service providers to gain their support for the Initiative.
3. Provide information on Section 19(2) of the *Health Insurance Act 1973* (Commonwealth) to all stakeholders, including primary care providers such as general practitioners, allied health practitioners, Aboriginal health services and the Royal Flying Doctor Service.
4. Undertake negotiations with all stakeholders and seek written support (such as an *Agreement of local primary health care practitioners*). Sufficient time must be given to allow stakeholders to respond appropriately.
5. Finalise the operational plan that will be used for the site.
6. Identify how the Medicare Benefits Scheme (MBS) rebate will be spent.
7. Identify the arrangements in place to oversee distribution of funds.
8. Send application for exemption to the NSW Health:

Regional Health Division
NSW Ministry of Health
MOH-ODS-Regional@health.nsw.gov.au
9. The Commonwealth will notify the NSW Ministry of Health of the new site.
10. The NSW Ministry of Health will notify the applicant site.

4. REQUIREMENTS OF PARTICIPATING SITES

A participating site is a rural health facility granted an exemption by the Commonwealth Minister for Health and Aged Care.

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The Commonwealth website provides [Operational Plan](#) templates which are used to seek an exemption under the Council of Australian Governments (COAG) *Improving Access to Primary Care in Rural and Remote Areas (s19(2) Exemptions) Initiative* (the Initiative).

4.1. Impact on current industrial arrangements

The Initiative relates exclusively to public patient services provided by participating hospitals. In respect to those services, existing terms and conditions of employment (in the case of eligible health professionals) and of engagement (in the case of Visiting Medical Officers) will continue to apply. This includes relevant NSW industrial instruments, as well as applicable NSW Health policies, rules and guidelines.

Further, this Initiative does not affect or impact on the rights of employed eligible health professionals to practice privately. Local Health Districts should obtain support for the Initiative from local primary health care providers, including (but not limited to), Primary Health Networks, general practitioners, the Royal Flying Doctor Service and Aboriginal health services.

4.2. Visiting Medical Officer contractual arrangements and Treasury Managed Fund coverage

Visiting Medical Officers participating in the Initiative will continue to be eligible for Treasury Managed Fund (TMF) cover on the basis the Visiting Medical Officer has a signed *Visiting Medical Officer Service Contract* and a signed *Contract of Liability Coverage*.

Participating Visiting Medical Officers shall continue to be indemnified by the Treasury Managed Fund in accordance with the terms of their Contract of Liability Coverage.

Visiting Medical Officers are required to comply with NSW Health policies as per standard contractual arrangements.

The *Visiting Medical Officer/ Visiting Medical Officer Practice Companies – Letter of Agreement* (Appendix 1) sets out the additional requirements for Visiting Medical Officers participating in the Initiative and will be provided to a participating Visiting Medical Officer once an exemption from s19(2) of the *Health Insurance Act 1973* (Commonwealth) has been granted by the Commonwealth Minister for Health and Aged Care to the participating site.

4.3. Employment status of eligible health professional

Eligible health professionals will remain subject to standard NSW Health employment terms and conditions but will be eligible to claim Medicare benefits for eligible services.

Eligible health professionals are required to comply with NSW Health policies.

Eligible health professionals must be consulted by the Local Health District to seek their agreement to participate in the Initiative. Following this, an *Eligible Health Professional – Letter of Agreement* (Appendix 2) must be provided to the eligible health professional.

Eligible health professionals participating in the Initiative will remain indemnified by the NSW Government (through the Treasury Managed Fund) in respect of services provided under the Initiative as the services will be provided in the course of their employment with NSW Health.

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Eligible health professionals are advised to keep consent declarations which confirm employment status and agreement to participate in the Initiative.

4.4. Remuneration

Since 1988 NSW has operated under the Rural Doctors Settlement Package for remuneration of Visiting Medical Officers in designated rural facilities. A Section 19(2) exemption will not change these remuneration arrangements.

What the exemption allows is for Medicare benefits to be claimed for services provided by Visiting Medical Officers to public patients in respect to which the Visiting Medical Officer is remunerated by the Local Health District in accordance with their Visiting Medical Officer Service Contract and the Rural Doctors Settlement Package.

Any eligible health professional who is employed by a Local Health District will continue to be remunerated under the relevant industrial award.

4.5. Medicare Benefit revenue

Local Health Districts and participating Visiting Medical Officers/ eligible health professionals are responsible for ensuring that:

1. Patients who receive eligible services must assign their Medicare benefits to the Visiting Medical Officer/ eligible health professional in accordance with Medicare Australia requirements.

It is important to note that the requirements for the assignment of Medicare benefits remain unchanged under this Initiative. Compliance with these requirements is the responsibility of the Visiting Medical Officer/ eligible health professional, and generally requires that:

- an agreement must be made between the patient (assignor) and the provider for the assignment of benefit.
- the agreement is 'evidenced' through the use of the [Bulk bill voucher – electronically transmitted claims form \(DB4E\)](#).
- the patient is required to sign the form.
- a copy of the agreement must be offered to the patient.

Note: There are approved forms under the *Health Insurance Act 1973* (Commonwealth) for this purpose. For example, the DB2-GP is the approved form for general practitioners. Further information regarding assignment of benefits can be obtained from [Medicare Australia](#).

Patients must not be charged a co-payment for Medicare Benefits Scheme billed services under this initiative.

2. The Medicare benefits must be claimed in accordance with the *Health Insurance Act 1973* (Commonwealth) and Medicare Australia billing rules. It is the responsibility of the Visiting Medical Officer/ eligible health professional to allocate the item numbers and otherwise ensure compliance with Medicare Australia requirements.

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Compliance includes and is not limited to adherence to the Department of Health and Aged Care's [Prescribed pattern of service](#) (or the 80/20 and 30/20 rules). The 80/20 and 30/20 rules stipulate that a "practitioner engages in inappropriate practice" if they "provide more than 80 professional attendances on each of 20 or more days in a 12-month period" or "provide 30 or more relevant phone services on each of 20 or more days as a 12-month period" in connection with initiating Medicare Benefits Scheme, Pharmaceutical Benefits Scheme or Child Dental Benefits Schedule services.

3. Visiting Medical Officers/ eligible health professionals must pay over all Medicare benefit income they receive under the Initiative to the Local Health District.

The Australian Tax Office has issued an income tax [Class Ruling CR 2012/20](#) that confirms:

- The Medicare benefits assigned to Visiting Medical Officers and eligible health professionals by the patient is assessable income of the Visiting Medical Officers and eligible health professionals under section 6-5 of the *Income Tax Assessment Act 1997* (Commonwealth) [the ITAA]; and
- The Medicare benefit income derived by Visiting Medical Officers and eligible health professionals paid over to the Local Health Districts is an allowable deduction under section 8-1 of the ITAA for income tax purposes.

An *End of Financial Year – Medicare Information Letter* (Appendix 3) will be provided by the Local Health Districts to participating Visiting Medical Officers and eligible health professionals to assist them in the preparation of their end of year income tax returns.

4.6. Allocation of funds

Funds generated by the billing of Medicare under this Initiative must be used to enhance primary care services in the approved locality as identified in the site operational plan.

In addition, as identified in the site operational plan, a small proportion (no greater than 30%) of the funds generated from this Initiative may be directed towards meeting the administrative costs of the Initiative, such as billing procedures.

Revenue raised from exempt sites can be pooled by these sites for reinvestment initiatives which benefit all of these exempt sites and is included in any operational plan. For example, such funds could be put towards the cost of shared locum or shared equipment.

4.7. Financial accountability and reporting

Local Health Districts are expected to receipt the Medicare revenue paid over by the participating Visiting Medical Officers/ eligible health professional in an identifiable cost centre for the purposes of this Initiative.

Local Health Districts are required to report on Medicare revenue and expenditure from these cost centres to the NSW Ministry of Health and the Commonwealth via annual reports.

Local Health Districts are also required to ensure the receipt of funds and subsequent expenditure complies with NSW Health accounts and audit policies.

Funds from the Section 19(2) Exemption Initiative should be placed into a Restricted Financial Asset (RFA) Fund. Funds held in RFA cost centres and bank accounts may be

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maintained over more than one year and allow revenue earned in one financial year to be accumulated and spent in a future year in accordance with the site Operational Plan.

Local Health Districts may also share annual revenue and expenditure reporting from the Initiative with relevant local stakeholders annually.

5. APPENDICES

1. Visiting Medical Officers/ Visiting Medical Officer Practice Companies – Letter of Agreement
2. Eligible Health Professional – Letter of Agreement
3. End of Financial Year – Medicare Information Letter

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**5.1. Appendix 1: Visiting Medical Officer/ Visiting Medical Officer
Practice Companies – Letter of Agreement**

[Local Health District Letterhead]

[Date and Reference]

[Participating VMO details]

[Address]

Dear Dr [Name]

**Re: Improving Access to Primary Care in Rural and Remote Areas (s19(2) Exemptions)
Initiative (the Initiative)**

Under the Initiative an exemption from Section 19(2) of the *Health Insurance Act 1973* (Commonwealth) allows Medicare benefits to be claimed for eligible non-admitted, non-referred professional services. An exemption has been granted by the Commonwealth Minister for Health and Aged Care for [insert site name].

You have consented to participate in this Commonwealth Initiative. As part of the terms and conditions of the Initiative, you are required to pay over to the Local Health District the Medicare billings assigned to you for relevant services provided under the Initiative. These funds will then be reinvested in local primary health care services as articulated in the site Operational Plan.

I draw your attention to the NSW Health Guideline *Improving Access to Primary Care in Rural and Remote Areas (s19(2) Exemptions) Initiative* ([GL2023_019](#)) that sets out the requirements of Visiting Medical Officers (VMO) participating in the Initiative.

You continue to be appointed as a VMO by the Local Health District under existing contractual arrangements and remuneration. You will continue to be paid in respect of the services you provide under those arrangements, even where those services are also being billed under the Initiative.

The Australian Taxation Office has issued an income tax Class Ruling (CR 2012/20) in respect of VMOs and the Initiative arrangements. It confirms that the Medicare billings assigned to you by the patient with respect to eligible services are assessable income for income tax purposes. It also confirms that the billings then paid over by you to the Local Health District are a corresponding allowable deduction.

At the conclusion of each financial year a letter will be sent to you providing details of the Medicare billings received on your behalf and paid over to the Local Health District under the Initiative for the previous financial year to assist with the preparation of your income tax return.

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You are requested to indicate your agreement to complying with the above requirements by sign.

Thank you for your participation in this important Initiative. Should you have any queries please contact *[name]* on *[contact details]*.

Regards

Chief Executive

[Name] Local Health District

I *[Name]* understand the requirements of my participation as outlined above.

Signed.....

Dated.....

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**5.2. Appendix 2: Eligible Health Professional – Letter of
Agreement**

[Local Health District Letterhead]

[Date and Reference]

[Participating eligible health professional details]

[Address]

Dear [Name]

**Re: Improving Access to Primary Care in Rural and Remote Areas (s19(2) Exemptions)
Initiative (the Initiative)**

Under the Initiative an exemption from Section 19(2) of the *Health Insurance Act 1973* (Commonwealth) allows Medicare benefits to be claimed for eligible non-admitted, non-referred professional services. An exemption has been granted by the Commonwealth Minister for Health and Aged Care for [insert site name].

Participation requires that you must pay over to the Local Health District the Medicare billings assigned to you for relevant services provided under the Initiative. These funds will then be reinvested in local primary health care services as articulated in the site Operational Plan.

These arrangements will not affect your employment status or entitlements. You are reminded that you continue to be employed by NSW Health as a [nurse practitioner/ midwife/ allied health professional] in accordance with your usual terms and conditions of employment and as such are required to comply with NSW Health Policy Documents.

I draw your attention to the NSW Health Guideline *Improving Access to Primary Care in Rural and Remote Areas (s19(2) Exemptions) Initiative* ([GL2023_019](#)) that sets out the requirements of health professionals participating in the Initiative.

The Australian Taxation Office has issued an income tax Class Ruling (CR 2012/20) in respect of eligible health professionals and the Initiative. It confirms that the Medicare billings assigned to you by the patient in respect of eligible services are assessable income for income tax purposes. It also confirms that the billings then paid over by you to the Local Health District are a corresponding allowable deduction.

At the conclusion of each financial year a letter will be sent to you providing details of the Medicare billings received on your behalf and paid over to the Local Health District under the Initiative for the previous financial year to assist with the preparation of your income tax return.

You are requested to indicate your agreement to complying with the above requirements by signing this letter. Please retain a copy and return the original to [Details].

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Thank you for your participation in this important initiative. Should you have any queries please contact [name] on [details].

Regards

Chief Executive

[Name] Local Health District

I Dr [Name] understand the requirements of my participation as outlined above.

Signed..... Dated.....

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**5.3. Appendix 3: End of Financial Year – Medicare Information
Letter**

[Local Health District Letterhead]

[Participating eligible health professional or VMO details]

[Address]

Medicare Provider No. : [insert] Dear [Title] [Name]

**Re: Improving Access to Primary Care in Rural and Remote Areas (s19(2) Exemptions)
Initiative (the Initiative)**

As you are aware, under your participation in the Council of Australian Governments (COAG) *Improving Access to Primary Care in Rural and Remote Areas (s19(2) Exemptions) Initiative* you have agreed to pay over the Medicare benefit income assigned to you for eligible services provided under the Initiative to the [insert name of LHD] Local Health District.

An exemption has been granted for [insert exempted site name].

You have signed a Letter of Agreement with [insert name of LHD] Local Health District under which you have agreed to pay over to the Local Health District all Medicare benefits assigned to you in respect of services provided by you under the Initiative.

Medicare benefit income of \$..... [Insert amount of Medicare revenue assigned by the patient to the VMO or eligible health professional] has been received on your behalf by the [insert name of LHD] Local Health District under this Initiative for the financial year of 20XX/20XX.

An amount of \$..... [Insert billings that have been paid over to the LHD for the relevant financial year] has then been paid over to [insert name of LHD] Local Health District under the Initiative arrangements for the financial year of 20XX/20XX.

We note that in accordance with Australian Taxation Office income tax Class Ruling (CR 2012/20), the Medicare benefit income you have been assigned by the patient is assessable income under section 6-5 of the *Income Tax Assessment Act 1997* (Commonwealth) [ITAA]. You are also entitled to claim a deduction under section 8-1 of the ITAA for the billings you have paid over to [insert name of LHD] Local Health District as part of the Initiative arrangements.

You should seek advice on your own circumstances from your taxation adviser.

Thank you for your continued support of this valuable Commonwealth Initiative. Should you have any queries regarding this letter please contact [insert Local Health District Finance Officer name] on [Details].

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Regards

Finance Officer

[Name] Local Health District