



Chat Legal Pty Ltd

*Let's chat*

# Medico structuring

DARIUS HII, CTA  
DIRECTOR, CHAT LEGAL PTY LTD

# Overview

- ◆ Areas of law
- ◆ Structuring
- ◆ Cases
- ◆ Getting it right

# Areas of law

- ◆ PAYG
- ◆ Super guarantee charges
- ◆ Payroll tax
- ◆ PSI
- ◆ GST
- ◆ Workcover
- ◆ Employment law
- ◆ Labour hire licenses

# Structuring

## **Employer-employee**

Employment rights

PAYG

Super guarantee

Payroll tax

Workcover

## **Principal-contractor**

Super guarantee (maybe)

Payroll tax (most likely)

Workcover

GST

PSI

\*PAYG

## **Business-service provider**

Payroll tax (less likely)

GST

Labour hire licenses

# Cases

- ◆ Li v KC Dental Pty Ltd [2019] FCCA 104
- ◆ Moffet v Dental Corporation Pty Ltd [2019] FCA 344
- ◆ The Optical Superstore Pty Ltd v Commissioner of State Revenue [2018] VCAT 169

# Getting it right

- ◆ Understand the different ways of structuring including the advantages and disadvantages
- ◆ Appreciate the risks of muddling the waters
- ◆ Ensure personnel understand these as well as the most successful transition is one where everyone is on board (*See Li v KC Dental*)

# Contact details



**Darius Hii, CTA**

**Director, Chat Legal Pty Ltd**

Phone: 0403923374

Email: [darius@chatlegal.com.au](mailto:darius@chatlegal.com.au)

Address: Level 6, 200 Adelaide Street, Brisbane, QLD 4000

Twitter: @darius\_hii