1. **Statement**

This Standard describes the processes for applying GST to RTI fees, Subpoenas & Other Fees.

2. **Scope**

Compliance with this standard is mandatory.

This Standard shall apply to all employees, contractors and consultants within the Department of Health divisions and commercialised business units as well as Hospital and Health Services.

3. **Requirements**

**Introduction**


Medical reports and information can include charts, files, registers, working papers, diaries, jottings, microfiche, photographs, tapes, video recordings, diagnostic images and computer records.

QH must also have available for inspection or purchase copies of the Annual Statement of Affairs and Policy Documents (interpretations, rules, guidelines, statement of policy, practices or precedents, particulars of administrative schemes).

**Summary of Tax Codes**

<table>
<thead>
<tr>
<th>Description</th>
<th>Tax Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>Right To Information Act (RTI) – (Under Division 81: Out of Scope – ‘exempt’ from GST)</td>
<td>S9</td>
</tr>
<tr>
<td>Evidence Act – (Under Division 81: Out of Scope – ‘exempt’ from GST)</td>
<td>S9</td>
</tr>
<tr>
<td>Health Information: Disclosure and Access Policy (HIDAP)*</td>
<td>S0</td>
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<tr>
<td>Motor Accident Insurance Act (MAI)*</td>
<td>S0</td>
</tr>
<tr>
<td>Subpoena – (sometimes referred to “Conduct Monies”)*</td>
<td>S0</td>
</tr>
<tr>
<td>Writ of Non-Party Disclosure*</td>
<td>S0</td>
</tr>
<tr>
<td>Personal Injuries Proceedings Act (PIPA)*</td>
<td>S0</td>
</tr>
<tr>
<td>QH’s Annual Statement of Affairs and Policy Documents</td>
<td>S0</td>
</tr>
<tr>
<td>Copies of X-Rays (not processed under the RTI Act or the Evidence Act) – (HIDAP rules)</td>
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</table>
* QH will issue a tax invoice if requested for amounts >$82.50 (GST incl.)

### Right to Information Act, 2009

The Right to Information Act, 2009 (RTI), (previously known as Queensland Freedom of Information Act 1992 [FOI]) gives the public a legal right to see documents, including those concerning their personal affairs, held by government agencies. The RTI Act gives members of the public the right to:

- See documents held by Queensland Health
- Appeal against a refusal to grant access to a document
- Request amendment by alteration/notation (not removal) to documentation of inaccurate, incomplete, out-of-date or misleading information; and
- Appeal against an agency decision not to amend inaccurate information.

The *Right to Information Act* also requires QH to make available to the public, detailed information kept in manuals and other documents including:

- How QH is organised
- QH’s functions
- The kinds of decisions QH makes
- Arrangements QH have for public involvement regarding work
- Documents that are held and how they can be accessed; and
- Rules and practices which are used in making decisions.

Application fees, photocopying fees and processing fees in connection with providing the information under Right to Information are not consideration according to Treasurer’s determination, and therefore not subject to GST. Fees charged under RTI are non-taxable supplies and should be coded to:

S9 – Out of scope

### Evidence Act

The *Evidence Act 1977* is legislation permitting Solicitors to obtain information for use in court cases where evidence is required i.e. of a medical nature.

Queensland Health incorporates this act into their framework for collection and handling of personal information under Information Privacy for Queensland Health.

Fees charged under the *Evidence Act*, which also come under Division 81, are not subject to GST: they are outside of the scope of GST (unofficially referred to as GST Exempt). These include fees for inspecting documents and costs of transcripts (copies in paper, computer diskette, cassette, or electronic means). Fees charged under the *Evidence Act* are non-taxable supplies and should be coded to:

S9 – Out of scope

### Health Information: Disclosure and Access Policy
Queensland Health supports the right of a patient to see what information is held about him/her by a hospital or other health service and has developed the Health Information: Disclosure and Access Policy.

This policy allows for patients seeking access to their own documents without going through RTI. The application process is similar to the RTI process although less formal in its requirements. Not all requests can be processed under this policy. Notable exceptions are where the documents contain exempt matter (as defined by the RTI Act) or where the documents contain sensitive material. Fees charged under this policy are taxable supplies and should be coded to:

**S0 – 10% Taxable**

**Motor Accident Insurance Act (MAI)**

Queensland operates a common law ‘fault’ based Compulsory Third Party (CTP) scheme, first introduced in 1936. The scheme provides motor vehicle owners with an insurance that covers their unlimited liability for personal injury caused by, through or in connection with the use of the insured motor vehicle in incidents to which the *Motor Accident Insurance Act 1994* applies. For the injured third party it provides access to common law, that is, the injured person has a right to approach a law court to seek monetary compensation from the person ‘at fault’ for the personal injury and other related losses. It may be necessary for Queensland Health to provide documentation to substantiate the injuries. Any charges in relation to Motor Vehicle Accident Insurance are taxable supplies and must be coded to:

**S0 – 10% Taxable**

**Subpoenas**

A medical subpoena or summons is a legal order that requires provision of documents as per individual requests. These documents may be required to be produced before a court. Preparation and delivery of such information could include the (photocopied) content of relevant clinical records or medical files. Monies received for accessing (“conduct”) and photocopying information requested under a subpoena are taxable supplies made by QH and should be coded to:

**S0 – 10% Taxable**

Rule 419 of the Uniform Civil Procedure Rules 1999 (UCPR) excuses QH from complying with subpoenas of summons unless sufficient “conduct” monies are paid.

**Writ of Non Party Disclosure**

Parties to Supreme Court proceedings may serve Writs of Non Party Disclosure on Queensland Health to produce health records of a particular patient. Compliance with the Writ within 14 days of it being served provides an exception to the general duty of confidentiality contained in section 5.1 of the Health Services Act 1991. Charges in relation to Writ of Non Party Disclosure are taxable supplies and should be coded to:

**S0 – 10% Taxable**

**Personal Injuries Proceedings Act (PIPA)**

The Personal Injuries Proceedings Act 2002 applies to all personal injury claims which are not covered by the Motor Vehicle Accident regime or the Work Cover regime.
This includes claims for medical negligence, civil assault claims and public liability claims. The Act sets out procedural requirements which must be complied with before Court proceedings can be started.

Any fees and charges for information (including photocopies) are taxable and should be coded to:

| S0 – 10% Taxable |

### 4. Related legislation and documents

- A New Tax System (Goods and Services Tax) Act 1999
- Uniform Civil Procedure Rules 1999
- Right to Information Act 2009
- Evidence Act 1977
- Motor Accident Insurance Act 1994
- Personal Injuries Proceedings Act (PIPA) 2002

### 5. Definitions

<table>
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<th>Term</th>
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<tr>
<td>GST Act</td>
<td>A New Tax System (Goods and Services Tax) Act 1999</td>
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### Version Control

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