



# Policy on APC refunds for doctors earning under \$20,000 per annum

Half of the APC (practising fee and disciplinary levy) will be refunded to doctors earning \$20,000 or less per annum from the practice of medicine in New Zealand or overseas.

## Reasons

The APC can be a large expense for a doctor gaining little income from the practice of medicine.

## Procedure

There are two ways for a doctor to claim for an APC refund:

1. **APC cycle:** The doctor must first pay for their annual APC cycle and then wait 12 months (while annual earnings are ascertained) before seeking a refund of that specific APC.
2. **Financial cycle:** The refund of the doctor's APC paid between 1 April and 31 March is based on the doctor's earnings for the year to 31 March.

All applications for refunds must come with signed declaration of earnings or a taxation statement.

The Medical Council will not accept applications for refunds going back more than two years, from the end date of the APC cycle.

## Notes

Examples of claiming an APC refund based on the APC cycle are as follows:

- *Dr paying APC for cycle starting 1 June 2004 would apply for a refund at the end of that cycle - 31 May 2005, once their earnings have been ascertained.*
- *APC cycle 1 September 2004 - applies for refund after 31 August 2005, after earnings ascertained.*
- *APC cycle 1 December 2004 - applies for refund after 30 November 2005, after earnings ascertained.*
- *APC cycle 1 March 2005 - applies for refund after 28 February 2006, after earnings ascertained.*

The practice of medicine is defined by Council as:

- advertising, holding out to the public, or representing in any manner that one is authorised to practise medicine in New Zealand
- signing any medical certificate required for statutory purposes, such as death and cremation certificates
- prescribing medicines, the sale or supply of which is restricted by law to prescription by medical practitioners

- treating, reporting or giving advice in a medical capacity, using the knowledge, skills, attitudes and competence initially attained for the MB ChB degree (or equivalent) and built upon in postgraduate and continuing medical education, wherever there could be an issue of public safety.

A medical practitioner is engaged in clinical practice if he or she assess, diagnoses, gives advice, treats or makes reports, whether face-to-face or otherwise, with a patient, or with a group of patients or a population. (This definition includes the activities of public health medicine and medical administration: medical practitioners vocationally registered in these branches should be involved in recertification programmes).

“Practice” in this context goes wider than clinical medicine to include teaching, research, medical or health management, in hospitals, clinics, general practices and community and institutional contexts, whether paid or voluntary.

### Version control

Date	Details
March 2001	Approved by Audit Committee
June 2001	Approved by Council
<b>September 2019</b>	<b>Scheduled for review</b>