



CR 2013/14 - Goods and services tax: goods and services supplied by dentists

 This cover sheet is provided for information only. It does not form part of *CR 2013/14 - Goods and services tax: goods and services supplied by dentists*

 This document has changed over time. This is a consolidated version of the ruling which was published on *20 February 2013*



Class Ruling

Goods and services tax: goods and services supplied by dentists

| | |
|-------------------------------------|----------------|
| Contents | Para |
| LEGALLY BINDING SECTION: | |
| What this Ruling is about | 1 |
| Relevant provisions | 2 |
| Date of effect | 9 |
| Scheme | 10 |
| Ruling | 15 |
| Attachment A: | Page 23 |
| NOT LEGALLY BINDING SECTION: | |
| Appendix 1: | |
| Explanation | 26 |
| Appendix 2: | |
| Detailed contents list | 98 |

ⓘ This publication provides you with the following level of protection:

This publication (excluding appendixes) is a public ruling for the purposes of the *Taxation Administration Act 1953*.

A public ruling is an expression of the Commissioner's opinion about the way in which a relevant provision applies, or would apply, to entities generally or to a class of entities in relation to a particular scheme or a class of schemes.

If you rely on this ruling, the Commissioner must apply the law to you in the way set out in the ruling (unless the Commissioner is satisfied that the ruling is incorrect and disadvantages you, in which case the law may be applied to you in a way that is more favourable for you – provided the Commissioner is not prevented from doing so by a time limit imposed by the law). You will be protected from having to pay any underpaid tax, penalty or interest in respect of the matters covered by this ruling if it turns out that it does not correctly state how the relevant provision applies to you.

What this Ruling is about

1. This Ruling sets out the Commissioner's opinion on the way in which the relevant provision(s) identified below apply to the defined class of entities, who take part in the scheme to which this Ruling relates.

Relevant provision(s)

2. The relevant provisions dealt with in this Ruling are:

- section 9-5 of the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act)
- section 9-80 of the GST Act
- section 38-7 of the GST Act
- section 38-10 of the GST Act
- section 38-60 of the GST Act
- section 38-45 of the GST Act
- section 195-1 of the GST Act

All subsequent legislative references in the Ruling are to the GST Act unless otherwise indicated.

Class of entities

3. The class of entities to which this Ruling applies consists of dentists who are members of the Australian Dental Association Inc (ADA).
4. Reference to a dentist is a reference to a dentist who is a recognised professional.

Qualifications

5. The Commissioner makes this Ruling based on the precise scheme identified in this Ruling.
6. The class of entities defined in this Ruling may rely on its contents provided the scheme actually carried out is carried out in accordance with the scheme described in paragraphs 10 to 14 of this Ruling.
7. If the scheme actually carried out is materially different from the scheme that is described in this Ruling, then this Ruling:
 - has no binding effect on the Commissioner because the scheme entered into is not the scheme on which the Commissioner has ruled; and
 - may be withdrawn or modified.
8. This work is copyright. Apart from any use as permitted under the *Copyright Act 1968*, no part may be reproduced by any process without prior written permission from the Commonwealth. Requests and inquiries concerning reproduction and rights should be addressed to:

Commonwealth Copyright Administration
Copyright and Classification Policy Branch
Attorney-General's Department
3-5 National Circuit
Barton ACT 2600

or posted at: <http://www.ag.gov.au/cca>

Date of effect

9. This Ruling applies on or after 20 February 2013. However, this Ruling will not apply to taxpayers to the extent that it conflicts with the terms of a settlement of a dispute agreed to before the date of issue of this Ruling (see paragraphs 75 and 76 of Taxation Ruling TR 2006/10).

Scheme

10. The following description of the scheme is based on information provided by the applicant.
11. Members of the ADA consist of dentists and dental students.
12. The dentists supply their services to patients and third parties.
13. The dentists also supply customised toothbrushes for people with disabilities, dentures and artificial teeth, and mandibular advancement splints. These products are listed as medical aids and appliances in Schedule 3 to the GST Act.
14. The supplies made by dentists also include specifically designed spare parts for medical aids and appliances and repairs and modifications to the medical aids and appliances.

Ruling

15. This Ruling addresses the goods and services tax (GST) treatment of the supply of goods and services by dentists. This Ruling includes Attachment A at page 23.

Supplies made by dentists under section 38-7

Supplies of services

16. Supplies of dental services and repairs of dental goods by a dentist to a patient for which a medicare benefit is payable under Part II of the Health Insurance Act 1973 are GST-free under subsection 38-7(1) (see paragraphs 31 to 34 of this Class Ruling).

Supplies of goods to patients (goods other than medical aids and appliances covered by section 38-45)

17. Supplies of goods to a patient in the course of supplying that patient with a GST-free service under subsection 38-7(1) are also GST-free under subsection 38-7(3) if the supply is made to the patient at the premises at which the GST-free service is supplied (see paragraphs 68 to 69 of this Class Ruling).

Supplies made by dentists under section 38-10

Supplies of services

18. Supplies of dental services by a dentist to a patient that are generally accepted in the dental profession as being necessary for the appropriate treatment of that patient are GST-free under subsection 38-10(1) (see paragraphs 35 to 67 of this Class Ruling).

Supplies of goods to patients (goods other than medical aids and appliances covered by section 38-45)

19. Supplies of goods to a patient in the course of supplying that patient with a GST-free dental service under subsection 38-10(1) are also GST-free under subsection 38-10(3) if the supply is made to that patient at the premises at which the GST-free service is supplied (see paragraphs 68 to 69 of this Class Ruling).

Supplies of medical aids and appliances under section 38-45

Supplies of medical aids and appliances used in the dental industry

20. Supplies of 'customised toothbrushes for people with disabilities', 'dentures and artificial teeth', and 'mandibular advancement splints' are GST-free under subsection 38-45(1) at all points in the supply chain. Things made or consumed in the process of constructing and supplying one of these items form part of the one overall GST-free supply of that item, even if the components are itemised separately on the bill (see paragraphs 70 to 81 of this Class Ruling).

Supplies of specifically designed spare parts for medical aids and appliances

21. The supply of a specifically designed spare part for a GST-free medical aid or appliance ('customised toothbrushes for people with disabilities', 'dentures and artificial teeth', and 'mandibular advancement splints') is GST-free under subsection 38-45(2).

22. Generic spare parts that are not specifically designed for a GST-free medical aid or appliance are not GST-free (see paragraphs 82 to 85 of this Class Ruling).

Supplies of specifically designed spare parts with labour services

23. Where a specifically designed spare part is supplied together with a labour component that is not GST-free by itself, the GST treatment will depend on how the supply is characterised (see paragraphs 87 to 97 of this Class Ruling).

24. A supply is GST-free if the dominant part of the supply is the specifically designed spare part and the labour is merely integral, ancillary or incidental to the supply of the spare part. However, the supply is taxable¹ if the dominant part is the labour and the spare part is merely integral, ancillary or incidental to the labour.

¹ In this Class Ruling, when a supply is indicated as being taxable or partly taxable, it is assumed that all the requirements for a taxable supply under section 9-5 are met.

25. If neither the specifically designed spare part nor the labour is integral, ancillary or incidental to the other, the supply is a mixed supply that is partly GST-free (the spare part) and partly taxable (the labour).

Commissioner of Taxation20 February 2013

Appendix 1 – Explanation

❶ *This Appendix is provided as information to help you understand how the Commissioner's view has been reached. It does not form part of the binding public ruling.*

26. Under the GST Act, some goods and services supplied by dentists are GST-free where certain requirements are satisfied.

27. GST is payable on supplies that are taxable supplies but not on those that are GST-free. A dentist may claim input tax credits for the GST included in the price of things acquired for making taxable or GST-free supplies or both.

Taxable supplies – section 9-5

28. Under section 9-5, an entity makes a taxable supply if:

- it is made for consideration
- it is made in the course or furtherance of an enterprise that the entity carries on
- the supply is connected with Australia, and
- the entity is registered or required to be registered for GST.

29. However, section 9-5 also provides that a supply is not taxable to the extent that it is GST-free or input taxed.

30. For the purposes of this ruling, the provisions of the GST Act dealing with input taxed supplies are not relevant to any supplies made in the dental industry. The relevant GST-free provisions of the GST Act are considered below.

GST-free supplies under section 38-7

Medical services – subsection 38-7(1)

31. Subsection 38-7(1) states:

A supply of a *medical service is GST-free.

32. 'Medical service' is defined in section 195-1 to mean:

- (a) a service for which a medicare benefit is payable under Part II of the *Health Insurance Act 1973*; or
- (b) ...(this part of the definition is not relevant to dental services)

33. Some dental services (including repairs of dental goods) are listed in the Medicare Benefits Schedule. For a dental service to be GST-free under subsection 38-7(1), a medicare benefit must be payable for that service.²

34. Where a dental service is listed in the Medicare Benefits Schedule but a medicare benefit is not payable because certain other criteria are not met, the definition of medical service is not satisfied. For example, a medicare benefit is not payable for a supply of a dental service to a non-resident even though that service is listed in the Medicare Benefits Schedule. In these circumstances, whether the dental service is GST-free or not needs to be considered under section 38-10.

GST-free supplies under section 38-10

Dental services – subsection 38-10(1)

35. Subsection 38-10(1) states:

A supply is **GST-free** if:

- (a) it is a service of a kind specified in the table in this subsection, or of a kind specified in the regulations; and
- (b) the supplier is a *recognised professional in relation to the supply of services of that kind; and
- (c) the supply would generally be accepted, in the profession associated with supplying services of that kind, as being necessary for the appropriate treatment of the *recipient of the supply.

36. All three of the requirements must be satisfied for a supply of dental services to be GST-free under this category.

Paragraph 38-10(1)(a)

Are dental services specified in the table or the regulations?

37. 'Dental' is a service specified at item 6 in the table in subsection 38-10(1).

² The exception in subsection 38-7(2) does not apply to the items referred to in the Schedule in Attachment A to this Class ruling. Subsection 38-7(2) provides that a supply of a medical service is not GST-free under subsection 38-7(1) if it is a supply of a professional service rendered in prescribed circumstances within the meaning of regulation 14 of the Health Insurance Regulations that are made under the *Health Insurance Act 1973* (other than the prescribed circumstances set out in regulations 14(2)(ea), (f) and (g).

Paragraph 38-10(1)(b)

Who is a recognised professional in relation to the supply of dental services?

38. Section 195-1 defines 'recognised professional' to mean the following:

A person is a recognised professional, in relation to the supply of a service of kind specified in the table in subsection 38-10(1), if:

- (a) the service is supplied in a State or Territory in which the person has a permission or approval, or is registered, under a *State law or a *Territory law prohibiting the supply of services of that kind without such permission, approval or registration; or
- (b) the service is supplied in a State or territory in which there is no State law or Territory law requiring such permission, approval or registration, and the person is a member of a professional association that has uniform national registration requirements relating to the supply of services of that kind; or
- (c) in the case of services covered by item 3 in the table – the service is supplied by an accredited service provider within the meaning of section 4 of the *Hearing Services Administration Act 1977*.

39. In all States and Territories, dentists are required to be registered pursuant to the relevant State or Territory Act. Accordingly, a person who is registered pursuant to the State or Territory Act will be considered to be a 'recognised professional' in dental services pursuant to paragraph 195-1(a).

Paragraph 38-10(1)(c)

40. To satisfy this requirement, the service must generally be accepted in the profession associated with supplying services of that kind (in this case, the dental profession) as being necessary for the appropriate treatment of the recipient of the supply.

What is 'appropriate treatment'?

41. A dentist will provide 'appropriate treatment' to the patient if the dentist assesses the patient's state of health and determines a process for preserving, restoring or improving the physical or psychological wellbeing of that patient. 'Appropriate treatment' includes any subsequent services provided to the patient as part of that process.

42. 'Appropriate treatment' also includes medical treatment of a preventative nature, for example, a periodic oral examination where there is no evidence of an ailment prior to attendance. However, this does not extend to the supply of services and goods in relation to customised mouthguards. Whilst a customised mouthguard is a device that may prevent or reduce damage sustained to the mouth and teeth in the event of an injury, it is not considered to be 'treatment' that is performed on a patient.

43. To be GST-free, the dental profession must accept that the service is necessary and acceptable treatment, taking into account the patient's individual circumstances.

44. Services provided in assessing a patient for insurance or litigation purposes, that is, medico-legal services, are not 'necessary for the appropriate treatment' of the patient and are not GST-free.

45. Services which are predominantly for the improvement of the appearance of the patient are also not 'necessary for the appropriate treatment' of the patient and therefore, are not GST-free.

46. Services that are intended to improve the health of the patient but which also comprise a 'cosmetic' component, for example, reconstruction of a badly damaged tooth, are 'necessary for the appropriate treatment' of the patient and are therefore, GST-free.

47. A modification to a denture or other appliance undertaken for the changing condition of the patient is appropriate treatment of that patient and is GST-free if supplied by a dentist to a patient. The 'changing condition of the patient' will include situations such as:

- an addition to the denture where the patient has had a tooth extracted; or
- a modification or adjustment to a denture due to a change in the shape or structure of a patient's mouth, palate, gums or jaw.

48. Services for determining that a modification is required and any subsequent services to ensure that the denture fits correctly are also GST-free if the elements of section 38-10 are satisfied.

Who is the 'recipient of the supply'?

49. Paragraph 38-10(1)(c) requires that the supply must be generally accepted in the profession associated with supplying services of that kind as being 'necessary for the appropriate treatment of the recipient of the supply'.

50. As only an individual can receive treatment as a patient, the 'recipient of the supply' must be an individual for the supply to be GST-free under section 38-10.

Supply of dental services under arrangements with third parties

51. In some cases, dentists will have agreements with third parties under which there is a binding obligation on the dentist to provide something to the patient for which the third party is liable to pay. In these cases, the third party is the recipient of the supply. Depending on the particular agreement, the dentist may be making supplies to the patient as well as the third party.³

52. In the absence of a binding obligation, there may still be a supply by the dentist to the third party where the following factors⁴ are present:

- (a) there is a pre-existing framework or agreement between the third party and the dentist which contemplates that the parties act in a particular manner in respect of supplies by the dentist to particular patients or a class of patients;
- (b) the pre-existing framework or agreement:
 - (i) identifies a mechanism by which the particular patients or the class of patients are to be identified such that the supplies made to them come within the scope of the framework or agreement; and
 - (ii) specifies that the third party is under an obligation to pay the dentist if there is a relevant supply by the dentist to a patient and also sets out a mechanism by which such payment is authorised;
- (c) the framework or agreement and the mechanism for authorising the payment are in existence before the supply by the dentist to the patient (that is, the dentist knows in advance that the third party is obliged to pay some or all of the consideration in the event of the supply to the patient);
- (d) the dentist makes the supply to the patient in conformity with the pre-existing framework or agreement between the parties; and

³ See for example, the case of *Federal Commissioner of Taxation v Secretary to the Department of Transport (Vic)* [2010] FCAFC 84; 2102 ATC 20-196.

⁴ See paragraph 221B of GSTR 2006/9 but note the difference in terminology. Here, 'third party' is used instead of 'payer', 'dentist' is used instead of 'supplier' and 'patient' is used instead of 'third party'.

- (e) the obligation of the third party to make payment pursuant to the pre-existing framework or agreement is not an administrative arrangement to pay on behalf of the patient for a liability owed by the patient to the dentist. Rather, once the supply becomes a supply to which the framework or agreement applies, the framework or agreement establishes a liability owed by the third party (not the patient) to the dentist in the event that there is a supply by the dentist to the patient.

53. Under section 38-60, where the third party is an insurer, an operator of a statutory compensation scheme or compulsory third party scheme (scheme operator), or an Australian government agency, the supply to the third party by the dentist is GST-free to the extent that the underlying supply of the dental service to the patient is a GST-free supply under section 38-10 or 38-7.

54. Under subsection 38-60(4), the dentist and the third party can agree that the supply not be treated as GST-free. The dentist and third party may choose to not treat supplies as GST-free where, for example, there is a combination of GST-free and taxable supplies and determining the amounts for each supply may be complex. The option of not treating any of the supplies as GST-free may be administratively easier for the parties.

55. Where a third party is not an insurer, a scheme operator or an Australian government agency, the supply to the third party is not a GST-free supply under section 38-60.

Example 1 – supply of health services by a dentist to an insurer

56. *ABC Health Fund has a pre-existing agreement with a dentist for the supply of goods and services to settle claims made under their insurance policies.*

57. *The agreement outlines what both parties need to do when the dentist treats an ABC Health Fund member. Under the agreement, the payment to the dentist from ABC health Fund is for the supply made by the dentist to ABC Health Fund for supplying dental treatment to the ABC Health Fund member.*

58. *As the supply of the dental treatment to the ABC Health Fund member is a GST-free supply under section 38-10, the supply by the dentist to ABC Health Fund is GST-free under section 38-60.*

Example 2 – supply of health services by a dentist to a third party not being an insurer, a scheme operator or an Australian government agency

59. XYZ Company contracts with a dentist to provide dental treatment to its employees. XYZ Company is not an insurer, a scheme operator or an Australian government agency.

60. XYZ Company is the recipient of the supply of professional services from the dentist. If the dentist is registered for GST, the supply of the services is a taxable supply.

61. Section 38-60 does not apply in this scenario to make the supply to the third party GST-free because XYZ Company is not an insurer, a scheme operator or an Australian government agency.

Supplies paid for by someone other than the patient

62. Under other types of arrangements, a third party meets the patient's liability to the dentist without a supply being made to the third party by the dentist. A feature of these arrangements is that the agreement for the supply of goods or services is between the dentist and the patient and the obligation to pay for that supply remains with the patient. The third party merely pays for the supply on behalf of the patient.

63. Who pays for a supply of services is not relevant when working out if the supply is GST-free. If the recipient of the supply is the patient, it does not matter that the supply is being paid for on the patient's behalf by a third party.⁵

Example 3 – the third party merely pays for the supply of dental treatment on a patient's behalf

64. Jenny is a dentist who is a 'recognised professional' for GST purposes. Adam makes an appointment to see Jenny. At the initial consultation, Adam tells Jenny that he sustained damage to his tooth whilst at work and that she can bill his employer for the costs. Jenny confirms with Adam's employer that she can send the bill to them.

65. Jenny does not have a pre-existing agreement or a binding obligation with Adam's employer to provide the treatment to Adam.

66. Jenny is making a GST-free supply to Adam which is paid for by Adam's employer. Jenny is not making any supply to Adam's employer – they are merely paying the bill on Adam's behalf. The fact that another entity pays for the service does not alter its GST-free status.

67. Goods and Services Tax Ruling GSTR 2006/9 (Supplies), at paragraphs 114-246, provides detailed guidance in analysing third party arrangements for determining who the recipient of a supply is.

⁵ Subsection 9-15(2)

Dental goods – subsections 38-7(3) and 38-10(3)

68. If a dentist supplies goods as part of a GST-free service, those goods are also GST-free under subsection 38-7(3) or 38-10(3) if they are supplied to the patient in the course of supplying a dental service and the supply is made at the premises at which the service is supplied.

69. The phrase ‘in the course of supplying’ means that the goods are supplied at the same time as the dental service and they are:

- individually customised or manipulated for the treatment of the illness or disability of that particular patient; or
- essential for treating that patient during that particular consultation.

Supplies of medical aids and appliances under section 38-45***Medical aids and appliances – subsection 38-45(1)***

70. Subsection 38-45(1) states:

A supply is **GST-free** if:

- (a) it is covered by Schedule 3 (medical aids and appliances), or specified in the regulations; and
- (b) the thing supplied is specifically designed for people with an illness or disability, and is not widely used by people without an illness or disability.

71. A supply that satisfies all the requirements in subsection 38-45(1) is GST-free. The supply is GST-free no matter who makes the supply or who the supply is made to.

72. In determining whether a medical aid or appliance is specifically designed for people with an illness or disability, reference should be made to its features and the designer’s or manufacturer’s intention of how the good is to be used. Indicators of the designer’s or manufacturer’s intention of how the good is to be used include how the good is marketed and the type of retail outlets at which the goods can be purchased.

73. In determining whether a medical aid or appliance is widely used by people without an illness or disability, reference should be made to how the wider community uses these goods. That is, the common purpose for which the goods are purchased. Subsection 38-45(1) does not require the medical aid or appliance to be used in a particular way but rather focuses on the purpose for which the wider community purchases these products. Irregular or uncommon use of a medical aid or appliance in a way contrary to its manufactured purpose does not prevent the good from being GST-free.

74. The items in the table in Schedule 3 to the GST Act that are of relevance to the dental industry are:

- item 29 – ‘customised toothbrushes for people with disabilities’
- item 30 – ‘dentures and artificial teeth’, and
- item 75 – ‘mandibular advancement splints’.

75. For GST purposes, ‘customised toothbrushes for people with disabilities’ are considered to be toothbrushes that have been adapted, for example, contoured, to suit the needs of a class of disabled persons.

76. ‘Dentures’ for GST purposes, are considered to be an artificial restoration of several teeth (partial denture) or all of the teeth of either jaw (full denture). ‘Artificial teeth’ are considered to be those which are fabricated and replace natural teeth in form and function. The phrase ‘artificial teeth’ includes a single tooth as well as multiple teeth. Full crowns and bridges are artificial teeth.

77. A ‘mandibular advancement splint’ is a small device made of plastic or similar material that is worn in the mouth whilst sleeping (similar in appearance to a mouthguard). It is designed to help stop some types of snoring. The splint is designed to push the mandible (lower jaw) forward helping to keep the tongue clear of the pharynx (the back of the throat). The splints are also sometimes used for the treatment of temporomandibular joint disorder (TMJ).

Consumables

78. Where, in the course of supplying one of the products listed at item 28, item 30 or item 75 in the table in Schedule 3, a dentist consumes various things, there is only one overall supply of the listed item. Things made and consumed in the process of constructing and supplying a listed item form part of the one overall GST-free supply of that product, even if the components are separately itemised in the bill.

79. Examples of things consumed in the process of constructing and supplying a GST-free medical aid or appliance include oil, lubricant, glue and generic parts like screws and wires. Consumable items are acquired with the intention that they will be destroyed, consumed or expended. They do not retain their individual character or nature when a new medical aid or appliance is supplied or when a repaired medical aid or appliance is returned to its owner.

80. However, where these things are supplied separately to the medical aid or appliance, they are only GST-free if they are specifically designed spare parts of that medical aid or appliance (see paragraphs 82 to 84 of this Class Ruling).

Example 4 – goods used or consumed in the process of constructing and supplying a GST-free medical aid or appliance

81. Steve (a dentist) contracts Mike (a dental technician) to make a crown for Steve's patient. In order to make the crown, Mike must first create a plaster model. Mike itemises the crown and plaster model separately on his bill to Steve. The plaster model is integral to the manufacturing process and is not used for any other purpose. The plaster model forms part of the overall supply of the crown, all of which is GST-free. Goods made and consumed in the process of constructing and supplying a GST-free medical aid or appliance form part of the overall GST-free supply of that item.

Spare parts for GST-free medical aids and appliances – subsection 38-45(2)

82. Under subsection 38-45(2), a spare part for a GST-free medical aid or appliance is also GST-free if it is specifically designed as a spare part for that GST-free medical aid or appliance and is supplied for that purpose.

83. For GST purposes, a 'spare part' is a part that can be used to replace a faulty, worn or broken part of another thing. The part need only be capable of replacing the faulty, worn or broken part. It does not actually have to be used for that purpose.

84. Spare parts that are not specifically designed to replace a faulty, worn or broken part of a GST-free medical aid or appliance are not GST-free. This means that things like generic screws which are not specifically designed for a GST-free medical aid or appliance are not GST-free spare parts. However, as explained in paragraphs 78 to 80 of this Class Ruling, things used and or consumed in the construction and overall supply of a GST-free medical aid or appliance are part of that overall GST-free supply. Therefore, whilst a generic screw when supplied on its own is not a GST-free spare part for a denture because it is not specifically designed for that purpose, it would be GST-free if that screw formed part of the supply of the denture.

Example 5 – a part that cannot be used as a spare part for a GST-free medical aid or appliance

85. A chrome/cobalt casting frame is the internal framework for a denture. Dentures are covered by item 30 in the table in Schedule 3 and are GST-free. Whilst the framework is a component for a denture, it is not a 'spare part' for a denture. This is because if the framework is broken, it is either repaired or a completely new denture is supplied. A new framework is never actually supplied to replace a faulty, worn or broken framework of the denture. Therefore, it is not a GST-free spare part.

Repair services

86. Other than repairs of dental goods which may be GST-free under section 38-7 (see paragraphs 31 to 34 above), there is no specific exemption in the GST Act for the supply of repairs of medical aids or appliances or their spare parts.

Supply of spare parts with labour services

87. Where the specifically designed spare parts are supplied together with a labour component (for example, installation or fitting service) that is not GST-free, the GST treatment will depend on how the supply is characterised. The table below provides a summary of how the supply may be characterised.

What is the character of the supply?

| Type | Dominant component | Integral, ancillary or incidental component | GST outcome |
|-------------|--|---|---|
| A | Specifically designed spare parts | Labour | A single composite GST-free supply of specifically designed spare parts |
| B | Labour (not GST-free) | Specifically designed spare parts | A single composite taxable supply of labour |
| C | Separately identifiable supplies of spare parts and labour | Neither is integral, ancillary or incidental to the other | A partly taxable and partly GST-free supply (a mixed supply). The taxable component is the labour and the GST-free component is the specifically designed spare part. A reasonable basis must be used for apportionment |

What does integral, ancillary or incidental mean?

88. Indicators⁶ that a part of a supply is integral, ancillary or incidental to the dominant part of the supply include the following:

- it represents a marginal proportion of the total value of the package compared to the dominant part
- it is necessary or contributes to the supply as a whole but cannot be identified as the dominant part of the supply
- it contributes to the proper performance of the contract to supply the dominant part, and
- a supplier would reasonably conclude that it does not constitute for customers an aim in itself but is a means of better enjoying the dominant thing supplied.

Example 6 – GST-free supply of spare parts to which labour is integral, ancillary or incidental

89. *A tooth is fitted to a denture to replace a broken or missing tooth under a 'supply and fit' contract. The supply of the tooth itself is GST-free under section 38-7 or section 38-10. The fitting of the tooth is merely integral, ancillary or incidental to the supply of the tooth. The fitting of the tooth and the supply of the tooth is a single composite GST-free supply of an 'artificial tooth'. See Type A in the table in paragraph 87 of this Class Ruling.*

Example 7 – taxable supply of labour to which the spare parts are integral, ancillary or incidental

90. *A denture is in poor condition and is sent to be restored which involves a significant amount of labour. The restoration service is not GST-free under section 38-7 as no medicare benefit is payable for the service. As part of that restoration, a clasp is replaced. Of itself, the clasp is a GST-free spare part for a denture under subsection 38-45(2). However, in this case, the supply of the clasp is integral, ancillary or incidental to the supply of the restoration service which is not GST-free. The supply of the clasp merely contributes to the proper performance of the contract to restore the denture, takes up a marginal proportion of the total value of the service package, and the customer does not seek the supply of the clasp as an aim in itself, but merely as part of the supply of the restoration service. The supply of the restoration service and the spare part is a single composite taxable supply. See Type B in the table in paragraph 87 of this Class Ruling.*

⁶ See Goods and Services Tax Ruling GSTR 2001/8 for further guidance in determining whether a part of a supply is integral, ancillary or incidental to the dominant part of the supply.

Example 8 – Partly taxable and partly GST-free supply of spare parts and labour as neither component is integral, ancillary or incidental to each other

91. A tooth is added to a denture to replace a broken or missing tooth under a 'supply and fit' contract. At the same time, a small crack which is discovered in the denture base is repaired. This repair service is not GST-free under section 38-7 as no medicare benefit is payable for the service. An extra charge is made for the repair of the crack. Neither the repair of the crack nor the fitted tooth is integral, incidental or ancillary to each other. The fitted tooth part of the supply is GST-free under section 38-10 and the repair part is taxable. The supply is partly taxable and partly GST-free. See Type C in the table in paragraph 87 of this Class Ruling.

Apportionment

A supply that is partly taxable and partly GST-free

92. Where a dentist makes a supply which is partly taxable and partly GST-free (a mixed supply), the dentist will need to apportion the consideration charged for the supply between the GST-free and taxable parts pursuant to section 9-80.

93. A reasonable basis for apportionment must be used and each case must be determined on its own facts. Records must be kept that explain the method of apportionment used. Goods and Services Tax Ruling GSTR 2001/8 gives further guidance on mixed supplies and apportionment.

94. As a means of minimising compliance costs, part of a supply may be treated as being integral, ancillary or incidental to the other part if the consideration that would be apportioned to it (if it were part of a mixed supply) does not exceed the lesser of:

- \$3.00; or
- 20% of the consideration of the total supply.

95. This approach may be adopted to treat a supply as a composite supply (that is, either wholly GST-free or taxable), although it might otherwise be considered as a mixed supply. However, if the consideration for a part exceeds the lesser of \$3.00 or 20% of the consideration for the total supply, it does not necessarily mean that the part is not integral, ancillary or incidental.

Charging GST on a GST-free medical aid or appliance or a specifically designed spare part

96. In some circumstances, it may be difficult to determine those supplies that are GST-free and those that are taxable.

97. Subsection 38-45(3) allows a supplier and recipient to agree not to treat supplies, or a particular supply, as GST-free. For example, if a supply of a medical aid or appliance is made to another business, both businesses can agree to treat the supply as taxable.

Appendix 2 – Detailed contents list

98. The following is a detailed contents list for this Ruling:

| | Paragraph |
|--|------------------|
| What this Ruling is about | 1 |
| Relevant provision(s) | 2 |
| Class of entities | 3 |
| Qualifications | 5 |
| Date of effect | 9 |
| Scheme | 10 |
| Ruling | 15 |
| Supplies made by dentists under section 38-7 | 16 |
| <i>Supplies of services</i> | 16 |
| <i>Supplies of goods to patients (goods other than medical aids and appliances covered by section 38-45)</i> | 17 |
| Supplies made by dentists under section 38-10 | 18 |
| <i>Supplies of services</i> | 18 |
| <i>Supplies of goods to patients (goods other than medical aids and appliances covered by section 38-45)</i> | 19 |
| <i>Supplies of medical aids and appliances under section 38-45</i> | 20 |
| <i>Supplies of medical aids and appliances used in the dental Industry</i> | 20 |
| <i>Supplies of specifically designed spare parts for medical aids and appliances</i> | 21 |
| <i>Supplies of specifically designed spare parts with labour services</i> | 23 |
| Appendix 1 – Explanation | 26 |
| Taxable supplies – section 9-5 | 28 |
| GST-free supplies under section 38-7 | 31 |
| GST-free supplies under section 38-10 | 35 |
| <i>Dental services – subsection 38-10(1)</i> | 35 |
| <i>Paragraph 38-10(1)(a)</i> | 37 |
| <i>Are dental services specified in the table or the regulations?</i> | 37 |
| <i>Paragraph 38-10(1)(b)</i> | 38 |
| <i>Who is a recognised professional in relation to the supply of dental services?</i> | 38 |

| | |
|--|----|
| <i>Paragraph 38-10(1)(c)</i> | 40 |
| <i>What is ‘appropriate treatment’?</i> | 41 |
| <i>Who is the ‘recipient of the supply’?</i> | 49 |
| <i>Supply of dental services under arrangements with third parties</i> | 51 |
| <i>Example 1 – supply of health services by a dentist to an insurer</i> | 56 |
| <i>Example 2 – supply of health services by a dentist to a third party not being an insurer, a scheme operator or an Australian government agency</i> | 59 |
| <i>Supplies paid for by someone other than the patient</i> | 62 |
| <i>Example 3 – the third party merely pays for the supply of dental treatment on a patient’s behalf dental treatment on a patient’s behalf</i> | 64 |
| <i>Dental goods – subsections 38-7(3) and 38-10(3)</i> | 68 |
| <i>Supplies of medical aids and appliances under section 38-45</i> | 70 |
| <i>Medical aids and appliances – subsection 38-45(1)</i> | 70 |
| <i>Consumables</i> | 78 |
| <i>Example 4 – goods used or consumed in the process of constructing and supplying a GST-free medical aid or appliance</i> | 81 |
| <i>Spare parts for GST-free medical aids and appliances – subsection 38-45(2)</i> | 82 |
| <i>Example 5 – a part that cannot be used as a spare part for a GST-free medical aid or appliance</i> | 85 |
| <i>Repair services</i> | 86 |
| <i>Supply of spare parts with labour services</i> | 87 |
| <i>What does integral, ancillary or incidental mean?</i> | 88 |
| <i>Example 6 – GST-free supply of spare parts to which labour is integral, ancillary or incidental</i> | 89 |
| <i>Example 7 – taxable supply of labour to which the spare parts are integral, ancillary or incidental</i> | 90 |
| <i>Example 8 – Partly taxable and partly GST-free supply of spare parts and labour as neither component is integral, ancillary or incidental to each other</i> | 91 |
| <i>Apportionment</i> | 92 |
| <i>A supply that is partly taxable and partly GST-free</i> | 92 |

CR 2013/14

| | |
|--|----------------|
| <i>Charging GST on a GST-free medical aid or appliance or a specifically designed spare part</i> | 96 |
| Appendix 2 – Detailed contents list | 98 |
| Attachment A | Page 23 |

Attachment A

Unless specifically stated, it is assumed that the recipient of all of these supplies is the patient.

Supplies that are GST-free are GST-free under section 38-7, section 38-10 or section 38-45, as applicable.

| Item | GST Status | Notes |
|--|---------------------------------------|--------------|
| Diagnostic Services – examinations | | |
| 011 Comprehensive oral examination – evaluation of all teeth, their supporting tissues and the oral tissues in order to record the condition of these structures. This evaluation includes recording an appropriate medical history and any other relevant information. | GST-free (see Notes for exception) | # |
| 012 Periodic oral examination – an evaluation performed on a patient of record to determine any changes in the patient’s dental and medical health status since a previous comprehensive or periodic examination. | GST-free | |
| 013 Oral examination – limited – a limited oral problem-focussed evaluation carried out immediately prior to required treatment. This evaluation includes recording an appropriate medical history and any other relevant information. | GST-free | |
| 014 Consultation – A consultation to seek advice or discuss treatment options regarding a specific dental or oral condition. This consultation includes recording an appropriate medical history and any other relevant information. | GST-free (see Notes for exception) | # |
| 015 Consultation – extended (30 minutes or more) – an extended consultation to seek advice or discuss treatment options regarding a specific dental or oral complaint. This consultation includes recording an appropriate medical history and any other relevant information. | GST-free (see Notes for exception) | # |
| 016 Consultation by referral – a consultation with a patient referred by a dental or medical practitioner for an opinion or management of a specific dental disorder. This consultation may not necessarily be with a specialist. The referring practitioner should be provided with a report from the consultant, included within the item number. | GST-free (see Notes for exception) | # |
| 017 Consultation by referral – extended (30 minutes or more) – an extended consultation with a patient referred by a dental or medical practitioner for an opinion or management of a specific dental disorder. This consultation may not necessarily be with a specialist. The referring practitioner should be provided with a report from the consultant, included within the item number. | GST-free (see Notes for exception) | # |
| 018 Written report (not elsewhere included) – a written report not addressed to a referring practitioner involved in the patient’s care. | Taxable | T |
| 019 Letter of referral – a letter from a dentist referring a patient to another practitioner and providing appropriate information to the consultant. | GST-free (see Notes for exception) | # |

| Item | GST Status | Notes |
|---|---------------------------------------|-------|
| Radiological Examination and Interpretation | | |
| 022 Intraoral peri apical or bitewing radiograph – per exposure – taking and interpreting a radiograph made with the film inside the mouth. | GST-free (see Notes for exception) | # |
| 025 Intraoral radiograph – occlusal, maxillary, mandibular – per exposure – taking and interpreting an occlusal, maxillary or mandibular intraoral radiograph. This radiograph shows a more extensive view of teeth and maxillary or mandibular bone. | GST-free (see Notes for exception) | # |
| 031 Extraoral radiograph – maxillary, mandibular – per exposure – taking and interpreting a radiograph of the upper and/or lower jaw using a film placed outside the mouth: for example, oblique lateral radiograph. | GST-free (see Notes for exception) | # |
| 033 Lateral, antero-posterior, postero-anterior or submento-vertex radiograph of the skull – per exposure – taking and interpreting an extraoral radiograph of the head taken from the side, the front, the back or through the vertex of the skull. No cephalostat is used. | GST-free (see Notes for exception) | # |
| 035 Radiograph of temporomandibular joint – per exposure – taking and interpreting a radiograph of the temporomandibular joint. | GST-free (see Notes for exception) | # |
| 036 Cephalometric radiograph – lateral, antero-posterior, postero-anterior or submento-vertex – per exposure – taking and interpreting a radiograph of the head taken from the side, the front, the back or through the vertex of the skull for the purpose of measurement and analysis. A cephalostat is used to standardise the conditions of imaging. | GST-free (see Notes for exception) | # |
| 037 Panoramic radiograph – per exposure – taking and interpreting an extraoral radiograph presenting a panoramic view of part or all of the mandible and/or maxilla and/or adjacent structures. | GST-free (see Notes for exception) | # |
| 038 Hand-wrist radiograph for skeletal age assessment – taking and interpreting an extraoral radiograph of the wrist bones, used to assess the degree of skeletal development and maturity. | GST-free (see Notes for exception) | # |
| 039 Tomography of the skull or parts thereof – a radiograph is made of a region using tomographic X-ray equipment that may produce a series of diagnostic images. A cephalostat may be used to standardise the conditions of imaging. | GST-free (see Notes for exception) | # |
| Other Diagnostic Services | | |
| 041 Bacteriological examination – an examination for bacteria or other microorganisms in samples obtained from the patient. | GST-free | |
| 042 Culture examination and identification – a sample is taken from oral material and is cultured for examination and identification of the microorganisms present. | GST-free | |
| 043 Antibiotic sensitivity test – a laboratory procedure where a live culture of a suspected pathogen is challenged with antibiotic samples to determine the sensitivity or resistance of the microorganisms to the antibiotics tested. | GST-free | |

| Item | GST Status | Notes |
|---|---------------------------------------|-------|
| 044 Collection of specimen for pathology examination – the non-surgical collection and preparation for transport of a specimen for examination at a pathology laboratory. | GST-free | |
| 047 Saliva screening test – taking and testing a saliva sample to assess its physiological properties. | GST-free | |
| 048 Bacteriological screening test – taking and testing a sample to assess its physiological properties. | GST-free | |
| 051 Biopsy of tissue – a surgical procedure to obtain a section of tissue for pathological examination. | GST-free | |
| 052 Histopathological examination of tissue – a histopathological examination to determine the disease status of a section of tissue. | GST-free | |
| 053 Cytological investigation – a microscopic examination of cells obtained from a smear or <i>in situ</i> staining of a suspected lesion to determine any aberrant characteristics that may suggest the lesion is malignant or related to some other condition. | GST-free | |
| 054 Mucosal screening – a non-invasive test for screening or oral cancer and or other conditions. May involve staining, specialised light or fluorescence techniques. | GST-free | |
| 055 Blood sample – the collection of a suitable sample of blood for haematological examination. | GST-free | |
| 056 Haematological examination – the examination and reporting of the status of a blood sample. | GST-free | |
| 061 Pulp testing – per visit – a non-invasive test used to determine the clinical status of the pulp. It involves the application of external stimulation to the pulp to determine its response. Other teeth are generally tested for comparison. This procedure should only be itemised once for each visit when pulp testing is performed. | GST-free | |
| 071 Diagnostic model – per model – the preparation of a model, from an impression. The model is used for examination and treatment planning procedures. This item should not be used to describe a working model. | GST-free (see Notes for exception) | # |
| 072 Photographic records – intraoral – photographs and/or printed digitised images showing structures inside the mouth associated with dental diagnosis or clinical procedure. These images should not be confused with digitised radiographic images. | GST-free (see Notes for exception) | # |
| 073 Photographic records – extraoral – photographs and /or printed digitised images showing the face or a region of the head and neck outside the mouth, associated with dental diagnosis or clinical procedure. These images should not be confused with digitised radiographic images. | GST-free (see Notes for exception) | # |
| 074 Diagnostic wax-up – the preparation and waxing up of diagnostic models to facilitate the development of a treatment plan. | GST-free (see Notes for exception) | # |
| 081 Cephalometric analysis – excluding radiographs – the analysis of a cephalometric radiograph (item 036) by measurement of specific biological landmarks in order to determine and predict patterns of development of the cranio-maxillofacial growth complex. The procedure is often employed in orthodontic diagnosis. | GST-free (see Notes for exception) | # |

| Item | GST Status | Notes |
|--|---------------------------------------|-------|
| 082 Tooth-jaw size prediction analysis – the analysis of records, including radiographs and casts, to predict the relationship between the anticipated size of the mandible, the maxilla and the teeth these bones have to accommodate. | GST-free (see Notes for exception) | # |
| 083 Tomographic Analysis – the analysis of a tomography (item 039) by measurement of specific biological landmarks. The procedure is often employed in treatment planning for implant and other surgical procedures. | GST-free (see Notes for exception) | # |
| 085 Electromyographic recording – utilisation of electronic apparatus to detect and record sensitivity of the orofacial and associated musculature. | GST-free (see Notes for exception) | # |
| 086 Electromyographic analysis – the analysis of electromyographic recordings of the orofacial and associated musculature. | GST-free (see Notes for exception) | # |
| Preventative, Prophylactic and Bleaching Services | | |
| Dental Prophylaxis and Bleaching | | |
| 111 Removal of plaque and/or stain – removal of dental plaque and/or stain from the surfaces of all teeth. This item is included in procedures described by items 114,115,281 and 282. | GST-free (see Notes for exception) | # |
| 113 Recontouring of pre-existing restoration(s) – the reshaping and polishing of pre-existing restorations. | GST-free | |
| 114 Removal of calculus – first visit – removal of calculus from the surfaces of teeth. | GST-free | |
| 115 Removal of calculus – subsequent visit – this item describes procedures in item 114 when, because of the extent or degree of calculus, an additional visit(s) is required to remove deposits from the teeth. | GST-free | |
| 116 Enamel micro-abrasion – per tooth – the chemo-physical removal of discoloured and/or other surface enamel defects resulting from developmental defects, altered mineralisation or decalcification of the superficial enamel layer. | GST-free | |
| 117 Bleaching, internal – per tooth – the modification of the colour of the discoloured crown of an endodontically treated tooth using chemical and/or physical methods applied internally. This is a clinical course of treatment carried out exclusively in the surgery. | GST-free | |
| 118 Bleaching, external – per tooth – the modification of the colour of a tooth using chemical and/or physical methods applied externally. This is a clinical course of treatment carried out exclusively in the surgery. | GST-free (see Notes for exception) | # |
| 119 Bleaching, home application – per arch – the prescribed use, by a patient at home, of a custom-made tray for the application of bleaching medicaments to the patient’s dentition. This procedure describes the complete course of treatment per arch. For provision of the tray and medicaments, see items 926 and 927. | GST-free (see Notes for exception) | # |

| Item | GST Status | Notes |
|---|------------|----------|
| Remineralisation Agents | | |
| 121 Topical application of remineralisation and/or cariostatic agents, one treatment – application of remineralisation and/or cariostatic agents to the surfaces of the teeth. This may include activation of the agent. Not to be used as an intrinsic part of the restoration. | GST-free | |
| 122 Topical remineralisation and/or cariostatic agent, home application – per arch – the prescribed use, by a patient at home, of a custom-made tray for the application of remineralisation and/or cariostatic agents to the patient’s dentition. This procedure describes the complete course of treatment per arch. For provision of the tray and medicaments or other remineralisation agents, see items 926 and 927. | GST-free | |
| 123 Concentrated remineralisation and/or cariostatic agent, application – single tooth – a procedure to promote caries resistance in a specific situation, involving isolation and control of the target area and prolonged application of a concentrated fluoride or remineralisation and/or cariostatic agent. This includes necessary activation of the agent. Not to be used as an intrinsic part of the restoration. | GST-free | |
| Other Preventative Services | | |
| 131 Dietary advice – analysis of and advice on a patient’s diet to correct any dietary imbalances or deficiencies which may contribute to dental disease. | GST-free | |
| 141 Oral hygiene instruction – instruction in techniques for the removal of bacterial plaque. Advice of appropriate toothpaste and medicaments may be included. | GST-free | |
| 151 Provision of a mouthguard – indirect – construction of a mouthguard, using a model(s) prepared from an impression(s) of the teeth taken by or under the supervision of the clinician, and subsequently inserted. | Taxable | <i>T</i> |
| 153 Bi-maxillary mouthguard – indirect – construction of a bi-maxillary mouthguard using models prepared from impressions of the teeth taken by or under the supervision of the clinician. | Taxable | <i>T</i> |
| 161 Fissure and/or tooth surface sealing – per tooth – sealing of non-carious pits, fissures, smooth surfaces or cracks in a tooth with an adhesive material. Any preparation prior to application of the sealant is included in this item number. | GST-free | |
| 165 Desensitising procedure – per visit – this item describes all desensitising undertaken at a single visit and may include a procedure to diminish or abolish the painful sensitivity and discomfort which can occur in exposed dentine. | GST-free | |
| 171 Odontoplasty – per tooth – a stand-alone procedure to modify the contour of the crown of a tooth or the anatomy of the fissure of a tooth. | GST-free | |

| Item | GST Status | Notes |
|---|------------|-------|
| Periodontics | | |
| 213 Treatment of acute periodontal infection – per visit – this item describes the treatment of acute periodontal infection(s). It may include establishing drainage and the removal of calculus from the affected tooth (teeth). | GST-free | |
| 221 Clinical periodontal analysis and recording – this is a special examination performed as part of the diagnosis and management of periodontal disease. The procedure consists of assessing and recording a patient’s periodontal condition. | GST-free | |
| 222 Root planing and subgingival curettage – per tooth – the process of planing the root surface to remove rough or contaminated cementum or dentine and may include removal of calculus, curetting the soft tissues of the periodontal pocket and removing granulation tissue. Where calculus removal is undertaken for other teeth at the same visit that do not require root planing it is appropriate to itemise 114/115 in conjunction with teeth that have undergone root planning. | GST-free | |
| 231 Gingivectomy – per tooth or implant – the surgical removal of the soft tissue wall of the periodontal pocket or the removal of swollen, excess gingival tissue. The procedure includes the removal of calculus and root planing of the tooth or implant. | GST-free | |
| 232 Periodontal flap surgery – per tooth or implant – incision and raising of a flap or gingival tissue to enable removal of inflammatory or granulation tissue. This procedure includes the removal of calculus and root planing of the tooth or implant. | GST-free | |
| 235 Gingival graft – per tooth or implant – transference or transplanting gingival or other soft tissue from a donor area in the patient’s mouth to an area around a tooth or implant to remedy a gingival deficiency. | GST-free | |
| 236 Guided tissue regeneration – per tooth or implant – a surgical technique in which a membrane is adapted over a bony defect, the tooth root or an implant. | GST-free | |
| 237 Guided tissue regeneration – membrane removal – surgical procedure to remove a previously positioned membrane. | GST-free | |
| 238 Periodontal flap surgery for crown lengthening – per tooth – involves a flap procedure to establish a more apical gingival margin for greater exposure of tooth structure, including reshaping of alveolar bone where required. | GST-free | |
| 241 Root resection – per root – removal or amputation of one or more roots of a multi-rooted tooth with or without a portion of the crown. | GST-free | |
| 242 Osseous surgery – per tooth or implant – reshaping and modifying defects and deformities in the bone supporting and surrounding the tooth or implant. This includes procedures described in item 232. The procedure includes the removal of calculus and root planing of the tooth or implant. | GST-free | |

| Item | GST Status | Notes |
|---|------------|-------|
| 243 Osseous graft – per tooth or implant – a surgical procedure in which particulate bone, a synthetic substitute or other matrix, is used to replace, repair or augment alveolar bone. It may be used to repair a bony defect around a tooth or dental implant. This is in addition item numbers such as 232, 245 and 684. | GST-free | |
| 244 Osseous graft – block – a surgical procedure in which a block of bone is used for augmentation of a bony ridge, secured by screws or similar devices. | GST-free | |
| 245 Periodontal surgery involving one tooth or an implant – surgical intervention to aid the resolution of a localised periodontal inflammatory condition involving one tooth or an implant. The item is also used to describe pericision. | GST-free | |
| 281 Course of non-surgical periodontal treatment – an alternative system of coding encompassing all visits subsequent to periodontal diagnosis and treatment planning for the non-surgical phase of periodontal treatment. This item includes all forms of non-surgical treatment and precludes reference to other periodontal techniques or services in the Schedule. Non-periodontal related procedure should be separately itemised. An assessment and treatment form to be used with this item may be requested in advance of treatment. | GST-free | |
| 282 Continuation of periodontal treatment or maintenance subsequent to item 281 – maintenance subsequent to item 281 for non-surgical periodontal treatment. Radiographs, periodontal charting and other diagnostic procedures, and non-periodontal related procedures should be separately itemised. | GST-free | |
| Oral Surgery | | |
| Extractions | | |
| 311 Removal of a tooth or part(s) thereof – a procedure consisting of the removal of a tooth or part(s) thereof. | GST-free | |
| 314 Sectional removal of a tooth or part(s) thereof – the removal of a tooth or part(s) thereof in sections. Bone removal may be necessary. | GST-free | |
| Surgical Extractions | | |
| 322 Surgical removal of a tooth or tooth fragment not requiring removal of bone or tooth division – removal of a tooth or tooth fragment where an incision and the raising of a mucoperiosteal flap is required but where removal of bone or sectioning of the tooth is not necessary to remove the tooth. | GST-free | |
| 323 Surgical removal of a tooth or tooth fragment requiring removal of bone – removal of a tooth or tooth fragment where removal of bone is required after an incision and a mucoperiosteal flap is raised. | GST-free | |
| 324 Surgical removal of a tooth or tooth fragment requiring both removal of bone and tooth division – removal of a tooth or tooth fragment where both removal of bone and sectioning of the tooth are required after an incision and a mucoperiosteal flap raised. The tooth will be removed in portions. | GST-free | |

| Item | GST Status | Notes |
|---|------------|-------|
| Surgery for Protheses | | |
| 331 Alveolectomy – per segment – the surgical modification of the shape of a segment of the alveolar bone. | GST-free | |
| 332 Ostectomy – per jaw – the surgical modification of the bony architecture of the maxilla or mandible. | GST-free | |
| 337 Reduction of fibrous tuberosity – a surgical procedure involving removal of fibrous tissue from the posterior maxillary alveolar ridge in order to modify the ridge contour. | GST-free | |
| 338 Reduction of flabby ridge – per segment – a surgical procedure involving removal of unsupported soft tissue from a segment or quadrant of the maxillary or mandibular alveolar ridge. | GST-free | |
| 341 Removal of hyperplastic tissue – the surgical removal of an area of hyperplastic tissue from the maxillary or mandibular alveolar ridge or adjacent mucosa. | GST-free | |
| 343 Repositioning of muscle attachment – the surgical repositioning of a muscle attachment to place it in a more favourable position. | GST-free | |
| 344 Vestibuloplasty – the surgical deepening of the buccal or labial vestibule in the mucosa. | GST-free | |
| 345 Skin or mucosal graft – a surgical procedure involving a skin or mucosal graft. | GST-free | |
| Treatment of Maxillo-facial Injuries | | |
| 351 Repair of skin and subcutaneous tissue or mucous membrane – the surgical cleaning and repair of a facial skin wound in the region of the mouth or jaws, or the repair of oral mucous membrane, where the wounds involve the subcutaneous tissues. | GST-free | |
| 352 Fracture of maxilla or mandible – not requiring splinting – conservative treatment of a fracture of the maxilla or mandible where there is no marked displacement or mobility of the fragments. No physical reduction or fixation is required. | GST-free | |
| 353 Fracture of maxilla or mandible – with wiring of teeth or intra-oral fixation – treatment of a fracture of the maxilla or mandible where interdental wiring or the application of a dental splint is indicated to provide reduction and fixation of the fragments. Where a splint is required it should be itemised. | GST-free | |
| 354 Fracture of maxilla or mandible – with external fixation – treatment of a fracture of the maxilla or mandible using sets of pins inserted through the skin and into the maxillary or mandibular bone to reduce and fix the fracture. The pins are locked into a firm relationship using clamps and a supporting apparatus. | GST-free | |
| 355 Fracture of zygoma – treatment of a fracture of the zygoma. | GST-free | |
| 359 Fracture of the maxilla or mandible requiring open reduction – surgical treatment of a fracture of the maxilla or mandible where the fracture is exposed and reduction and fixation of the fragments are performed directly. The fragments, when reduce, may be fixed in position with wires or plates and screws. | GST-free | |

| Item | GST Status | Notes |
|---|------------|-------|
| Dislocations | | |
| 361 Mandible – relocation following dislocation – relocation of the condylar head of the mandible within the temporomandibular joint fossa following its dislocation. The procedure is usually performed by manipulation. | GST-free | |
| 363 Mandible – relocation requiring open operation – surgical exposure of a dislocated temporomandibular joint and its correct repositioning. | GST-free | |
| Osteotomies | | |
| 365 Osteotomy – maxilla – surgical exposure and fracturing of the maxilla in predetermined planes in order to modify its form or position. | GST-free | |
| 366 Osteotomy – mandible – surgical exposure and fracturing of the mandible in predetermined planes in order to modify its form or position. | GST-free | |
| General Surgical | | |
| 371 Removal of tumour, cyst or scar – cutaneous, subcutaneous or in mucous membrane – the surgical removal of a tumour, cyst or scar from cutaneous or subcutaneous tissues or from mucous membrane. Pathological review may be necessary. | GST-free | |
| 373 Removal of tumour, cyst or scar involving muscle, bone or other deep tissue – the surgical removal of a tumour, cyst or scar involving muscle, bone or other deep tissue. Pathological review may be necessary. | GST-free | |
| 375 Surgery to salivary duct – a general item to describe any surgery to salivary ducts. It includes removal of stones and plastic surgery. Details of the procedure should be specified. | GST-free | |
| 376 Surgery to salivary gland – a general item to describe any surgery to the salivary gland which cannot be described by another item. Details of the procedure should be specified. | GST-free | |
| 377 Removal or repair of soft tissue (not elsewhere defined) – a general item to describe surgical procedures for removal or repair of soft tissues not necessarily following trauma, which cannot be described by another item. Details of the procedure should be specified. | GST-free | |
| 378 Surgical removal of foreign body – the surgical removal of a foreign body impacted in tissues. | GST-free | |
| 379 Marsupialisation of cyst – the treatment of a cyst by surgically opening it to convert it from an enclosed sac to a partially open pouch. | GST-free | |
| Other Surgical Procedures | | |
| 381 Surgical exposure of unerupted tooth – surgical exposure of an unerupted tooth to encourage its eruption. | GST-free | |

| Item | GST Status | Notes |
|---|------------|-------|
| 382 Surgical exposure and attachment of device for orthodontic traction – surgical exposure of an unerupted tooth and attachment of a device so that orthodontic traction may be applied. | GST-free | |
| 384 Repositioning of displaced tooth/teeth – per tooth – a procedure following trauma where the position of the displaced tooth/teeth is corrected by manipulation. Stabilising procedures are itemised separately. | GST-free | |
| 385 Surgical repositioning of unerupted tooth – surgical exposure and manipulation of an unerupted tooth to correct its position but not to detach the tooth from its supporting tissues. | GST-free | |
| 386 Splinting of displaced tooth/teeth – per tooth – a procedure following trauma where the position of the displaced tooth/teeth may be stabilised by splinting. For removal of splint, see item 656. | GST-free | |
| 387 Replantation and splinting of a tooth – replantation of a tooth which has been avulsed or intentionally removed. It may be held in the correct position by splinting. For removal of splint, see item 656. | GST-free | |
| 388 Transplantation of tooth or tooth bud – surgical access to and transplantation of an unerupted tooth or tooth bud to a new position prepared in the maxilla or mandible to receive it. | GST-free | |
| 389 Surgery to isolate and preserve neurovascular tissue – additional surgery performed at the time of dento-alveolar surgery where damage to the neurovascular bundle may occur. The object of the additional surgery is to isolate and protect the neurovascular bundle from injury. | GST-free | |
| 391 Frenectomy – removal of a frenum. | GST-free | |
| 392 Drainage of abscess – drainage and/or irrigation of an abscess other than through a root canal or at the time of extraction. The drainage may be through an incision or inserted tube. | GST-free | |
| 393 Surgery involving the maxillary antrum – a general item to describe any surgery of the maxillary antrum, including lavage, antrostomy, recovery of a foreign body or closure of an oro-antral fistula. Details of the procedure should be specified. | GST-free | |
| 394 Surgery for osteomyelitis – a general item to describe any surgery for the treatment of osteomyelitis. Details of the procedure should be specified. | GST-free | |
| 395 Repair of nerve trunk – a surgical procedure to repair a nerve trunk. | GST-free | |
| 399 Control of reactionary or secondary post-operative haemorrhage – this procedure describes the control of reactionary or secondary post-operative haemorrhage. | GST-free | |
| Endodontics | | |
| Pulp and Root Canal Treatments | | |
| 411 Direct pulp capping – a procedure where an exposed pulp is directly covered with a protective dressing or cement. | GST-free | |

| Item | GST Status | Notes |
|---|------------|-------|
| 412 Incomplete endodontic therapy (tooth not suitable for further treatment) – a procedure where in assessing the suitability of a tooth for endodontic treatment a decision is made that the tooth is not suitable for restoration. Temporisation is itemised separately. | GST-free | |
| 414 Pulpotomy – amputation within the pulp chamber of part of the vital pulp of a tooth. The pulp remaining in the canal(s) is then covered with a protective dressing or cement. | GST-free | |
| 415 Complete chemo-mechanical preparation of root canal – one canal – complete chemo-mechanical preparation including removal of pulp or necrotic debris from a canal. | GST-free | |
| 416 Complete chemo-mechanical preparation of root canal – each additional canal – complete chemo-mechanical preparation including removal of pulp or necrotic debris from each additional canal of a tooth with multiple canals. | GST-free | |
| 417 Root canal obturation – one canal – the filling of a root canal, following chemo-mechanical preparation. | GST-free | |
| 418 Root canal obturation – each additional canal – the filling, following chemo-mechanical preparation, of each additional canal in a tooth with multiple canals. | GST-free | |
| 419 Extirpation of pulp or debridement of root canal(s) – emergency or palliative – the partial or thorough removal of pulp and/or debris from the root canal system of a tooth. This is an emergency or palliative procedure distinct from visits for scheduled endodontic treatment. Temporisation, other than the closure of an access cavity should be itemised separately. | GST-free | |
| 421 Resorbable root canal filling – primary tooth – the placement of resorbable root canal filling material in a primary tooth. | GST-free | |
| Periradicular Surgery | | |
| 431 Periapical curettage – per root – surgical exposure of the apical section of the root of a pulpless or endodontically treated tooth to remove associated pathological tissue. | GST-free | |
| 432 Apicectomy – per root – surgical exposure of the apical section of the root of a pulpless or endodontically treated tooth to remove the apical portion of the root including curettage of the region. | GST-free | |
| 433 Exploratory periradicular surgery – surgery to investigate the integrity of the root and surrounding structures. | GST-free | |
| 434 Apical seal – per canal – a surgical method of debriding and filling the apical end of the root canal of a tooth. The procedure may include apicectomy and periapical curettage. | GST-free | |
| 436 Sealing of perforation – a surgical method of sealing a communication between the pulp canal/chamber and the periradicular tissues. | GST-free | |

| Item | GST Status | Notes |
|--|-------------------|--------------|
| 437 Surgical treatment and repair of external root resorption – per tooth – surgical treatment of external root resorption. | GST-free | |
| 438 Hemisection – separation of a multi-rooted tooth into two parts. | GST-free | |
| Other Endodontic Services | | |
| 445 Exploration and/or negotiation of a calcified canal – per canal, per visit – chemical and physical procedures to locate and/or negotiate and abnormally calcified root canal where specific time is devoted to this procedure. | GST-free | |
| 451 Removal of root filling – per canal – removal of the root filling from a previously obturated canal to enable endodontic retreatment. | GST-free | |
| 452 Removal of a cemented root canal post or post crown – removal of a cemented root canal post or post crown. | GST-free | |
| 453 Removal or bypassing fractured endodontic instrument – the removal or bypassing of an instrument lodged in the root canal. | GST-free | |
| 455 Additional visit for irrigation and/or dressing of the root canal system – per tooth – additional debridement irrigation and short-term dressing required where evidence of infection or inflammation persists following prior opening of the root canal and removal of its contents. | GST-free | |
| 457 Obturation of resorption defect or perforation (non-surgical) – conservative treatment of a root perforation or resorption defect to repair the defect from within the root canal. | GST-free | |
| 458 Interim therapeutic root filling – per tooth – a procedure consisting of the insertion of a long-term provisional (temporary) root canal filling with therapeutic properties which facilitates healing/development of the root and periradicular tissues over an extended time. | GST-free | |
| Restorative services | | |
| Direct Restorations | | |
| Metallic Restorations – Direct | | |
| 511 Metallic restoration – one surface – direct – direct metallic restoration involving one surface of a tooth. | GST-free | |
| 512 Metallic restoration – two surfaces – direct – direct metallic restoration involving two surfaces of a tooth. | GST-free | |
| 513 Metallic restoration – three surfaces – direct – direct metallic restoration involving three surfaces of a tooth. | GST-free | |
| 514 Metallic restoration – four surfaces – direct – direct metallic restoration involving four surfaces of a tooth. | GST-free | |
| 515 Metallic restoration – five surfaces – direct – direct metallic restoration involving five surfaces of a tooth. | GST-free | |

| Item | GST Status | Notes |
|---|------------|-------|
| Adhesive Restorations – Anterior Teeth – Direct | | |
| 521 Adhesive restoration – one surface – anterior tooth – direct – direct restoration, using an adhesive technique and a tooth-coloured material, involving one surface of an anterior tooth. | GST-free | |
| 522 Adhesive restoration – two surfaces – anterior tooth – direct – direct restoration, using an adhesive technique and a tooth-coloured material, involving two surfaces of an anterior tooth. | GST-free | |
| 523 Adhesive restoration – three surfaces – anterior tooth – direct – direct restoration, using an adhesive technique and a tooth-coloured material, involving three surfaces of an anterior tooth. | GST-free | |
| 524 Adhesive restoration – four surfaces – anterior tooth – direct – direct restoration, using an adhesive technique and a tooth-coloured material, involving four surfaces of an anterior tooth. | GST-free | |
| 525 Adhesive restoration – five surfaces – anterior tooth – direct – direct restoration, using an adhesive technique and a tooth-coloured material, involving five surfaces of an anterior tooth. | GST-free | |
| Adhesive Restorations – Posterior Teeth – Direct | | |
| 531 Adhesive restoration – one surface – posterior tooth – direct – direct restoration, using an adhesive technique and a tooth-coloured material, involving one surface of a posterior tooth. | GST-free | |
| 532 Adhesive restoration – two surfaces – posterior tooth – direct – direct restoration, using an adhesive technique and a tooth-coloured material, involving two surfaces of a posterior tooth. | GST-free | |
| 533 Adhesive restoration – three surfaces – posterior tooth – direct – direct restoration, using an adhesive technique and a tooth-coloured material, involving three surfaces of a posterior tooth. | GST-free | |
| 534 Adhesive restoration – four surfaces – posterior tooth – direct – direct restoration, using an adhesive technique and a tooth-coloured material, involving four surfaces of a posterior tooth. | GST-free | |
| 535 Adhesive restoration – five surfaces – posterior tooth – direct – direct restoration, using an adhesive technique and a tooth-coloured material, involving five surfaces of a posterior tooth. | GST-free | |
| Indirect Restorations | | |
| Metallic Restorations – Indirect | | |
| 541 Metallic restoration – one surface – indirect – indirect metallic restoration involving one surface of a tooth. | GST-free | |
| 542 Metallic restoration – two surfaces – indirect – indirect metallic restoration involving two surfaces of a tooth. | GST-free | |
| 543 Metallic restoration – three surfaces – indirect – indirect metallic restoration involving three surfaces of a tooth. | GST-free | |
| 544 Metallic restoration – four surfaces – indirect – indirect metallic restoration involving four surfaces of a tooth. | GST-free | |

| Item | GST Status | Notes |
|---|------------|-------|
| 545 Metallic restoration – five surfaces – indirect – indirect metallic restoration involving five surfaces of a tooth. | GST-free | |
| Tooth-coloured Restorations – Indirect | | |
| 551 Tooth-coloured restoration – one surface – indirect – indirect tooth-coloured restoration involving one surface of a tooth. | GST-free | |
| 552 Tooth-coloured restoration – two surfaces – indirect – indirect tooth-coloured restoration involving two surfaces of a tooth. | GST-free | |
| 553 Tooth-coloured restoration – three surfaces – indirect – indirect tooth-coloured restoration involving three surfaces of a tooth. | GST-free | |
| 554 Tooth-coloured restoration – four surfaces – indirect – indirect tooth-coloured restoration involving four surfaces of a tooth. | GST-free | |
| 555 Tooth-coloured restoration – five surfaces – indirect – indirect tooth-coloured restoration involving five surfaces of a tooth. | GST-free | |
| Other Restorative Services | | |
| 572 Provisional (intermediate/temporary) restoration – per tooth – the provisional (intermediate) restoration of a tooth designed to last until the definitive restoration can be constructed or the tooth is removed. This item should only be used where the provisional (intermediate) restoration is not an intrinsic part of treatment. It does not include provisional (temporary) sealing of the access cavity during endodontic treatment or during construction of indirect restorations. | GST-free | |
| 574 Metal band – the cementation of a metal band for diagnostic, protective purposes or for the placement of a provisional (intermediate) restoration. Where a provisional (intermediate) restoration is placed, item 572 may also be used. | GST-free | |
| 575 Pin retention – per pin – use of a pin to aid the retention and support of direct or indirect restorations in a tooth. | GST-free | |
| 576 Metallic crown – preformed – placing a preformed metallic crown as a coronal restoration for a tooth. Where restoration of the crown at the same visit is required prior to placement of the crown, item 627 is applicable. | GST-free | |
| 577 Cusp capping – per cusp – this item is to be used in conjunction with items describing direct or indirect restorations of posterior teeth which are formed in such a manner as to restore the anatomical or functional height of a cusp. | GST-free | |
| 578 Restoration of an incisal corner – per corner – this item is to be used in conjunction with items describing direct or indirect restorations of anterior teeth which are formed in such a way as to restore the anatomical or functional shape of an incisal corner. | GST-free | |
| 579 Bonding of tooth fragment – the direct bonding of a tooth fragment as an alternative to placing a restoration. | GST-free | |

| Item | GST Status | Notes |
|---|---------------------------------------|-------|
| 582 Veneer – direct – direct bonding of a veneer of adhesive tooth-coloured material to the surface of a tooth. | GST-free (see Notes for exception) | # |
| 583 Veneer – indirect – the attachment of a tooth-coloured veneer to the surface of a tooth. The veneer is constructed indirectly. | GST-free (see Notes for exception) | # |
| 595 Removal of indirect restoration – the removal of a currently cemented definitive indirect restoration which may be subsequently reinserted. | GST-free | |
| 596 Recementing of indirect restoration – recementing a previously cemented indirect restoration. | GST-free | |
| 597 Post – direct – insertion of a post into a prepared root canal to provide an anchor for an artificial crown or other restoration. | GST-free | |
| Prosthodontics | | |
| Crowns | | |
| 611 Full crown – acrylic resin – indirect – an artificial crown constructed with an acrylic-based material, restoring a natural tooth. | GST-free | |
| 613 Full crown – non-metallic – indirect – an artificial crown constructed of tooth-coloured material, restoring a natural tooth. | GST-free | |
| 615 Full crown – veneered – indirect – an artificial crown constructed with a metallic base veneered with a tooth-coloured material, restoring a natural tooth. | GST-free | |
| 618 Full crown – metallic – indirect – an artificial crown constructed of cast metal, restoring a natural tooth. | GST-free | |
| 625 Post and core for crown – indirect – a post and core fabricated accurately to the dimension of the prepared root canal(s) and the desired coronal anatomy to provide an anchor foundation for an artificial crown. | GST-free | |
| 627 Preliminary restoration for crown – direct – a direct restoration of the remains of a tooth to provide a base for an intended indirect crown, placed at the same visit as the crown preparation. Pins and/or posts used should be itemised separately. | GST-free | |
| 629 Post and root cap – indirect – a post and capping fitted to the root of a tooth. The post provides an anchor in the root canal of the tooth and the capping may provide support for an overdenture. It may incorporate a precision or magnetic attachment which should be separately itemised. | GST-free | |

| Item | GST Status | Notes |
|---|------------|-------|
| Provisional Crowns and Bridges | | |
| 631 Provisional crown – per tooth – provisional restoration of a tooth with a crown which is designed to last until the definitive crown can be constructed or the tooth is removed. This item should only be used where a provisional crown is not an intrinsic part of another service. It should not be used for a provisional restoration between appointments during crown construction. | GST-free | |
| 632 Provisional bridge pontic – per pontic – placement of a fixed provisional bridge pontic supported by teeth or implants designed to last until the definitive bridge can be constructed and inserted. The provisional restorations of the abutments are itemised separately as 631. The provisional implant abutments are itemised separately as 633. This item should only be used where a provisional bridge is not an intrinsic part of the treatment being provided. It should not be used for a provisional bridge between appointments during bridge construction. | GST-free | |
| 633 Provisional implant abutment – per abutment – placement of a specific provisional abutment to an implant designed to last until the definitive abutment(s) are fitted. These are generally fitted to accommodate a provisional prosthesis. | GST-free | |
| 634 Provisional implant restoration – per implant abutment – the provisional (temporary) restoration of an implant and is used for a variety of reasons but mainly to allow for the adequate integration of the implant fixture to the bone before the final definitive restoration is placed. It can also be used on a failing implant to extend the life of the implant and allow the patient to not have a 'gap' for any longer than necessary. It is not a repair. It may also be used where immediate loading of an implant is required for aesthetics and/or function. | GST-free | |
| Bridges | | |
| 642 Bridge pontic – direct – per pontic – the direct attachment of a replacement tooth to the adjoining abutment tooth/teeth. The pontic and attachment may utilise reinforcing materials. The number of pontics should be indicated and the retainer should be appropriately itemised. | GST-free | |
| 643 Bridge pontic – indirect – per pontic – the indirect provision of an artificial replacement tooth joined to a retainer(s) on an abutment tooth or osseointegrated implant. The number of pontics should be indicated and the retainer should be appropriately itemised. | GST-free | |
| 644 Semi-fixed attachment – the preparation within a restoration of a mechanical lock or keyway matched by a complementary portion on a bridge or prosthetic appliance. The other components of the bridge or prosthetic appliance should be appropriately itemised. | GST-free | |
| 645 Precision or magnetic attachment – incorporated as part of a restoration, a magnetic or precision retention device matched by a complementary attachment on a bridge or other prosthetic appliance. The other components of the bridge or prosthetic appliance should be appropriately itemised. For the prosthesis component, see item 735. | GST-free | |

| Item | GST Status | Notes |
|--|---|-------|
| 649 Retainer for bonded fixture – indirect – per tooth – a retainer and framework to be bonded to the abutment tooth/teeth for support of the bridge pontic(s) or a precision attachment. The number of abutment teeth involved should be indicated. | GST-free | |
| Crowns and Bridge Repairs and Other Services | | |
| 651 Recementing crown or veneer – recementing a previously cemented crown/veneer. | GST-free | |
| 652 Recementing bridge or splint – per abutment – recementing a previously cemented bridge or splint. | GST-free | |
| 653 Rebonding of bridge or splint where retreatment of bridge surface is required – the rebonding of an enamel bonded bridge or splint which requires retreatment of the fitting service. | GST-free | |
| 655 Removal of crown – the removal of a currently cemented definitive crown which may subsequently be reinserted. | GST-free | |
| 656 Removal of bridge or splint – the removal of all or part of a currently cemented definitive bridge or splint which may subsequently be reinserted. | GST-free | |
| 658 Repair of crown, bridge or splint – indirect – the extraoral repair of a crown, bridge or splint. | GST-free unless section 38-7 does not apply | @ |
| 659 Repair of crown, bridge or splint – direct – the intraoral repair of a cemented crown, bridge or splint. | GST-free | |
| Procedures for Implant Prostheses | | |
| 661 Fitting of implant abutment – per abutment – fitting of the final implant abutment or the replacement of an existing abutment. | GST-free | |
| 663 Removal of implant and/or retention device – the surgical removal of an implant and/or retention device. | GST-free | |
| 664 Fitting of bar for denture – per abutment – a rigid bar affixed to natural tooth or osseointegrated implant abutment to provide support and retention for a dental prosthesis. The bar may incorporate retention devices and these should be itemised as 645. The retention components within the prosthesis are itemised as 735. | GST-free | |
| 665 Prosthesis with resin base attached to implants – Removable – per arch – a removable prosthesis carrying artificial teeth on a resin base supported by implants to which it is attached. This prosthesis is designed for self-removal. Abutments attached to implants itemised as 661, retention components within the prosthesis itemised as 735. | GST-free | |
| 666 Prosthesis with metal frame attached to implants – Fixed – per arch – a fixed prosthesis carrying artificial teeth on a cast or milled metal frame, supported by the implants to which it is attached and not designed for self-removal. This is inclusive of the sealing of the access to the abutment screws. Abutments attached to implants itemised as 661. | GST-free | |

| Item | GST Status | Notes |
|--|------------|-------|
| 667 Prosthesis with metal frame attached to implants – Removable – per arch – a removable prosthesis carrying artificial teeth on a cast, wrought or milled metal frame, supported by the implants to which it is attached. This prosthesis is designed for self-removal. Abutments attached to implants itemised as 661, retention components within the prosthesis itemised as 735. | GST-free | |
| 668 Fixture or abutment screw removal and replacement – removal and replacement of fixture or abutment screw. | GST-free | |
| 669 Removal and reattachment of prosthesis fixed to implant(s) – per implant – removal for maintenance of a prosthesis that is fixed to an osseointegrated implant(s) and not designed for self-removal. Access to attaching screws, disassembly and subsequent replacement are required. Repairs effected should be appropriately itemised. | GST-free | |
| 671 Full crown attached to osseointegrated implant – non-metallic – indirect – an artificial crown constructed of tooth-coloured material attached to an osseointegrated implant. | GST-free | |
| 672 Full crown attached to osseointegrated implant – veneered – indirect – an artificial crown constructed with a metallic base veneered with a tooth-coloured material attached to an osseointegrated implant. | GST-free | |
| 673 Full crown attached to osseointegrated implant – metallic – indirect – an artificial crown constructed of cast metal attached to an osseointegrated implant. | GST-free | |
| 678 Diagnostic template – a diagnostic template incorporating radio-opaque markers as reference marks for preferred implant and restoration placement where the template is not used as a surgical guide. | GST-free | |
| 679 Surgical implant guide – provision of an appliance which indicates the ideal location and angulation for insertion of implants. | GST-free | |
| 684 Insertion of first stage of two-stage endosseous implant – per implant – surgical insertion of an implant, made of biocompatible material, in the bone of the maxilla or mandible. The mucosa is closed over the implant for a period of some months until it is accepted by surrounding bone (osseointegration). The number of implants should be indicated. | GST-free | |
| 688 Insertion of one-stage endosseous implant – per implant – surgical insertion of an implant, made of biocompatible material, in the bone of the maxilla or mandible. | GST-free | |
| 689 Provisional implant – special purpose implant designed with the intention of it being removed at a later stage. | GST-free | |
| 690 Provisional retention device – special purpose provisional retention device intended for later removal attached to the jaws by screws or to implants. | GST-free | |
| 691 Second stage surgery of two-stage endosseous implant – per implant – surgical access to the previously osseointegrated implant to attach a transmucosal component, usually a healing abutment. The number of implants should be indicated. Other items listed in the prosthodontics section may be directly applied in the description of implant prostheses, if appropriate. | GST-free | |

| Item | GST Status | Notes |
|--|------------|-------|
| Dentures and Denture Components | | |
| 711 Complete maxillary denture – provision of a removable dental prosthesis replacing the natural teeth and adjacent tissues in the maxilla. | GST-free | |
| 712 Complete mandibular denture – provision of a removable dental prosthesis replacing the natural teeth and adjacent tissues in the mandible. | GST-free | |
| 716 Metal palate or plate – a reinforcing cast metal section added to a resin denture base. The other denture components should be appropriately itemised. | GST-free | |
| 719 Complete maxillary and mandibular dentures – provision of removable dental prostheses for the natural teeth and adjacent tissues in both the maxilla and mandible. | GST-free | |
| 721 Partial maxillary denture – resin base – provision of a resin base for a removable dental prosthesis for the maxilla where some natural teeth remain. Other components of the denture such as teeth, rests, retainers and immediate tooth replacements should be appropriately itemised. | GST-free | |
| 722 Partial mandibular denture – resin base – provision of a resin base for a removable dental prosthesis for the mandible where some natural teeth remain. Other components of the denture such as teeth, rests, retainers and immediate tooth replacements should be appropriately itemised. | GST-free | |
| 727 Partial maxillary denture – cast metal framework – provision of the framework for a removable dental prosthesis made with a cast metal on which to replace teeth from the maxilla where some natural teeth remain. Other components of the denture such as teeth, rests, retainers and immediate tooth replacements should be appropriately itemised. | GST-free | |
| 728 Partial mandibular denture – cast metal framework – provision of the framework for a removable dental prosthesis made with a cast metal on which to replace teeth from the mandible where some natural teeth remain. Other components of the denture such as teeth, rests, retainers and immediate tooth replacements should be appropriately itemised. | GST-free | |
| 730 A code number for Department of Veterans' Affairs use only | GST-free | |
| 731 Retainer – per tooth – a retainer or attachment fitted to a tooth to aid retention of a partial denture. The number of retainers should be indicated. | GST-free | |
| 732 Occlusal rest – per rest – a unit of a partial denture that rests upon a tooth surface to provide support for the denture. The number of rests used should be indicated. | GST-free | |
| 733 Tooth/teeth (partial denture) – an item to describe each tooth added to the base of new partial denture. The number of teeth should be indicated. | GST-free | |
| 734 Overlays – per tooth – an extension of a denture covering the occlusal surface of remaining teeth or deliberately retained roots. The number of overlays should be indicated. | GST-free | |

| Item | GST Status | Notes |
|--|---|-------|
| 735 Precision or magnetic denture attachment – a preformed device within a prosthesis which connects to a precision or magnetic component on a tooth or implant. For the tooth component, see item 645. For the implant component, see item 661. | GST-free | |
| 736 Immediate tooth replacement – per tooth – provision within a denture to allow immediate replacement of an extracted tooth. The number of teeth so replaced should be indicated. | GST-free | |
| 737 Resilient lining – provision of a resilient tissue-bearing surface for a removable prosthesis. This item may be used with the provision of new, or maintenance of pre-existing prostheses. Complementary services should be appropriately itemised. | GST-free | |
| 738 Wrought bar – a wrought bar joining sections of a partial prosthesis. | GST-free | |
| 739 Metal backing – per backing – an extension of the casting of a cast metal partial denture to provide a backing for the denture tooth. The number of backings should be indicated. | GST-free | |
| Denture Maintenance | | |
| 741 Adjustment of a denture – adjustment of a denture to improve comfort, function or aesthetics. This item does not apply to routine adjustments following the insertion of a new denture or the maintenance or repair of an existing denture. | GST-free | |
| 743 Relining – complete denture – processed – replacement of the tissue fitting surface of a complete denture to improve its accuracy and fit. The procedure requires multiple appointments. | GST-free | |
| 744 Relining – partial denture – processed – replacement of the tissue fitting surface of a partial denture to improve its accuracy and fit. The procedure requires multiple appointments. | GST-free | |
| 745 Remodelling – complete denture – replacement of the resin base of a complete denture, with or without rearrangement of the teeth, to improve its accuracy and fit. The procedure requires multiple appointments. | GST-free | |
| 746 Remodelling – partial denture – replacement of the resin base of a partial denture, with or without rearrangement of the teeth, to improve its accuracy and fit. The procedure requires multiple appointments. | GST-free | |
| 751 Relining – complete denture – direct – addition to the tissue fitting surface of a complete denture to improve its accuracy and fit, using a self or light cured material. | GST-free | |
| 752 Relining – partial denture – direct – addition to the tissue fitting surface of a partial denture to improve its accuracy and fit, using a self or light cured material. | GST-free | |
| 753 Cleaning and polishing of pre-existing denture – the cleaning and polishing of a pre-existing denture not associated with any other item of maintenance or repair of the denture. | GST-free unless section 38-7 does not apply | @ |
| 754 Denture base modification – structural addition to a denture base to enhance aesthetics or function. | GST-free | |

| Item | GST Status | Notes |
|--|---|-------|
| Denture Repairs | | |
| 761 Re-attaching pre-existing clasp to denture – repair, insertion and adjustment of a denture involving re-attachment of a pre-existing clasp. | GST-free unless section 38-7 does not apply | @ |
| 762 Replacing/adding clasp to denture – per clasp – repair, insertion and adjustment of a denture involving replacement or addition of a new clasp or clasps. | GST-free | |
| 763 Repairing broken base of a complete denture – repair, insertion and adjustment of a broken resin complete denture base. | GST-free unless section 38-7 does not apply | @ |
| 764 Repairing broken base of a partial denture – repair, insertion and adjustment of a broken resin partial denture base. | GST-free unless section 38-7 does not apply | @ |
| 765 Replacing/adding new tooth on denture – per tooth – repair, insertion and adjustment of a denture involving replacement with or addition of a new tooth or teeth to a previously existing denture. | GST-free | @ |
| 766 Reattaching existing tooth on denture – per tooth – repair, insertion and adjustment of a denture involving reattachment of a pre-existing denture tooth or teeth. | GST-free (see Notes for exception) | \$ |
| 768 Adding tooth to partial denture to replace an extracted or decoronated tooth – per tooth – modification, insertion and adjustment of a partial denture involving an addition to accommodate the loss of a natural tooth or its coronal section. If the tooth is an immediate replacement, item 736 is applicable. | GST-free | |
| 769 Repair or addition to metal casting – repair of or addition to the case metal frame of a denture. This is a complex procedure requiring the dismantling of the denture. Other complementary services should be appropriately itemised. | GST-free (see Notes for exception) | \$ |
| Other Prosthodontic Services | | |
| 771 Tissue conditioning preparatory to impressions – per application – the provisional (temporary) lining of the tissue fitting surface of a denture with a conditioning material, to improve the health of the denture-supporting mucosa. | GST-free | |
| 772 Splint – resin – indirect – a resin appliance attached to the teeth for stabilising mobile or displaced teeth. A resin splint may also be used to stabilise a fractured jaw. This item included the subsequent removal of the splint. | GST-free | |
| 773 Splint – metal – indirect – a cast metal appliance bonded to the teeth to stabilise mobile or displaced teeth. Metal splints may also be used to stabilise a fractured jaw. This item includes the subsequent removal of the splint. | GST-free | |
| 774 Obturator – a prosthesis attached to a denture or osseointegrated implants(s) which is used to close an opening in the palate or to replace other lost tissues. | GST-free | |

| Item | GST Status | Notes |
|--|---------------------------------------|-------|
| 775 Characterisation of denture base – stippling, staining, festooning or shaping rugae on the appropriate surface(s) of a denture. | GST-free | |
| 776 Impression – denture repair/modification – an item to describe taking an impression where required for the repair or modification of a dental appliance. | GST-free (see Notes for exception) | \$ |
| 777 Identification – marking a dental appliance with a patient's name or other form of enduring patient identification. | GST-free (see Notes for exception) | \$ |
| 778 Inlay for denture tooth – provision of an inlay in a denture tooth. | GST-free (see Notes for exception) | \$ |
| 779 Surgical guide for an immediate denture – provision of an appliance which indicates the final ridge contours following extraction of teeth prior to immediate denture insertion. | GST-free | |
| Removable Appliances | | |
| 811 Passive removable appliance – per arch – a removable, one arch appliance attached to the dentition by metal clasps or similar device designed to maintain the position of the teeth in the dentition. The appliance does not provide pressure directed at tooth movement. Sometimes used following orthodontic active treatment to maintain a correction. | GST-free | |
| 821 Active removable appliance – per arch – a removable, one arch appliance attached to the dentition by clasps or similar device which contains some elements capable of exerting pressure on either individual teeth or parts of the arch to achieve tooth or dental arch movement. | GST-free | |
| 823 Functional orthopaedic appliance – an appliance whose primary action involves orthopaedic change of jaw shape or relationship utilising and modifying the effect of the environmental tissues. Many are bi-maxillary appliances involving upper and lower arches. Bi-maxillary appliances are regarded as single appliances. | GST-free | |
| 825 Sequential Plastic Aligners – per arch – a series of custom-made plastic aligners used to gradually move teeth. This item is inclusive of any removable and/or fixed retention. | GST-free | |
| Fixed Appliances | | |
| 829 Partial banding – per arch – application of bands and/or brackets to six teeth or fewer in the maxillary or mandibular arch, which can be attached to a resilient arch wire. The appliance is designed to correct either tooth position or arch form. | GST-free | |
| 831 Full arch banding – per arch – application of bands and brackets for attachment of resilient arch wires to most of the teeth of the maxillary or mandibular arch to correct the position of teeth or to correct the arch form. This procedure includes the removal of the appliance and the provision and supervision of the initially provided fixed or removable retention appliance. | GST-free | |

| Item | GST Status | Notes |
|---|------------|----------|
| 841 Fixed palatal or lingual arch appliance – insertion of an appliance, fixed to the palatal or lingual aspect of the dentition by bands, frequently applied in the molar region. It is aimed at either changing or maintaining the arch form and can also be designed to uncross or straighten individual teeth. | GST-free | |
| 842 Partial banding for inter-maxillary elastics (cross elastics) – application of bands and brackets to two or more teeth in maxillary and mandibular arches. Resilient arch wires may be attached to the brackets and also inter-maxillary elastics between the two arches. The resulting appliances are designed to correct the position of teeth or arch form. | GST-free | |
| 843 Maxillary expansion appliance – insertion of an appliance fixed to the maxillary dentition by partial banding which exerts a force to expand or widen the maxillary arch and/or teeth. | GST-free | |
| 845 Passive fixed appliance – a passive appliance fixed to one or more teeth, designed to prevent movement of the teeth relative to each other or to the segment of the arch. The appliance can be used to maintain a space from the loss of a tooth. | GST-free | |
| 846 Minor tooth guidance – fixed – a procedure using an appliance attached directly to teeth which provides movement or guidance to correct the position of a tooth. | GST-free | |
| Extraoral Appliances | | |
| 851 Extraoral appliance – this item describes a number of appliances worn extraorally. Some appliances are worn to correct mandibular protrusion and are not attached directly to the dentition. Other appliances in this category are attached to the dentition by either full or partial banding. Most of these appliances have a harness which is passed behind the head to provide a reaction for the forces required. They are usually worn for a limited time each day. | GST-free | |
| Attachments | | |
| 862 Bonding of attachment for application of orthodontic force – attachment of a hook, peg or lug to facilitate orthodontic force application on a malpositioned erupted tooth. Force application may utilise either fixed or removable appliances. This item should not be used to describe bracket attachment required by partial or full arch banding (item 829 or 831). Nor does it apply in conjunction with surgical exposure. The appropriate item in this case is item 382. | GST-free | |
| Other Orthodontic Services | | |
| 871 Orthodontic adjustment – adjustment of an orthodontic appliance, either fixed or removable. This is often associated with ongoing treatment anticipated at the time of insertion of the appliance. This item should not be used with item 881. | GST-free | |
| 875 Repair of removable appliance – resin base – repair of resin base of a removable appliance. Where an impression is required it should be appropriately itemised. | Taxable | <i>T</i> |

| Item | GST Status | Notes |
|--|------------------------------------|-------|
| 876 Repair of removable appliance – clasp, spring or tooth – repair or replacement of a clasp, spring or tooth on a removable appliance. Where an impression is required, it should be appropriately itemised. | Taxable (see Notes for exception) | \$ |
| 877 Addition to removable appliance – clasp, spring or tooth – addition of a clasp, spring or tooth to a removable appliance. Where an impression is required, it should be appropriately itemised. | GST-free | |
| 878 Relining – removable appliance – processed – replacement of the tissue fitting surface of a removable appliance to improve its accuracy and fit. | GST-free | |
| 881 Complete course of orthodontic treatment – this is an alternative system of coding encompassing all visits subsequent to orthodontic diagnosis and treatment planning. The item refers to a complex course of treatment of active fixed appliance therapy in both arches and retention as required. If removable and/or fixed retention, functional appliances, headgear or any other complementary auxiliary appliances are utilised, they are an intrinsic part of this item number. If arrangements are made with a third party for sequential billing, the relevant treatment form may be used. | GST-free | |
| General Services | | |
| Emergencies | | |
| 911 Palliative care – an item to describe interim care to relieve pain, infection, bleeding or other problems not associated with other treatment. | GST-free | |
| 915 After hours callout – an additional item to describe provision of treatment required after hours. Treatment provided should be itemised. | GST-free | |
| 916 Travel to provide services – an additional item to describe travel from the usual place of practice to provide treatment. Treatment provided should be itemised. | GST-free | |
| Drug Therapy | | |
| 926 Individually made tray – medicament(s) – a tray made for the application of medicaments to the teeth or supporting tissues. | GST-free (see Notes for exception) | # |
| 927 Provision of medication/medicament – an additional item to describe the actual supply, prescription or administration of appropriate medications and medicaments required for dental treatments. | GST-free (see Notes for exception) | # |
| 928 Intravenous cannulation and establishment of infusion – the procedure of performing venepuncture, insertion of a cannula within the lumen of a vein and the establishment of infusion. | GST-free | |
| Anaesthesia, Sedation and Relaxation Therapy | | |
| 941 Local anaesthesia – a procedure where local anaesthetic is used as a specific treatment for diagnosis or relief of pain and is not associated with other treatments. | GST-free | |

| Item | GST Status | Notes |
|---|---------------------------------------|-------|
| 942 Sedation – intravenous – per 30 minutes or part thereof – sedative drug(s) administered intravenously, usually in increments. The incremental administration may continue while dental treatment is being provided. | GST-free | |
| 943 Sedation – inhalation – per 30 minutes or part thereof – a sedative gas mixed with oxygen is inhaled by the patient while dental treatment is being provided. | GST-free | |
| 944 Relaxation therapy – therapy which does not involve the use of drugs but which induces a lowered state of mental or autonomic arousal. | GST-free | |
| 949 Treatment under general anaesthesia/sedation – an additional item to describe the treatment of a patient under a general anaesthetic/sedation administered by another registered practitioner. The treatment provided should be itemised. | GST-free | |
| Occlusal Therapy | | |
| 961 Minor occlusal adjustment – per visit – the detection and correction of minor irregularities and traumatic tooth contacts. | GST-free | |
| <p>963 Clinical occlusal analysis including muscle and joint palpation – this item consists of the recording of three separate assessments:</p> <ul style="list-style-type: none"> (a) occlusal assessment – an assessment of tooth contacts in various jaw positions, parafunctional activity, vertical dimensions, tongue posture and speech, (b) muscle assessment – assessment by intraoral and extraoral palpation of jaw muscles, cervical muscle palpation, measurement of jaw and cervical mobility, and (c) joint assessment – includes palpation and auscultation of the temporomandibular joints, together with assessment of joint play. <p>This item may be used in conjunction with other services.</p> | GST-free (see Notes for exception) | # |
| 964 Registration and mounting of models for occlusal analysis – this item describes the clinical procedures for accurate mounting of models of the maxillary and mandibular teeth on an adjustable articulator. | GST-free (see Notes for exception) | # |
| <p>965 Occlusal splint – an appliance made to fit over the functional surfaces of either the upper or lower teeth to relieve abnormal pressures on the temporomandibular joint, its supporting structures and associated muscles.</p> <p>This item also describes an appliance made to locate the dentition and the jaws in predetermined positions when orthognathic jaw surgery is performed.</p> | GST-free | |
| 966 Adjustment of pre-existing occlusal splint – per visit – alterations to the occlusal or biting surface of a pre-existing occlusal splint. | GST-free | |
| 967 Pantographic tracing – the clinical procedure of attaching and using a specifically designed recording apparatus to graphically record movements of the jaw. | GST-free | |

| Item | GST Status | Notes |
|---|---------------------------------------|-------|
| 968 Occlusal adjustment following occlusal analysis – per visit – the adjustment of the occlusion involving either natural or artificial teeth following occlusal analysis. The use of this item implies that procedures described as items 963 and/or 964 have been performed as a preparation for the occlusal adjustment. | GST-free | |
| 971 Adjunctive physical therapy for temporomandibular joint and associated structures – application of physical therapy such as heat, other radiation or ultrasonic therapy, usually in the region of the temporomandibular joint, as part of overall therapy of the temporomandibular joint and associated structures. | GST-free | |
| 972 Repair/addition – occlusal splint – the repair/addition, reinsertion and adjustment of an occlusal splint. An impression(s), if required, should be itemised. | GST-free (see Notes for exception) | \$ |
| Miscellaneous | | |
| 981 Splinting and stabilisation – direct – per tooth – the joining of adjacent teeth to provide mutual support (where not covered by item 386). This item includes the subsequent removal of the splinting material. | GST-free | |
| 982 Enamel stripping – per visit – the removal of enamel from the interdental surfaces of a tooth/teeth to reduce width. | GST-free | |
| 983 Single arch oral appliance for diagnosed snoring and obstructive snoring and sleep apnoea – on request from a specialist physician, the provision and appropriate dental supervision of a removable single arch oral appliance to assist in the treatment of assessed snoring and obstructive sleep apnoea disorders. | GST-free | |
| 984 Bi-maxillary oral appliance for diagnosed snoring and obstructive snoring and sleep apnoea – on request from a specialist physician, the provision and appropriate dental supervision of a removable bi-maxillary oral appliance to assist in the treatment of assessed snoring and obstructive sleep apnoea disorders. | GST-free | |
| 986 Post-operative care not otherwise included – in normal circumstances, dentists provide post-operative care following dental treatment. However, where a patient requires unforeseen post-operative care or is seen by a dentist who did not provide the initial treatment, this item should be used. | GST-free | |
| 990 Treatment not otherwise included (specify) – an item number used to identify dental treatment not elsewhere described. Adequate written description of the service is required. | GST-free (see Notes for exception) | # |
| 999 GST – this item number is for use where practice accounting systems cannot accommodate GST applicable to non-clinical components. | GST | |

Discussion of notes in relation to the GST Status**Notes:**

- T** Refers to services that are considered to be taxable as they are not for the 'appropriate treatment' of the patient.
- #** Indicates services that may not be GST-free as they may not be 'necessary for the appropriate treatment' of the patient, for example, services for medico-legal or cosmetic purposes (see paragraphs 44 and 45 of this Class Ruling).
- \$** These are item numbers where the description of the item covers both taxable and GST-free supplies. Refer to the discussion on 'Supply of spare parts with labour services' at paragraphs 87 to 97 of Class Ruling.
- @** The Medicare Benefits Schedule provides that a medicare benefit is payable for some dental services provided in the community to people with chronic medical conditions and complex care needs. The Medicare Benefits Schedule of Dental Services provides details of services that are covered by the Medicare items; which dental practitioners are eligible to use the dental items and which patients are eligible for these dental services. Where a medicare benefit is payable, the service is GST-free under section 38-7.

References

Previous draft:

Not previously issued as a draft

Related Rulings/Determinations:

TR 2006/10; GSTR 2001/8;
GSTR 2006/9

Subject references:

- GST
- section 38-7 – medical services
- section 38-10 – other health services
- section 38-45 – medical aids & appliances

- ANTS(GST)A99 38-10(1)
- ANTS(GST)A99 38-10(1)(a)
- ANTS(GST)A99 38-10(1)(b)
- ANTS(GST)A99 38-10(1)(c)
- ANTS(GST)A99 38-10(3)
- ANTS(GST)A99 38-45
- ANTS(GST)A99 38-45(1)
- ANTS(GST)A99 38-45(2)
- ANTS(GST)A99 38-45(3)
- ANTS(GST)A99 38-60
- ANTS(GST)A99 195-1
- ANTS(GST)A99 Schedule 3
- TAA 1953
- Copyright Act 1968
- Health Insurance Act 1973 Part II

Legislative references:

- ANTS(GST)A99 9-5
- ANTS(GST)A99 9-80
- ANTS(GST)A99 38-7
- ANTS(GST)A99 38-7(1)
- ANTS(GST)A99 38-7(2)
- ANTS(GST)A99 38-7(3)
- ANTS(GST)A99 38-10

Case references:

- Commissioner of Taxation v. Secretary to the Department of Transport (Victoria) (2010) 188 FCR 167; [2010] FCAFC 84; 2010 ATC 20-196; (2010) 76 ATR 306.

ATO references

NO: 1-4CJADZI

ISSN: 1445-2014

ATOlaw topic: Goods and Services Tax ~~ Health ~~ other health services (including ambulance services)
Goods and Services Tax ~~ Health ~~ medical services