CR 2013/14A3 - Addendum - Goods and services tax: goods and services supplied by dentists

Addendum

Class Ruling

Goods and services tax: goods and services supplied by dentists

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Class Ruling CR 2013/14 primarily to update the list of goods and services in Attachment A and address other minor issues.

CR 2013/14 is amended as follows:

1. Title

Omit 'dentists'; substitute 'dental practitioners'.

2. Table of Contents

Omit the Table of Contents; substitute:

Table of Contents	**Paragraph**
What this Ruling is about	1
Date of effect	**9**
Scheme	**10**
Ruling	**15**
Appendix 1 – Explanation	**26**
Attachment A	**99**

3. Paragraph 1

Omit 'provision(s) identified below'; substitute 'provisions identified in paragraph 2 of this Ruling,'.

4. Paragraph 2

(a) In the heading, omit '**provision(s)**'; substitute '**provisions**'.

(b) After the fourth dot point, insert a new dot point 'section 38-50 of the GST Act'.

5. Paragraph 3

Omit the wording of the paragraph; substitute:

> The class of entities to which this Ruling applies consists of dental practitioners who are members of the Australian Dental Association Ltd (ADA).

6. Paragraphs 4, 27, 41, 47, 53, 54, 57, 58, 60, 62, 64, 68, 81 and 92

Omit all instances of 'dentist'; substitute 'dental practitioner'.

7. Paragraph 9

Omit the wording of the paragraph; substitute:

> This Ruling applies on or after 20 February 2013.

8. Paragraph 11

Omit 'dentists and dental students'; substitute 'dental practitioners and dental practitioners in training'.

9. Paragraphs 12, 13, 14 and 26

Omit 'dentists'; substitute 'dental practitioners'.

10. Paragraph 15

Omit the wording of the paragraph; substitute:

> This Ruling addresses the goods and services tax (GST) treatment of the supply of goods and services by dental practitioners. Attachment A to this Ruling, encompassing Tables 2 to 48, forms part of this Ruling.

11. Paragraphs 16 and 18

(a) In the heading, omit '**dentists**'; substitute '**dental practitioners**'.

(b) Omit 'dentist'; substitute 'dental practitioner'.

(c) Omit 'of this Class Ruling'; substitute 'of this Ruling'.

12. Paragraphs 17, 19, 20, 22, 80 and 84

Omit 'of this Class Ruling'; substitute 'of this Ruling'.

13. Paragraph 23

Omit 'paragraphs 87 to 97 of this Class Ruling'; substitute 'paragraphs 86 to 97 of this Ruling'.

14. Paragraph 24

(a) In footnote 1, omit 'this Class Ruling'; substitute 'this Ruling'.

15. Paragraph 25

(a) After the paragraph; insert new paragraph 25A, including heading:

Supplies of drugs or medicinal preparations

25A. The supply of drugs and medicinal preparations are GST-free where the relevant requirements in section 38-50 are satisfied. This includes drugs that are restricted under state or territory law but can be supplied by a dental practitioner.[1A] For the supply of drugs or medicinal preparations to be GST-free they must be for human use or consumption and supplied to an individual for private or domestic use or consumption (see paragraph 97A of this Ruling).

(b) In new paragraph 25A, after 'supplied by a dental practitioner.', insert new footnote 1A:

[1A] Subsection 38-50(3) provides that subsection 38-50(2) does not cover the supply of a drug or medicinal preparation of a kind specified in the regulations.

16. Paragraph 28

(a) Omit 'Australia'; substitute 'the indirect tax zone[1B]'.

(b) After 'the indirect tax zone', insert new footnote 1B:

[1B] References to the *indirect tax zone* include references to *Australia* in the GST Act as in force before 1 July 2015.

17. Paragraph 30

Omit the wording of the paragraph; substitute:

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 provisions of the GST Act dealing with GST-free supplies are considered in paragraphs 31 to 97A of this Ruling.

18. Paragraph 31

Omit the wording of the quote; substitute:

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

19. Paragraph 32

Omit the wording of the quote; substitute:

(a) a service for which a medicare benefit is payable under Part II of the *Health Insurance Act 1973*; or

(aa) a service for which medicare benefit would be payable under that Part if section 19AD of that Act were disregarded; or …

20. Paragraph 33

In footnote 2, omit 'in the Schedule'.

21. Paragraph 35

(a) Omit '*recognised'; substitute 'recognised'.

(b) Omit '*recipient of the supply'; substitute 'recipient of the supply'.

22. Paragraph 38

Omit the wording of the quote; substitute:

> … 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 1997.*

23. Paragraph 39

Omit the wording of the paragraph; substitute:

> In all states and territories, dental practitioners 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).

24. Paragraph 40

Omit 'To satisfy this requirement'; substitute 'To satisfy the requirement in paragraph 38-10(1)(c)'.

25. Paragraph 42

Omit 'medical'; substitute 'dental'.

26. Paragraph 43

After 'that the service is'; insert 'a'.

27. Paragraph 51

(a) Omit 'dentists'; substitute 'dental practitioners'.

(b) Omit all instances of 'dentist'; substitute 'dental practitioner'.

(c) Omit the wording of footnote 3; substitute:

> See, for example, the case of *Commissioner of Taxation v Secretary to the Department of Transport (Victoria)* [2010] FCAFC 84.

28. Paragraph 52

(a) Omit all instances of 'dentist'; substitute 'dental practitioner'.

(b) Omit the wording of footnote 4; substitute:

See paragraph 221B of Goods and Services Tax Ruling GSTR 2006/9 *Goods and services tax: supplies* but note the difference in terminology. Here, 'third party' is used instead of 'payer', 'dental practitioner' is used instead of 'supplier' and 'patient' is used instead of 'third party'.

29. Paragraphs 56 and 59

(a) In the heading, omit '***dentist***'; substitute '***dental practitioner***'.

(b) Omit '*dentist*'; substitute '*dental practitioner*'.

30. Paragraph 67

Omit the wording of the paragraph; substitute:

Goods and Services Tax Ruling GSTR 2006/9 *Goods and services tax: supplies*, at paragraphs 114 to 246, provides detailed guidance in analysing third-party arrangements for determining who the recipient of a supply is.

31. Paragraph 78

Omit 'item 28'; substitute 'item 29'.

32. Paragraph 82

Omit 'is also GST-free if is specifically'; substitute 'is also GST-free if it is specifically'.

33. Paragraph 85

Omit '*chrome/cobalt*'; substitute '*chrome-cobalt*'.

34. Paragraph 86

Omit 'paragraphs 31 to 34 above'; substitute 'paragraphs 31 to 34 of this Ruling'.

35. Paragraph 87

(a) In the heading omit '**services**'; insert '**service**'.

(b) Omit the wording of the paragraph, including the table; substitute:

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. Table 1 of this Ruling provides a summary of how the supply may be characterised.

Table 1: 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

36. Paragraph 88

In footnote 6, after 'Goods and Services Tax Ruling GSTR 2001/8', insert '*Goods and services tax: Apportioning the consideration for a supply that includes taxable and non-taxable parts*'.

37. Paragraph 89

Omit the wording of the paragraph; substitute:

> *A tooth is fitted to a denture by a dental technician to replace a broken or missing tooth under a 'supply and fit' contract. The supply of the tooth itself is GST-free under subsection 38-45(1) or 38-45(2). The fitting of the tooth to the denture 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 Table 1 of this Ruling.*

38. Paragraph 90

Omit the wording of the paragraph; substitute:

> *A denture in poor condition is restored by a dental technician, involving a significant amount of labour. There is no Medicare benefit payable for this supply. The restoration service is not GST-free under section 38-45 as this section does not provide for labour services in relation to dentures and artificial teeth to be GST-free. 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 Table 1 of this Ruling.*

39. Paragraph 91

(a) Omit the wording of the heading; substitute:

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

(b) Omit the wording of the paragraph; substitute:

A dental technician adds a tooth to a denture under a 'supply and fit' contract to replace a broken or missing tooth. During the fitting process, a small crack in the denture base is discovered and repaired for an additional charge. No Medicare benefit is payable for any part of the supply. The replacement tooth is GST-free under subsection 38-45(1). However, the crack repair is a taxable supply because section 38-45 does not make labour services for denture repairs GST-free and as there is no Medicare benefit payable, section 38-7 won't apply. The repair and the fitted tooth are separate supplies as neither is integral, incidental or ancillary to the other. As a result, the overall transaction is a mixed supply comprising a GST-free component (the fitted tooth) and a taxable component (the crack repair). See Type C in Table 1 of this Ruling.

40. Paragraph 93

After 'Goods and Services Tax Ruling GSTR 2001/8', insert '*Goods and services tax: Apportioning the consideration for a supply that includes taxable and non-taxable parts*'.

41. Paragraph 97

After the paragraph, insert new paragraph 97A, including heading:

Supply of drugs or medicinal preparations

97A. Dental practitioners supply anaesthetics or other drugs, such as antibiotics, to patients as part of their treatment. Section 38-50 provides that drugs and medicinal preparations will be GST-free where:

- the supply is restricted by state or territory law but may be supplied by a dental practitioner (subsection 38-50(2))
- it is not a supply of a drug or medicinal preparation of a kind specified in the regulations (subsection 38-50(3)), and
- the drug or medicinal preparation is for human use or consumption only and has been supplied to an individual for private or domestic use or consumption (subsection 38-50(7)).

42. Paragraph 98

Omit the paragraph, including heading.

43. Attachment A

Omit the wording of Attachment A, including the table; substitute:

Relying on this Attachment

This Attachment forms part of the Ruling.

If this Ruling applies to you, and you correctly rely on it, we will apply the law to you in the way set out in this Ruling. That is, you will not pay any more tax or penalties or interest in respect of the matters covered by this Ruling.

GST status of the supply of goods and services by dental practitioners

99. This Attachment provides details of the GST status of the goods and services supplied by dental practitioners.

100. Unless specifically stated, it is assumed that the recipient of all of the supplies shown in Tables 2 to 48 of this Attachment is the patient.

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

102. Notes in this Attachment, in relation to GST status, are explained as follows:

- No notes apply – no qualifications or clarifications apply to the GST status
- **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 Ruling)
- **$** – indicates 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 service' at paragraphs 87 to 97 of this 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.

Table 2: Diagnostic Services – Examinations

ITEM	GST STATUS	NOTES
011 Comprehensive oral examination – a comprehensive evaluation and recording of the current status of the dentition, mouth and associated structures performed on a patient. This applies to new patients; established patients who have had a significant change in health or established patients who have been absent from active treatment for 2 or more years. This may require interpretation of information acquired through additional diagnostic procedures reported and itemised separately. This evaluation includes recording an appropriate oral and medical history and any other relevant information.	GST-free (see Notes for exception)	**#**
012 Periodic oral examination – an evaluation of the dentition, mouth and associated structures performed on a patient of record to determine any changes in the patient's oral and medical health status since a previous comprehensive or periodic examination. This may require interpretation of information acquired through additional diagnostic procedures reported and itemised separately.	GST-free	No notes apply
013 Oral examination – limited – a limited evaluation of the dentition, mouth and associated structures performed on a patient. This may be for a specific oral health problem or complaint. This may require interpretation of information acquired through additional diagnostic procedures reported and itemised separately. This evaluation includes recording an appropriate oral and medical history and any other relevant information.	GST-free	No notes apply
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 registered health 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 dental practitioner, 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 registered health 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 dental practitioner, 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***

ITEM	GST STATUS	NOTES
019 Referral – the preparation of correspondence referring a patient to another practitioner and providing appropriate information.	GST-free (see Notes for exception)	**#**

Table 3: Diagnostic Services – Radiological Examination and Interpretation

ITEM	GST STATUS	NOTES
022 Intraoral radiograph – per exposure – taking and interpreting an intraoral radiograph.	GST-free (see Notes for exception)	**#**
026 Cone beam computed tomography – scan acquisition – per appointment – acquisition of a cone beam computed tomography [CBCT] scan and the associated images. Reconstructed images from this scan are included in this item number. For interpretation, analysis or both see items 087, 088, 089, 090, 091. CBCT is also referred to as cone beam volumetric tomography or CBVT.	GST-free (see Notes for exception)	**#**
031 Extraoral radiograph – maxillary, mandibular – per exposure – taking and interpreting a radiograph of the upper or lower jaw (or both) 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 lateral, antero-posterior, postero-anterior or submento-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, maxilla or adjacent structures (or a combination of these).	GST-free (see Notes for exception)	**#**

ITEM	GST STATUS	NOTES
038 Hand-wrist radiograph for skeletal age assessment – taking and interpreting and extroral radiograph of the wrist bones, used to assess the degree of skeletal development and maturity.	GST-free (see Notes for exception)	**#**
039 Computed 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 (for interpretation, analysis or both, see 083). This procedure describes multiple images and should be itemised once only per CT scan.	GST-free (see Notes for exception)	**#**

Table 4: Diagnostic Services – Other Diagnostic Services

ITEM	GST STATUS	NOTES
041 Microbiological Examination – the laboratory analysis of clinical specimens to detect, identify and quantify microorganisms (including bacteria, fungi, viruses and parasites) to support the diagnosis of infections and guide antimicrobial susceptibility testing and treatment.	GST-free	No notes apply
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	No notes apply
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	No notes apply
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	No notes apply
047 Saliva screening test – testing a saliva sample to assess its physiological or component properties.	GST-free	No notes apply
048 Microbiological screening test – microbiological assessment of a sample.	GST-free	No notes apply
051 Biopsy of tissue – a surgical procedure to obtain a sample of tissue for pathological examination.	GST-free	No notes apply
052 Histopathological examination of tissue – a histopathological examination to determine the disease status of a section of tissue.	GST-free	No notes apply
053 Cytological investigation – a microscopic examination or component testing of cells using a minimally invasive collection device, or obtained from a smear or in situ 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	No notes apply

ITEM	GST STATUS	NOTES
055 Blood collection – the collection of blood for diagnostic or treatment purposes (or both).	GST-free	No notes apply
056 Haematological examination – the haematological examination of a blood sample.	GST-free	No notes apply
057 Procedures to derive biologically active components from a collection of blood – deriving biologically active components for patient treatment by processing blood collected from the patient.	GST-free	No notes apply
059 Comprehensive head and neck cancer examination and risk assessment – a specific comprehensive examination that consists of visual inspection and manual palpation of extra-oral head and neck structures, intra-oral soft tissues, and may involve indirect laryngoscopy or fibre-optic pharyngo-laryngoscopy. This includes a detailed patient risk assessment.	GST-free	No notes apply
061 Pulp testing – per appointment – 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 appointment when pulp testing is performed.	GST-free	No notes apply
071 Diagnostic model – per model – the production of a physical or digital model from an impression or digital data. The model is used for examination and treatment planning procedures. This item is not to be used to describe a working model.	GST-free (see Notes for exception)	**#**
072 Photographic records – intraoral – per appointment – photographic recording and interpretation of images inside the mouth for oral health purposes. This item is not to be used for 3D scanning.	GST-free (see Notes for exception)	**#**
073 Photographic records – extraoral – per appointment – photographic recording and interpretation of images taken outside the mouth, of the face or a region of the head and neck, for oral health purposes. This item is not to be used for 3D scanning.	GST-free (see Notes for exception)	**#**
074 Diagnostic Modelling – physical – per tooth – physical modelling (for example, using wax or other material) to facilitate the development of treatment plan.	GST-free (see Notes for exception)	**#**
075 Diagnostic modelling – **digital – per tooth** – digital modelling to facilitate the development of treatment plan.	GST-free (see Notes for exception)	**#**
076 Intra-oral evaluation of diagnostic modelling – per tooth or tooth replacement – a procedure utilising data from 074 or 075 to create an intra-oral simulation of proposed treatment to evaluate function, aesthetics and other characteristics.	GST-free (see Notes for exception)	**#**

ITEM	GST STATUS	NOTES
077 Video records – intraoral – per appointment – video recording and the interpretation of videos taken inside the mouth for oral health purposes. This item is not to be used to describe 3D scanning.	GST-free (see Notes for exception)	#
078 Video records – extraoral – per appointment – video recording and the interpretation of videos taken to show the face or a region of the head and neck outside the mouth for oral health purposes. This item is not to be used to describe 3D scanning.	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)	#
082 Tooth-jaw size prediction analysis – the analysis and appropriate documentation of diagnostic records to evaluate and predict the relationship between the anticipated size of the mandible, the maxilla and the teeth that are to be accommodated within these structures.	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)	#
087 Cone beam computed tomography analysis, interpretation or both – small field of view (less than one complete dental arch) – the analysis, interpretation or both of a cone beam computed scan (refer to item 026) with a limited field of view. The procedure is often employed in diagnosis, treatment planning and analysis for dental procedures. CBCT is also known as CBVT.	GST-free (see Notes for exception)	#
088 Cone beam computed tomography analysis, interpretation or both – maxillary or mandibular dentition (single arch) – the analysis, interpretation or both of a cone beam computed scan (refer to item 026) of the maxillary or mandibular dentition and supporting alveolar structures. The procedure is often employed in diagnosis, treatment planning and analysis for dental procedures. CBCT is also known as CBVT.	GST-free (see Notes for exception)	#
089 Cone beam computed tomography analysis, interpretation or both – maxillary and mandibular dentition (both arches) – the analysis, interpretation or both of a cone beam computed scan (refer to item 026) of the maxillary and mandibular dentition and supporting alveolar structures. The procedure is often employed in diagnosis, treatment planning and analysis for dental procedures. CBCT is also known as CBVT.	GST-free (see Notes for exception)	#
090 Cone beam computed tomography analysis, interpretation or both – temporomandibular joints only – the analysis, interpretation or both of a cone beam computed scan (refer to item 026) of the temporomandibular joints only, including an open mouth scan if required. The procedure is often employed in diagnosis, treatment planning and analysis for dental procedures. CBCT is also known as CBVT.	GST-free (see Notes for exception)	#

ITEM	GST STATUS	NOTES
091 Cone beam computed tomography analysis, interpretation or both – orofacial structures – the analysis, interpretation or both of a cone beam computed scan (refer to item 026) of the entire dentition and supporting alveolar structures, also including any or all of the following: temporomandibular joints, paranasal sinuses and airway, cranial base, cervical spine. The procedure is often employed in diagnosis, treatment planning and analysis for dental procedures. CBCT is also known as CBVT.	GST-free (see Notes for exception)	**#**

Table 5: Preventative, Prophylactic and Bleaching Services – Dental Prophylaxis and Bleaching

ITEM	GST STATUS	NOTES
111 Removal of plaque, stain or both – removal of dental plaque, stain or both from the surfaces of all teeth or implants. This item is included in procedures described by items 114, 115, 250 and 251.	GST-free (see Notes for exception)	**#**
113 Recontouring and polishing of pre-existing restorations – per tooth – the reshaping and polishing of pre-existing restorations.	GST-free	No notes apply
114 Removal of calculus – first appointment – removal of calculus from the surfaces of teeth or implants.	GST-free	No notes apply
115 Removal of calculus – subsequent appointment – this item describes procedures in item 114 when, because of the extent or degree of calculus, an additional appointment is required to remove deposits from the teeth or implants.	GST-free	No notes apply
116 Enamel micro-abrasion – per tooth – the chemo-physical removal of discoloured or other surface enamel defects resulting from developmental defects, altered mineralisation or decalcification of the superficial enamel layer.	GST-free	No notes apply
117 Bleaching, internal – per application – the modification of the colour of the discoloured crown of an endodontically treated tooth using chemical or physical methods (or both) applied internally. This is a treatment carried out exclusively in the surgery.	GST-free	No notes apply
118 Bleaching, external – per tooth – the modification of the colour of a tooth using chemical or physical methods (or both) 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 – provision of clinical advice, risk advice, use instructions and necessary professional supervision, for application by a patient at home, of bleaching medicaments to the patient's dentition. For provision of required tray and medicaments, see items 926 (where custom trays constructed) and 927.	GST-free (see Notes for exception)	**#**

Table 6: Preventative, Prophylactic and Bleaching Services – Remineralisation Agents

ITEM	GST STATUS	NOTES
121 Topical application of remineralisation agents, one treatment – application of remineralisation agents to the surfaces of the teeth by a dental practitioner. Not to be used as an intrinsic part of a restoration or for the application of over-the-counter products.	GST-free	No notes apply
122 Topical remineralisation agents, home application – per arch – the prescribed use, by a patient at home, of a custom-made tray for the application of remineralisation 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	No notes apply
123 Application of a cariostatic agent – per tooth – application of a concentrated fluoride or remineralisation or cariostatic agent (or both), including preparations containing silver fluoride. Not to be used as an intrinsic part of the restoration.	GST-free	No notes apply

Table 7: Preventative, Prophylactic and Bleaching Services – Other Preventative Services

ITEM	GST STATUS	NOTES
131 Dietary analysis and advice – personalised analysis of dietary intake—including the nature and quantity of foods, alcohol, and sugar consumption—with recommendations aligned to current dietary guidelines to promote optimal oral health.	GST-free	No notes apply
141 Oral hygiene instruction – instruction in techniques for the removal of bacterial plaque. Advice of appropriate toothpaste and medicaments may be included.	GST-free	No notes apply
142 Evaluation and advice regarding use of non-dietary substances implicated in intraoral disease – the analysis and assessment of a patient's use of non-dietary substances implicated in oral diseases and conditions, and the provision of advice on cessation of use and preventive actions to reduce risks of related oral diseases and conditions. Examples include but are not limited to use of tobacco, vapours from electronic cigarettes, betel nut and illicit drugs.	GST-free	No notes apply
151 Provision of a mouthguard – indirect – construction, provision and fitting by a registered health practitioner of a mouthguard, using models. The mouthguard is intended to prevent or mitigate sports injuries or soft tissue injuries that could occur from parafunction.	Taxable	***T***
153 Bi-maxillary mouthguard – indirect – construction, provision and fitting by a registered health practitioner of a bi-maxillary mouthguard using models. The mouthguard is intended to prevent or mitigate sports injuries.	Taxable	***T***
161 Fissure, tooth surface sealing or both – per tooth – sealing of non-carious pits, fissures, smooth surfaces or cracks in a tooth. Any preparation prior to application of the sealant is included in this item number.	GST-free	No notes apply

ITEM	GST STATUS	NOTES
163 Resin Infiltration – per tooth – treatment of enamel lesions on smooth enamel surfaces by infiltration with a resin material. Any preparation prior to application of the resin infiltration is included in this item number.	GST-free (see Notes for exception)	**#**
165 Desensitising procedure – per appointment – this item describes all desensitising undertaken at a single appointment and may include a procedure to diminish or abolish the painful sensitivity and discomfort which can occur in exposed dentine.	GST-free	No notes apply
171 Odontoplasty – per tooth – a procedure to modify the contour of the crown of a tooth or the anatomy of the fissure of a tooth.	GST-free	No notes apply

Table 8: Periodontics

ITEM	GST STATUS	NOTES
213 Treatment of acute periodontal infection – per appointment – this item describes the treatment of acute periodontal infections. It may include establishing drainage and the removal of calculus from the affected tooth (teeth) or implant.	GST-free	No notes apply
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	No notes apply
222 Periodontal debridement – per tooth – the mechanical removal of biofilm and calculus from a periodontally diseased tooth to a level consistent with periodontal health. Where calculus removal is undertaken for other teeth at the same or a subsequent appointment that do not require debridement, it is appropriate to itemise 114 and115 for these teeth in conjunction with but separate from the teeth that have undergone periodontal debridement.	GST-free	No notes apply
223 Non-surgical treatment of peri-implant disease – per implant – the process of debridement using specialised instrumentation to remove the microbial biofilm from the implant or abutment surface and may include localised application of medicaments.	GST-free	No notes apply
231 Gingivectomy – per tooth – the surgical removal of the soft tissue wall of the periodontal pocket or the removal of swollen, excess gingival tissue. The procedure includes periodontal debridement of the tooth.	GST-free	No notes apply
232 Periodontal flap surgery – per tooth – incision and raising of a flap of gingival tissue to enable removal of inflammatory or granulation tissue. The procedure includes periodontal debridement of the tooth.	GST-free	No notes apply
233 Surgical treatment of peri-implant disease – per implant – surgical access and flap elevation of the peri-implant soft tissue to access the implant surface for decontamination. The procedure includes the removal of inflammatory tissue. Grafting or regenerative materials where placed should be itemised separately.	GST-free	No notes apply

ITEM	GST STATUS	NOTES
234 Application of biologically active material – the application of a biologically active material in conjunction with periodontal surgery to enhance reattachment or regeneration. This includes material such as porcine collagen and enamel matrix derivative materials.	GST-free	No notes apply
235 Gingival graft – per tooth, implant or extraction socket – transference or transplanting gingival or other soft tissue from a donor area in the patient's mouth to an area around a tooth, implant or extraction socket to remedy a gingival deficiency.	GST-free	No notes apply
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	No notes apply
237 Guided tissue regeneration – membrane removal – surgical procedure to remove a previously positioned membrane.	GST-free	No notes apply
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	No notes apply
239 Gingival xenograft – per tooth – the insertion of a xenograft to remedy a gingival deficiency.	GST-free	No notes apply
240 Gingival remodelling or recontouring for restorative accessibility – intentional removal or recontouring of gingival tissue to facilitate the direct restoration of a tooth on the day of the procedure.	GST-free	No notes apply
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	No notes apply
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 items 232 and 233. The procedure includes periodontal debridement of the tooth or implant.	GST-free	No notes apply
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.	GST-free	No notes apply
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	No notes apply
245 Periodontal surgery involving one tooth – surgical intervention to aid the resolution of a localised periodontal inflammatory condition involving one tooth. The item is also used to describe pericision.	GST-free	No notes apply
246 Maxillary sinus augmentation – trans-alveolar technique – per sinus – surgical access to the maxillary sinus via the implant osteotomy site. May involve simultaneous placement of dental implants. Grafting or regenerative materials where used should be itemised separately.	GST-free	No notes apply

ITEM	GST STATUS	NOTES
247 Maxillary sinus augmentation – lateral wall approach – per sinus – surgical access in the maxillary sinus via a lateral approach with bone grafting. May involve simultaneous placement of dental implants. Grafting or regenerative materials where used should be itemised separately.	GST-free	No notes apply
250 Active non-surgical periodontal therapy – per quadrant – non-surgical management of uncontrolled periodontal disease in a quadrant with at least 3 teeth with clinical attachment loss of at least 3 mm or pocketing of at least 4 mm. This includes procedures described in items 111, 114, 115 and 222 for the quadrant. Items such as 113, 131 and 142 may be itemised separately.	GST-free	No notes apply
251 Supportive periodontal therapy – per appointment – maintenance of periodontal health subsequent to active, non-surgical or surgical periodontal therapy. This includes procedures described in items 111, 114, 115 and 222. Items such as 113, 131 and 142 may be itemised separately.	GST-free	No notes apply

Table 9: Oral Surgery – Extractions

ITEM	GST STATUS	NOTES
311 Removal of a tooth or parts thereof – a procedure consisting of the removal of a tooth or parts thereof.	GST-free	No notes apply
314 Sectional removal of a tooth or parts thereof – the removal of a tooth or parts thereof in sections. Bone removal may be necessary.	GST-free	No notes apply

Table 10: Oral Surgery – Surgical Extractions

ITEM	GST STATUS	NOTES
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	No notes apply
324 Surgical removal of a tooth or tooth fragment requiring bone removal or tooth division – removal of a tooth or tooth fragment with removal of bone or sectioning of the tooth (or both) after an incision and the raising of a mucoperiosteal flap. The tooth may be removed in sections.	GST-free	No notes apply

Table 11: Oral Surgery – Surgery for Prostheses

ITEM	GST STATUS	NOTES
331 Alveoloplasty – per segment – the surgical modification of the shape of a segment of the alveolar bone.	GST-free	No notes apply
332 Ostectomy – per jaw – the surgical modification of the bony architecture of the maxilla or mandible.	GST-free	No notes apply
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	No notes apply
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	No notes apply
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	No notes apply
343 Repositioning of muscle attachment – the surgical repositioning of a muscle attachment to place it in a more favourable position.	GST-free	No notes apply
344 Vestibuloplasty – the surgical deepening of the buccal or labial vestibule in the mucosa.	GST-free	No notes apply
345 Skin or mucosal graft – a surgical procedure involving a skin or mucosal graft.	GST-free	No notes apply

Table 12: Oral Surgery – Treatment of Maxillofacial Injuries

ITEM	GST STATUS	NOTES
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	No notes apply
352 Fracture of maxilla or mandible – not requiring fixation – 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	No notes apply
353 Fracture of maxilla or mandible – with wiring of teeth or intraoral 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	No notes apply

ITEM	GST STATUS	NOTES
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	No notes apply
355 Fracture of zygoma – treatment of a fracture of the zygoma.	GST-free	No notes apply
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	No notes apply

Table 13: Oral Surgery – Dislocations

ITEM	GST STATUS	NOTES
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	No notes apply
363 Mandible – relocation requiring open operation – surgical exposure of a dislocated temporomandibular joint and its correct repositioning.	GST-free	No notes apply

Table 14: Oral Surgery – Osteotomies

ITEM	GST STATUS	NOTES
365 Osteotomy – maxilla – surgical exposure and fracturing of the maxilla in predetermined planes in order to modify its form or position.	GST-free	No notes apply
366 Osteotomy – mandible – surgical exposure and fracturing of the mandible in predetermined planes in order to modify its form or position.	GST-free	No notes apply

Table 15: Oral Surgery – General Surgical

ITEM	GST STATUS	NOTES
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	No notes apply
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	No notes apply
374 Apical curettage – apical curettage after removal of a tooth where required.	GST-free	No notes apply
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	No notes apply
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	No notes apply
377 Repair of soft tissue – an item to describe surgical procedures (including suturing) for the repair of soft tissues.	GST-free	No notes apply
378 Surgical removal of foreign body – the surgical removal of a foreign body impacted in tissues.	GST-free	No notes apply
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	No notes apply

Table 16: Oral Surgery – Other Surgical Procedures

ITEM	GST STATUS	NOTES
381 Surgical exposure of an unerupted tooth – per tooth – the surgical exposure of an unerupted tooth to facilitate its eruption.	GST-free	No notes apply
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	No notes apply
384 Repositioning of displaced tooth or teeth – per tooth – a procedure following trauma where the position of the displaced tooth or teeth is corrected by manipulation. Stabilising procedures are itemised separately.	GST-free	No notes apply
385 Surgical repositioning of unerupted tooth – per 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	No notes apply

ITEM	GST STATUS	NOTES
386 Splinting of displaced tooth or teeth – per displaced tooth – a procedure following trauma where the position of the displaced tooth or teeth may be stabilised by splinting. For removal of splint, see item 656.	GST-free	No notes apply
387 Replantation and splinting of a tooth – per avulsed or intentionally removed tooth – replantation of a tooth that 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	No notes apply
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	No notes apply
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	No notes apply
391 Surgical intervention of a frenum – this item includes frenotomy, frenuloplasty or frenectomy.	GST-free	No notes apply
392 Drainage of abscess – drainage or irrigation (or both) 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	No notes apply
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 communication. Details of the procedure should be specified.	GST-free	No notes apply
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	No notes apply
395 Repair of nerve trunk – a surgical procedure to repair a nerve trunk.	GST-free	No notes apply
399 Control of reactionary or secondary post-operative haemorrhage – this procedure describes the control of reactionary or secondary post-operative haemorrhage.	GST-free	No notes apply

Table 17: Endodontics – Pulp and Root Canal Treatments

ITEM	GST STATUS	NOTES
411 Direct pulp capping – a procedure where an exposed pulp is directly covered with a biocompatible material to promote healing and dentine bridge formation.	GST-free	No notes apply

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	No notes apply
414 Pulpotomy – amputation of part of the pulp. The pulp remaining is then covered with a protective dressing or cement.	GST-free	No notes apply
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	No notes apply
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	No notes apply
417 Root canal obturation – one canal – the filling of a root canal, following chemo-mechanical preparation.	GST-free	No notes apply
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	No notes apply
419 Extirpation of pulp or debridement of root canals – the partial removal of a tooth pulp for one or more of the following reasons: • to relieve pain • to perform an assessment of root integrity, or • to carry out an assessment of the tooth's suitability for restoration. Item number 415 or 416 (or both) should not be used at the same appointment as 419.	GST-free	No notes apply
421 Resorbable root canal filling – primary tooth – the placement of resorbable root canal filling material in a primary tooth.	GST-free	No notes apply

Table 18: Endodontics – Periradicular Surgery

ITEM	GST STATUS	NOTES
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	No notes apply
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.	GST-free	No notes apply

ITEM	GST STATUS	NOTES
433 Exploratory periradicular surgery – surgery to investigate the integrity of the root and surrounding structures.	GST-free	No notes apply
434 Apical seal – per canal – a surgical method of debriding and filling the apical end of the root canal of a tooth. Periapical curettage and apicectomy should be itemised separately.	GST-free	No notes apply
436 Sealing of perforation – a surgical method of sealing a communication between the pulp canal or chamber and the periradicular tissues.	GST-free	No notes apply
437 Surgical treatment and repair of external root resorption – per tooth – surgical treatment of external root resorption.	GST-free	No notes apply
438 Hemisection – separation of a multi-rooted tooth into 2 parts.	GST-free	No notes apply

Table 19: Endodontics – Other Endodontic Services

ITEM	GST STATUS	NOTES
445 Exploration or negotiation (or both) of a calcified canal – per canal, per appointment – chemical and physical procedures to locate or negotiate an abnormally calcified root canal where specific time is devoted to this procedure.	GST-free	No notes apply
451 Removal of root filling – per canal – removal of the root filling from a previously obturated canal to enable endodontic retreatment.	GST-free	No notes apply
452 Removal of a cemented root canal post or post crown – removal of a cemented root canal post or post crown.	GST-free	No notes apply
453 Removal or bypassing fractured endodontic instrument – the removal or bypassing of an instrument lodged in the root canal.	GST-free	No notes apply
455 Additional appointment for irrigation or dressing (or both) of the root canal system – per tooth – separate appointment for additional irrigation of the root canal system and replacement of the intracanal dressing or medicament with therapeutic properties that facilitates healing or development of the root and periradicular tissues over time. This item is not to be used in conjunction with items 411 to 421, 451 to 453 or 457.	GST-free	No notes apply
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	No notes apply

ITEM	GST STATUS	NOTES
459 Guided endodontic repair – **per tooth** – the stimulation of an ingrowth of tissue to occupy the root canal space by means of a guided repair process, in one or multiple appointments. This item is not to be used in conjunction with item 417. Item 415 should be itemised separately.	GST-free	No notes apply

Table 20: Restorative services – Direct Restorations – Metallic Restorations – Direct

ITEM	GST STATUS	NOTES
511 Metallic restoration – one surface – direct – direct metallic restoration involving one surface of a tooth.	GST-free	No notes apply
512 Metallic restoration – 2 surfaces – direct – direct metallic restoration involving 2 surfaces of a tooth.	GST-free	No notes apply
513 Metallic restoration – 3 surfaces – direct – direct metallic restoration involving 3 surfaces of a tooth.	GST-free	No notes apply
514 Metallic restoration – 4 surfaces – direct – direct metallic restoration involving 4 surfaces of a tooth.	GST-free	No notes apply
515 Metallic restoration – 5 surfaces – direct – direct metallic restoration involving 5 surfaces of a tooth.	GST-free	No notes apply

Table 21: Restorative services – Direct Restorations – Adhesive Restorations – Anterior Teeth – Direct

ITEM	GST STATUS	NOTES
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	No notes apply
522 Adhesive restoration – 2 surfaces – anterior tooth – direct – direct restoration, using an adhesive technique and a tooth-coloured material, involving 2 surfaces of an anterior tooth.	GST-free	No notes apply
523 Adhesive restoration – 3 surfaces – anterior tooth – direct – direct restoration, using an adhesive technique and a tooth-coloured material, involving 3 surfaces of an anterior tooth.	GST-free	No notes apply
524 Adhesive restoration – 4 surfaces – anterior tooth – direct – direct restoration, using an adhesive technique and a tooth-coloured material, involving 4 surfaces of an anterior tooth.	GST-free	No notes apply

ITEM	GST STATUS	NOTES
525 Adhesive restoration – 5 surfaces – anterior tooth – direct – direct restoration, using an adhesive technique and a tooth-coloured material, involving 5 surfaces of an anterior tooth.	GST-free	No notes apply
526 Adhesive restoration – veneer – anterior tooth – direct – direct bonding of a veneer of adhesive tooth-coloured material to the surface of an anterior tooth.	GST-free (see Notes for exception)	**#**

Table 22: Restorative services – Direct Restorations – Adhesive Restorations – Posterior Teeth – Direct

ITEM	GST STATUS	NOTES
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	No notes apply
532 Adhesive restoration – 2 surfaces – posterior tooth – direct – direct restoration, using an adhesive technique and a tooth-coloured material, involving 2 surfaces of a posterior tooth.	GST-free	No notes apply
533 Adhesive restoration – 3 surfaces – posterior tooth – direct – direct restoration, using an adhesive technique and a tooth-coloured material, involving 3 surfaces of a posterior tooth.	GST-free	No notes apply
534 Adhesive restoration – 4 surfaces – posterior tooth – direct – direct restoration, using an adhesive technique and a tooth-coloured material, involving 4 surfaces of a posterior tooth.	GST-free	No notes apply
535 Adhesive restoration – 5 surfaces – posterior tooth – direct – direct restoration, using an adhesive technique and a tooth-coloured material, involving 5 surfaces of a posterior tooth.	GST-free	No notes apply
536 Adhesive restoration – veneer – posterior tooth – direct – direct bonding of a veneer of adhesive tooth-coloured material to the surface of a posterior tooth.	GST-free (see Notes for exception)	**#**

Table 23: Restorative services – Indirect Restorations – Metallic Restorations – Indirect

ITEM	GST STATUS	NOTES
541 Metallic restoration – one surface – indirect – indirect metallic restoration involving one surface of a tooth.	GST-free	No notes apply
542 Metallic restoration – 2 surfaces – indirect – indirect metallic restoration involving 2 surfaces of a tooth.	GST-free	No notes apply

ITEM	GST STATUS	NOTES
543 Metallic restoration – 3 surfaces – indirect – indirect metallic restoration involving 3 surfaces of a tooth.	GST-free	No notes apply
544 Metallic restoration – 4 surfaces – indirect – indirect metallic restoration involving 4 surfaces of a tooth.	GST-free	No notes apply
545 Metallic restoration – 5 surfaces – indirect – indirect metallic restoration involving 5 surfaces of a tooth.	GST-free	No notes apply

Table 24: Restorative services – Indirect Restorations – Tooth-coloured Restorations – Indirect

ITEM	GST STATUS	NOTES
551 Tooth-coloured restoration – one surface – indirect – indirect tooth-coloured restoration involving one surface of a tooth.	GST-free	No notes apply
552 Tooth-coloured restoration – 2 surfaces – indirect – indirect tooth-coloured restoration involving 2 surfaces of a tooth.	GST-free	No notes apply
553 Tooth-coloured restoration – 3 surfaces – indirect – indirect tooth-coloured restoration involving 3 surfaces of a tooth.	GST-free	No notes apply
554 Tooth-coloured restoration – 4 surfaces – indirect – indirect tooth-coloured restoration involving 4 surfaces of a tooth.	GST-free	No notes apply
555 Tooth-coloured restoration – 5 surfaces – indirect – indirect tooth-coloured restoration involving 5 surfaces of a tooth.	GST-free	No notes apply
556 Tooth – coloured restoration – 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)	**#**

Table 25: Restorative services – Indirect Restorations – Other Restorative Services

ITEM	GST STATUS	NOTES
571 Adaption of new restoration to existing removable prosthesis – per tooth – used in conjunction with restorative services where adaption of the new restoration is required to accommodate the seating or retention of an existing removable prosthesis.	GST-free	No notes apply

ITEM	GST STATUS	NOTES
572 Provisional or interim restoration – per tooth – the provisional (interim) restoration of a tooth designed to last until the definitive restoration can be constructed or the tooth is removed. This item should be used only where the provisional (interim) restoration is not an intrinsic part of treatment. This item is not to be used for provisional (interim) sealing of the access cavity during endodontic treatment or for provisional (interim) restoration during construction of indirect restorations.	GST-free	No notes apply
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	No notes apply
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	No notes apply
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	No notes apply
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	No notes apply
579 Bonding of tooth fragment – the direct bonding of a tooth fragment as an alternative to placing a restoration.	GST-free	No notes apply
586 Preformed Full Crown – metallic – significant tooth preparation – placing a preformed metallic crown as a coronal restoration for a tooth where significant tooth preparation is required. Where the restoration of the tooth at the same appointment is required prior to placement of the crown, the use of item 627 is applicable.	GST-free	No notes apply
587 Preformed Full Crown – metallic – minimal tooth preparation – placing a preformed metallic crown as a coronal restoration for a tooth where minimal or no preparation of the tooth is required, referred to as the 'Hall' technique.	GST-free	No notes apply
588 Preformed Full Crown – tooth-coloured – placing a preformed tooth-coloured crown as a coronal restoration for a tooth. Where the restoration of the tooth at the same appointment is required prior to placement of the crown, the use of item 627 is applicable.	GST-free	No notes apply
595 Removal of indirect restoration – the removal of a currently cemented definitive indirect restoration which may be subsequently reinserted.	GST-free	No notes apply
596 Recementing of indirect restoration – recementing a previously cemented indirect restoration.	GST-free	No notes apply
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	No notes apply

ITEM	GST STATUS	NOTES
598 Restoration root capping – direct – a direct restoration of the root of a decoronated tooth. Not to be used with item 577.	GST-free	No notes apply

Table 26: Prosthodontics – Crowns

ITEM	GST STATUS	NOTES
611 Full crown – polymeric or resin modified ceramic material – indirect – a prosthetic crown constructed with a polymeric material or resin modified ceramic material.	GST-free	No notes apply
613 Full crown – ceramic – indirect – a prosthetic crown constructed with a ceramic material, manufactured to precisely adapt to a natural tooth. It must restore all surfaces of a prepared tooth, however it may also not extend to the gingival margin of all of those surfaces.	GST-free	No notes apply
615 Full crown – veneered – indirect – a prosthetic crown constructed with a metallic base veneered with a tooth-coloured material, manufactured to precisely adapt to a pre-prepared natural tooth.	GST-free	No notes apply
618 Full crown – metallic – indirect – a prosthetic crown constructed with custom fabricated metal, manufactured to precisely adapt to a pre-prepared natural tooth.	GST-free	No notes apply
625 Post and core for crown – indirect – a custom fabricated indirect restoration involving a post engaging a prepared root canal or canals to provide a foundation for a prosthetic crown.	GST-free	No notes apply
627 Foundation restoration for crown – direct – a direct restoration of remnant coronal tooth structure to provide a foundation for a prosthetic crown. Pins or posts used should be itemised separately.	GST-free	No notes apply
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	No notes apply

Table 27: Prosthodontics – Provisional Crowns and Bridges

ITEM	GST STATUS	NOTES
631 Provisional crown – per tooth or implant – provisional restoration of a tooth or implant with a crown which is designed to last until the definitive prosthetic crown can be constructed (or in the case of a tooth, until the tooth is removed). This item should be used only where a provisional crown is not an intrinsic part of another service. It should not be used for a provisional restoration between appointments during prosthetic crown construction.	GST-free	No notes apply

ITEM	GST STATUS	NOTES
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	No notes apply
633 Provisional implant abutment – per abutment – placement of a specific provisional abutment to an implant designed to last until the definitive abutments are fitted. These are generally fitted to accommodate a provisional prosthesis.	GST-free	No notes apply
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 or function.	GST-free	No notes apply

Table 28: Prosthodontics – Bridges

ITEM	GST STATUS	NOTES
642 Bridge pontic – direct – per pontic – the direct attachment of a replacement tooth to the adjoining abutment tooth or 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	No notes apply
643 Bridge pontic – indirect – per pontic – the indirect provision of an artificial replacement tooth joined to a retainer on an abutment tooth or osseointegrated implant. The number of pontics should be indicated and the retainer should be appropriately itemised.	GST-free	No notes apply
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	No notes apply
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	No notes apply
648 Bonded retainer – direct – per tooth – a retainer directly bonded to the abutment tooth or teeth for support of the bridge pontics. The pontics should be itemised separately.	GST-free	No notes apply

ITEM	GST STATUS	NOTES
649 Bonded retainer – indirect – per tooth – a retainer and framework to be bonded to the abutment tooth or teeth for support of the bridge pontics or a precision attachment. In the case of a bonded bridge, the number of pontics should be itemised separately.	GST-free	No notes apply

Table 29: Prosthodontics – Crowns and Bridge Repairs and Other Services

ITEM	GST STATUS	NOTES
651 Recementing crown or veneer – recementing a previously cemented crown or veneer.	GST-free	No notes apply
652 Recementing bridge or splint – per abutment – recementing a previously cemented bridge or splint.	GST-free	No notes apply
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	No notes apply
655 Removal of crown – the removal of a definitive (not provisional) prosthetic crown.	GST-free	No notes apply
656 Removal of bridge or splint – the removal of all, or part, of a bridge or splint.	GST-free	No notes apply
658 Repair of crown or bridge – indirect – per crown or pontic – the extraoral repair of a crown or bridge.	GST-free unless section 38-7 does **not** apply	**@**
659 Repair of crown, bridge or veneer – direct – per crown, pontic or veneer – the intraoral repair of a cemented crown, bridge or veneer.	GST-free	No notes apply

Table 30: Prosthodontics – Procedures for Implant Prostheses

ITEM	GST STATUS	NOTES
661 Fitting of implant abutment – per abutment – fitting of the final implant abutment or the replacement of an existing abutment. This includes abutments with attachments designed to retain an overdenture. Should not be used to describe healing abutments.	GST-free	No notes apply

ITEM	GST STATUS	NOTES
663 Removal of implant or retention device – the surgical removal of an implant or retention device or both.	GST-free	No notes apply
664 Fitting of bar for denture – per tooth or implant – 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 each of these should be itemised as 645. The retention components within the prosthesis are itemised as 735.	GST-free	No notes apply
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	No notes apply
666 Prosthesis with metal frame attached to implants – fixed – per arch – a fixed prosthesis carrying prosthetic teeth on a custom fabricated 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	No notes apply
667 Prosthesis with metal frame attached to implants – removable – per arch – a removable prosthesis carrying prosthetic teeth on a custom fabricated metal frame. This prosthesis is attached to the implants and is designed for self-removal. Abutments attached to implants itemised as 661; retention components within prosthesis itemised as 735.	GST-free	No notes apply
668 Implant prosthetic screw replacement – replacement of an existing implant prosthetic screw.	GST-free	No notes apply
669 Removal and reattachment of prosthesis fixed to implants– per implant – removal for maintenance of a prosthesis that is fixed to an osseointegrated implants and not designed for self-removal. Access to attaching screws and subsequent reinsertion of the prosthesis is inclusive. Replacing the retaining screw and sealing of the screw access chamber should be itemised separately as 668 and 692 respectively. Repairs effected to the prosthesis should be appropriately itemised separately.	GST-free	No notes apply
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	No notes apply
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	No notes apply
673 Full crown attached to osseointegrated implant – metallic – indirect – an artificial crown constructed of custom fabricated metal attached to an osseointegrated implant.	GST-free	No notes apply
678 Diagnostic template – a diagnostic radiographic template that facilitates oral or maxillofacial surgical planning.	GST-free	No notes apply
679 Surgical implant guide – provision of an appliance which indicates the ideal location and angulation for insertion of implants.	GST-free	No notes apply

ITEM	GST STATUS	NOTES
684 Insertion of first stage of 2-stage endosseous implant – per implant – surgical insertion of an implant, made of a biocompatible material. The soft tissues are closed over the implant until osseointegration is achieved. The number of implants should be indicated.	GST-free	No notes apply
685 Insertion of the first-stage of 2-stage maxillofacial endosseous implant – per implant – surgical insertion of an implant made of a biocompatible material. The soft tissues are closed over the implant until osseointegration is achieved. The implant is used to retain a maxillofacial prosthesis. Item number 691 should be used for the second stage procedure.	GST-free	No notes apply
686 Insertion of a one-stage maxillofacial endosseous implant – per implant – surgical insertion of an implant made of a biocompatible material. The implant is used to retain a maxillofacial prosthesis.	GST-free	No notes apply
687 Insertion of a mini-implant – per implant – surgical insertion of a small diameter implant (< 3.0 mm), made of biocompatible material, where the abutment is an integral component of the implant.	GST-free	No notes apply
688 Insertion of one-stage endosseous implant – per implant – surgical insertion of an implant, made of biocompatible material.	GST-free	No notes apply
689 Provisional implant – special purpose implant designed with the intention of it being removed at a later stage.	GST-free	No notes apply
690 Provisional retention or anchorage device – special purpose retention or anchorage device attached to the jaws by screws or provisional implants, to reinforce anchorage and assist with orthodontic movements, and intended for removal when no longer required for orthodontic treatment. Other orthodontic treatment is to be itemised separately.	GST-free	No notes apply
691 Second stage surgery of 2-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	No notes apply

Table 31: Prosthodontics – Implant prosthesis repairs and maintenance

ITEM	GST STATUS	NOTES
692 Closure of the screw access chamber – subsequent sealing of the access chamber or screw channel of a screw retained implant prosthesis, per implant. The sealing of the access chamber when delivering a new prosthesis is intrinsic to the provision of the prosthesis.	GST-free	No notes apply
693 Remodelling of a fixed implant prosthesis – remodelling of a screw-retained, metal-resin, implant supported fixed prosthesis attached to implants including replacement of veneering materials. The prosthetic teeth should be itemised separately as 765 per tooth replaced.	GST-free	No notes apply

ITEM	GST STATUS	NOTES
694 Repair or replacement of the ceramic component of an implant metal-ceramic or all ceramic crown or bridge – per prosthetic tooth – the extraoral repair or replacement of the ceramic component of an implant crown or bridge, per prosthetic tooth.	GST-free (see Notes for exception)	**$**
695 Cleaning and polishing of an implant prosthesis – the extraoral cleaning of an implant prosthesis. This can include removal of calculus and plaque, polishing and disinfection. Screw replacement and closure of the screw access chamber should be itemised separately.	GST-free unless section 38-7 does **not** apply	**@**
696 Removal of fractured abutment screw – removal of the apical threaded part of a fractured abutment screw.	GST-free	No notes apply

Table 32: Prosthodontics – Dentures and Maxillofacial Prosthetics and Services

ITEM	GST STATUS	NOTES
711 Complete maxillary denture – provision of a patient removable dental prosthesis replacing the natural teeth and adjacent tissues in the maxilla.	GST-free	No notes apply
712 Complete mandibular denture – provision of a patient removable dental prosthesis replacing the natural teeth and adjacent tissues in the mandible.	GST-free	No notes apply
713 Provisional complete maxillary denture – provision of a patient removable dental prosthesis replacing the natural teeth and adjacent tissues in the maxilla that is designed to last until the definitive denture can be constructed. This item should be used only where a provisional denture is not an intrinsic part of items 711 or 719. Tissue conditioning may be required and should be itemised separately, see item 771.	GST-free	No notes apply
714 Provisional complete mandibular denture – provision of a patient removable dental prosthesis replacing the natural teeth and adjacent tissues in the mandible that is designed to last until the definitive prosthesis can be constructed. This item should be used only where a provisional denture is not an intrinsic part of items 712 or 719. Tissue conditioning may be required and should be itemised separately, see item 771.	GST-free	No notes apply
715 Provisional complete maxillary and mandibular dentures – provision of a patient removable dental prosthesis replacing the natural teeth and adjacent tissues in both maxilla and the mandible that is designed to last until the definitive prosthesis can be constructed. This item should be used only where a provisional denture is not an intrinsic part of items 711, 712 or 719. Tissue conditioning may be required and should be itemised separately, see item 771.	GST-free	No notes apply
716 Metal palate or plate – a reinforcing custom fabricated metal section added to a resin denture base. The other denture components should be appropriately itemised.	GST-free	No notes apply

ITEM	GST STATUS	NOTES
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	No notes apply
721 Partial maxillary denture – resin base – provision of a resin base for a patient 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	No notes apply
722 Partial mandibular denture – resin base – provision of a resin base for a patient 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	No notes apply
723 Provisional partial maxillary denture – provision of a patient removable partial dental prosthesis replacing the natural teeth and adjacent tissues in the maxilla that is designed to last until the definitive prosthesis can be constructed. This item should be used only where a provisional denture is not an intrinsic part of item 721. Other components of the denture such as teeth, rests, retainers and immediate tooth replacements should be appropriately itemised. This includes a provisional, clear, pressure or vacuum formed appliance with incorporated denture teeth. Where the appliance does not incorporate rests and retainers, alternative coding for this procedure is or could be 962.	GST-free	No notes apply
724 Provisional partial mandibular denture – provision of a patient removable partial dental prosthesis replacing the natural teeth and adjacent tissues in the mandible that is designed to last until the definitive prosthesis can be constructed. This item should be used only where a provisional denture is not an intrinsic part of item 722. Other components of the denture such as teeth, rests, retainers and immediate tooth replacements should be appropriately itemised. This includes a provisional, clear, pressure or vacuum formed appliance with incorporated denture teeth. Where the appliance does not incorporate rests and retainers, alternative coding for this procedure is or could be 962.	GST-free	No notes apply
727 Partial maxillary denture – custom fabricated metal framework – provision of the framework for a patient removable dental prosthesis made with a custom fabricated 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	No notes apply
728 Partial mandibular denture – custom fabricated metal framework – provision of the framework for a patient removable dental prosthesis made with a custom fabricated 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	No notes apply
731 Retainer (clasp) – per tooth – a retainer or clasp that is attached to a partial denture that is adapted to an undercut in a tooth to aid retention. The number of retainers should be indicated.	GST-free	No notes apply
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	No notes apply

ITEM	GST STATUS	NOTES
733 Tooth or teeth (partial denture) – an item to describe each denture tooth added to the base of a new partial denture. The number of denture teeth should be indicated.	GST-free	No notes apply
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	No notes apply
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	No notes apply
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	No notes apply
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. Associated services should be separately itemised.	GST-free	No notes apply
738 Wrought bar – a wrought bar joining sections of a partial prosthesis.	GST-free	No notes apply
739 Metal backing of denture teeth – per backing – a metallic extension of the metal partial denture framework to provide a backing. The number of backings should be indicated.	GST-free	No notes apply

Table 33: Prosthodontics – Denture Maintenance

ITEM	GST STATUS	NOTES
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	No notes apply
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	No notes apply
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	No notes apply
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	No notes apply
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	No notes apply

ITEM	GST STATUS	NOTES
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	No notes apply
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	No notes apply
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 – modification to a denture base to enhance aesthetics, function or to facilitate the retention of denture teeth.	GST-free	No notes apply
755 Maintenance of overdenture attachment – per attachment – replacement of a polymer insert in an overdenture attachment.	GST-free	No notes apply

Table 34: Prosthodontics – Denture Repairs

ITEM	GST STATUS	NOTES
761 Reattaching pre-existing retainer (clasp) to denture – repair, insertion and adjustment of a denture involving reattachment of a pre-existing retainer (clasp).	GST-free unless section 38-7 does **not** apply	**@**
762 Replacing or adding retainer (clasp) to denture – per retainer (clasp) – repair, insertion and adjustment of a denture involving replacement or addition of a new retainer (clasp).	GST-free	No notes apply
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 or adding a new tooth to a denture or implant prosthesis – per tooth – repair, insertion and adjustment of a denture or implant prosthesis involving replacement with or addition of a new tooth or teeth to a previously existing denture or implant prosthesis.	GST-free	No notes apply

ITEM	GST STATUS	NOTES
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 a denture tooth to a partial denture to replace an extracted or decoronated tooth – per denture tooth – provision of a denture tooth on an existing partial denture to replace a natural tooth that has been removed or decoronated prior to or at the time of issue of the modified denture. If the denture tooth is an immediate replacement, item 736 can be used as well.	GST-free	No notes apply
769 Repair or addition to metal frame – repair of or addition to the metal frame of a denture. This is a complex procedure requiring the dismantling of the denture. Associated services should be itemised separately.	GST-free unless section 38-7 does **not** apply	**@**

Table 35: Prosthodontics – Other Prosthodontic Services

ITEM	GST STATUS	NOTES
771 Tissue conditioning – 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	No notes apply
772 Splint – resin – a resin appliance attached to the teeth for stabilising mobile or displaced teeth.	GST-free	No notes apply
773 Splint – metal – indirect – a custom fabricated metal appliance bonded to the teeth to stabilise mobile or displaced teeth.	GST-free	No notes apply
775 Characterisation of denture base – stippling, staining, festooning or shaping rugae on the appropriate surfaces of a denture.	GST-free	No notes apply
776 Impression – denture repair or 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)	**$**

ITEM	GST STATUS	NOTES
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	No notes apply

Table 36: Prosthodontics – Maxillofacial Prosthetics

ITEM	GST STATUS	NOTES
781 Obturator – that component of a maxillofacial prosthesis used to close or maintain the integrity of the oral and nasal compartments resulting from a congenital or acquired defect. For a surgical or interim obturator see item 782.	GST-free	No notes apply
782 Surgical or interim obturator – a temporary maxillofacial prosthesis inserted during or immediately following surgical or traumatic loss of a portion or all of the maxilla and contiguous alveolar structures.	GST-free	No notes apply
783 Revision of surgical or interim obturator – revision of a surgical or interim obturator during the ensuing post-surgical healing phase.	GST-free	No notes apply
785 Interim or diagnostic maxillofacial prosthesis – a provisional maxillofacial prosthesis delivered either at the time of surgery or soon after or during the rehabilitation phase of care to facilitate the design of the definitive prosthesis.	GST-free	No notes apply
786 Mandibular resection prosthesis – a maxillofacial prosthesis used to maintain a functional position for the jaws, improve speech and deglutition following trauma or surgery to the mandible or adjacent structures.	GST-free	No notes apply
787 Extraoral prosthesis – ear – an extraoral prosthesis that replaces an ear, retained by spectacles, adhesive or implants. The implants and attachments should be itemised separately.	GST-free	No notes apply
788 Extraoral prosthesis – nose – an extraoral prosthesis that replaces the nose or parts of the midface, retained by spectacles, adhesive or implants. The implants and attachments should be itemised separately.	GST-free	No notes apply
789 Extraoral prosthesis – eye – an extraoral prosthesis that replaces an eye, retained by spectacles, adhesive or implants. The implants and attachments should be itemised separately.	GST-free	No notes apply
790 Adjustment of a maxillofacial prosthesis – adjustment of a maxillofacial prosthesis to improve comfort, function or aesthetics. This item does not apply to routine adjustments following the insertion of the prosthesis.	GST-free	No notes apply

Table 37: Orthodontics – Removable Appliances

ITEM	GST STATUS	NOTES
811 Passive removable appliance – per arch – a removable, one arch appliance attached to the dentition by 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. Passive removable appliances are sometimes used following active orthodontic treatment to maintain a correction. This is inclusive of enamel stripping.	GST-free	No notes apply
821 Active removable appliance – per arch – a removable, one arch appliance attached to the dentition by clasps or similar device that contains some elements capable of exerting pressure on either individual teeth or parts of the arch to achieve tooth or dental arch movement. This is inclusive of enamel stripping.	GST-free	No notes apply
823 Functional orthopaedic appliance – custom fabrication – the custom fabrication on models of 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	No notes apply
824 Functional orthopaedic appliance – prefabricated – a prefabricated elastomeric appliance whose primary action is to maintain or guide the positioning of teeth during eruption, or influence muscle activity of the mouth and lower face. It can also be used to maintain tooth position following orthodontic alignment. Many are bi-maxillary appliances involving upper and lower arches. Bi-maxillary appliances are regarded as a single appliance.	GST-free	No notes apply
825 Sequential plastic aligners – per arch – the provision and periodic direct clinical review by a dentist or orthodontist of a series of custom-made plastic aligners to move teeth gradually. This item number is inclusive of additional procedures that may be required to facilitate the movement of teeth, such as composite buttons or enamel stripping. For retention appliances, see items 811 and 845.	GST-free	No notes apply

Table 38: Orthodontics – Fixed Appliances

ITEM	GST STATUS	NOTES
829 Partial banding – per arch – application of bands or brackets (or both) to 6 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. This is inclusive of enamel stripping.	GST-free	No notes apply

ITEM	GST STATUS	NOTES
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 is inclusive of ongoing adjustments and replacement of arch wires and enamel stripping. For removal of banding, see item 833. For retention appliances, see items 811 and 845. Additional orthodontic services may be necessary prior to or following full arch banding and should be itemised separately.	GST-free	No notes apply
833 Removal of banding – per arch – the removal of the bands or brackets (or both) from the teeth.	GST-free	No notes apply
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 straighten individual teeth.	GST-free	No notes apply
842 Partial banding for inter-maxillary elastics (vertical or cross elastics) – application of bands and brackets to 2 or more teeth in maxillary and mandibular arches. Resilient arch wires may be attached to the brackets and also inter-maxillary elastics between the 2 arches. The resulting appliances are designed to correct the position of teeth or arch form.	GST-free	No notes apply
843 Maxillary expansion appliance – per arch – insertion of an appliance fixed to the maxillary dentition by partial banding which exerts a force to expand or widen the maxillary arch or teeth (or both).	GST-free	No notes apply
844 Sagittal movement appliance – insertion of an appliance fixed to the maxilla or mandible by temporary anchorage devices. The appliance exerts force to move teeth sagittally. It may also have some orthopaedic effect.	GST-free	No notes apply
845 Passive appliance – fixed – 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. Fixed passive appliances may be used following active orthodontic treatment.	GST-free	No notes apply
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	No notes apply
847 Functional dentoalveolar orthodontic appliance - prefabricated – a fixed dentoalveolar auxiliary appliance for dentoalveolar correction. This item should not be used with item numbers 881 and 882.	GST-free	No notes apply

Table 39: Orthodontics – Extraoral Appliances

ITEM	GST STATUS	NOTES
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 the front of the face to provide stabilisation for the forces applied. They are usually worn for a limited time each day.	GST-free	No notes apply

Table 40: Orthodontics – Attachments

ITEM	GST STATUS	NOTES
862 Bonding of attachment for application of orthodontic force – the bonding of a pre-fabricated attachment on a malpositioned tooth to facilitate orthodontic force application. The 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	No notes apply

Table 41: Orthodontics – Other Orthodontic Services

ITEM	GST STATUS	NOTES
871 Orthodontic adjustment – adjustment of an orthodontic appliance, either fixed or removable, that is not associated with ongoing treatment anticipated at the time of insertion of the appliance. This item should not be used with item numbers 811, 821, 823 to 825, 829, 831, 841 to 846, 851, 862, 881 or 882.	GST-free	No notes apply
872 Re-attachment of passive appliance – fixed – the re-attachment of a passive fixed appliance which may include any necessary cleaning or polishing of the appliance and or teeth to which it is attached or bonded.	GST-free	No notes apply
873 Repair of passive appliance – fixed – the repair of a fixed passive appliance. This includes the removal and subsequent re-fitting of the appliance**.** Where an impression is required it should be appropriately itemised.	GST-free (see Notes for exception)	**$**
874 Removal of passive appliance – fixed – the removal of a passive fixed appliance and the necessary cleaning of the teeth to which it was attached**.**	GST-free	No notes apply
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	***T***

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.	GST-free (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	No notes apply
878 Relining – removable appliance – processed – replacement of the tissue fitting surface of a removable appliance to improve its accuracy and fit.	GST-free	No notes apply

Table 42: Orthodontics – Complete Courses of Orthodontic Treatment

ITEM	GST STATUS	NOTES
881 Course of orthodontic treatment – this is an alternative system of coding encompassing all appointments 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 or fixed retention, functional appliances, sequential clear plastic aligner therapy, headgear, other complementary auxiliary appliances or enamel stripping are utilised, they are an intrinsic part of this item number.	GST-free	No notes apply
882 Course of orthodontic treatment with orthognathic surgery – this is an alternative system of coding encompassing all appointments subsequent to orthodontic diagnosis and treatment planning of an orthodontic case requiring adjunctive orthognathic surgery. The item refers to a treatment program of pre-surgical and post-surgical orthodontics utilising active fixed appliance therapy or sequential clear plastic aligner therapy, a combination of both, in both arches plus collaborative surgical planning and retention as required. If removable or fixed retention, functional appliances, headgear, surgical splints, other complementary auxiliary appliances or enamel stripping are utilised, they are an intrinsic part of this item number.	GST-free	No notes apply

Table 43: General Services – Emergencies

ITEM	GST STATUS	NOTES
911 Palliative care – per appointment – an item to describe interim care to relieve pain, infection, bleeding or other problems not associated with other treatment, per appointment.	GST-free	No notes apply
915 After hours callout – an additional item to describe provision of treatment required after hours. Treatment provided should be itemised.	GST-free	No notes apply

ITEM	GST STATUS	NOTES
916 Travel to provide services – an additional item to describe travel from the usual place of practice to provide treatment. Not applicable to mobile dental services, branch practices or outreach services. Treatment provided should be itemised separately.	GST-free	No notes apply

Table 44: General Services – Teledentistry

ITEM	GST STATUS	NOTES
919 Teleconsultation – the remote provision of consultation and support to a patient by a dental practitioner. Items 131,141 and 142 should be itemised separately.	GST-free (see Notes for exception)	**#**
920 Extended teleconsultation – 30 minutes or more – the remote provision of an extended consultation and support to a patient by a dental practitioner. Items 131,141 and 142 should be itemised separately.	GST-free (see Notes for exception)	**#**
921 Teleconsultation by referral – the remote provision by referral of a consultation and support to a patient by a dental practitioner. Items 131,141 and 142 should be itemised separately.	GST-free (see Notes for exception)	**#**

Table 45: General Services – Drug Therapy

ITEM	GST STATUS	NOTES
926 Individually made tray – medicaments – a tray made for the application of medicaments to the teeth or supporting tissues.	GST-free (see Notes for exception)	**#**
927 Provision of medication or medicament – the supply, or administration under professional supervision 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	No notes apply
929 Provision of neuromodulator therapy – injection of neuromodulators for the treatment of oral and maxillofacial diseases and disorders.	GST-free (see Notes for exception)	**#**

Table 46: General Services – Anaesthesia, sedation and relaxation therapy

ITEM	GST STATUS	NOTES
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	No notes apply
942 Sedation – intravenous – per 30 minutes or part thereof – sedative drugs administered intravenously, usually in increments. The incremental administration may continue while dental treatment is being provided.	GST-free	No notes apply
943 Relative analgesia – inhalation of nitrous oxide and oxygen mixture – per 30 minutes or part thereof – the use of nitrous oxide and oxygen mixture inhalation to provide anxiolysis and analgesia while dental treatment is being provided.	GST-free	No notes apply
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	No notes apply
945 Low level laser therapy – per appointment – low level laser therapy (LLLT), also known as biostimulation or photobiomodulation, may be used for various dental applications.	GST-free	No notes apply
946 Therapeutic nerve block for orofacial pain – the administration of a local anaesthetic nerve block with or without therapeutic agents for the management of orofacial pain involving peripheral or central sensitisation of the trigeminal nerve branches and associated nerve ganglion. This includes diagnostic or therapeutic injections targeting specific branches (for example., mental, infraorbital, lingual, inferior alveolar, long buccal, greater palatine, auriculotemporal) or nerve ganglion as part of a comprehensive orofacial pain management plan.	GST-free	No notes apply
948 Dental acupuncture – per appointment – treatment by acupuncture needle insertion or laser, pressure or heat at specific and non-specific points where the same effect is achieved without puncture.	GST-free	No notes apply
949 Treatment under general anaesthesia or sedation – the treatment of a patient under a general anaesthetic or sedation administered by another registered practitioner. This may require the provision of additional equipment, instruments, materials and staff by the practitioners providing the dental services. The dental treatment provided should be itemised separately.	GST-free	No notes apply

Table 47: General Services – Occlusal Therapy

ITEM	GST STATUS	NOTES
961 Minor occlusal adjustment – per appointment – the detection and correction of minor irregularities and traumatic tooth contacts.	GST-free	No notes apply

ITEM	GST STATUS	NOTES
962 Interim occlusal or interim mandibular advancement appliance – an indirectly made custom interim occlusal or interim mandibular advancement appliance that covers the functional surfaces of the upper, lower or both jaws. This item number can used where use of a definitive prosthesis item number is not appropriate. The device can be utilised in the following ways: • To protect teeth and restorations during sedation or general anaesthetic procedures. • To gauge the tolerance of a patient for a definitive appliance such as an occlusal or mandibular advancement appliance. • In conjunction with a dye layer incorporated into the tissue-surface to indicate tooth-wear patterns. • To act as an interim prosthesis securing replacement teeth.	GST-free	No notes apply
963 Clinical occlusal analysis including muscle and joint palpation – this item consists of the recording of 3 separate assessments: (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. This item may be used in conjunction with other services.	GST-free (see Notes for exception)	**#**
964 Registration and mounting of dental models for occlusal analysis – this item describes the clinical procedures for accurate mounting of dental models or prostheses on an adjustable articulator or digital equivalent mounted using a digital facebow.	GST-free (see Notes for exception)	**#**
965 Occlusal appliance – an indirectly made custom occlusal appliance that fits over the functional surfaces of either the upper or the lower teeth used for diagnosis or therapy. It can be utilised in the following ways: • for treatment of temporomandibular disorders; or • as a diagnostic overlay prior to extensive rehabilitation; or • to assist in preventing parafunctional wear or damage of teeth or restorations; or • as an appliance made to locate the dentition and the jaws in predetermined positions when orthognathic jaw surgery is performed.	GST-free	No notes apply
966 Adjustment of pre-existing occlusal appliance – per appointment – alteration of a pre-existing occlusal appliance.	GST-free	No notes apply

ITEM	GST STATUS	NOTES
967 Pantographic tracing – the clinical procedure of attaching and using a specifically designed recording apparatus to graphically record movements of the jaw.	GST-free	No notes apply
968 Occlusal adjustment following occlusal analysis – per appointment – 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 or 964 (or both) have been performed as a preparation for the occlusal adjustment.	GST-free	No notes apply
971 Physical therapy for temporomandibular joint and associated structures – per appointment – application of adjunctive therapy such as heat, other radiation or ultrasonic therapy, as part of overall therapy of the temporomandibular joint and associated structures.	GST-free	No notes apply
972 Repair or addition – occlusal splint – the repair or addition, reinsertion and adjustment of an occlusal splint. Any impressions, if required, should be itemised.	GST-free (see Notes for exception)	**$**

Table 48: General Services – Miscellaneous

ITEM	GST STATUS	NOTES
981 Splinting and stabilisation – direct – per tooth – the joining of adjacent teeth to provide mutual support (where not covered by item 386 or 387).	GST-free	No notes apply
982 Enamel stripping – per appointment – the removal of enamel from the interdental surfaces of a tooth or teeth to reduce width.	GST-free	No notes apply
984 Mandibular advancement appliance for diagnosed snoring and obstructive sleep apnoea – on request from an appropriately qualified medical practitioner, this item describes the provision and appropriate dental supervision of an appliance for the treatment of diagnosed snoring and obstructive sleep apnoea disorders, with the following features: • Custom-made; • Removable; • Titratable; • Dual arch.	GST-free	No notes apply
985 Repair or modification– snoring or sleep apnoea device – the repair or modification, reinsertion and adjustment of a snoring or sleep apnoea device. Any impressions, if required, should be itemised. See item 776.	GST-free (see Notes for exception)	**$**

ITEM	GST STATUS	NOTES
986 Post-operative care not otherwise included – the provision of post-operative care by a dental practitioner, outside of expected post-operative care.	GST-free	No notes apply
987 Recontour tissue – per appointment – recontour of oral and associated tissues not described elsewhere, such as injection of dermal fillers.	GST-free (see Notes for exception)	**#**
988 Adjustment of pre-existing mandibular advancement appliance for diagnosed snoring and obstructive sleep apnoea – per appointment – this item number defines the service a dental practitioner provides for chairside modification to a pre-existing mandibular advancement appliance within the dental clinic. Adjustment in this definition pertains to the alteration of the oral appliance to address fit, occlusion or comfort issues and does not pertain to the titration mechanism adjustment of the oral appliance.	GST-free	No notes apply
989 Remake or replacement of a single arch – mandibular advancement appliance – the remake or replacement of one arch for a pre-existing mandibular advancement appliance in circumstances when a repair is not possible.	GST-free	No notes apply
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	No notes apply

This Addendum applies from 26 August 2026.

Commissioner of Taxation
26 August 2026

ATO references

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