



Herbal formulae supplied by an acupuncturist -

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Health Industry Partnership

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A person is qualified as a recognised professional in both Acupuncture and Naturopathy (or Chinese herbal medicine). The patient is treated with a range of approaches, sometimes involving the use of acupuncture and sometimes not. A herbal formulae is usually customised and dispensed at each treatment. Herbal medicine is part of the scope of practice of acupuncture, but this practitioner has further skills and is recognised in their own right as a herbalist/naturopath as well. Is the herbal formulae always GST-free by virtue of the recognised professional being an acupuncturist?

1. It is acknowledged that a person may be a *recognised professional in more than one of the services listed in the table in section 38-10(1). Therefore where a *recognised professional in both acupuncture and naturopathy (or Chinese herbal medicine) supplies a patient with a herbal formulae, the GST status of the formulae depends on which service is being provided.
2. If a herbal formulae is supplied by a *recognised professional of acupuncture who is trained in supplying herbal medicine, and it would be generally accepted in the acupuncture profession as being necessary for the appropriate treatment of the recipient of the supply, then based on the information in this question that Herbal medicine is part of the scope of Acupuncture, the herbal formulae will fall within the scope of a supply of acupuncture and will be GST-free where the elements of section 38-10(3) are satisfied.
3. If the herbal formulae is supplied by a person in their professional capacity as a naturopath or Chinese herbalist, the herbal formulae will be GST-free where the elements of section 38-10(4) are satisfied.