

# ***What is the meaning of 'artificial teeth' for the purposes of section 38-45 and Schedule 3 - Item 30?***

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## Health Industry Partnership

### What is the meaning of 'artificial teeth' for the purposes of section 38-45 and Schedule 3 – Item 30?

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### What is the meaning of 'artificial teeth' for the purposes of section 38-45 and Schedule 3 - Item 30?

1. Item 30 lists 'dentures and artificial teeth'. The ATO considers that an artificial tooth is one which is fabricated and replaces a natural tooth in form and function. The term 'artificial teeth' will include one single tooth as well as a multiple of teeth.
2. The supply of an artificial tooth will be GST-free at all points in the supply chain provided that the other requirements of section 38-45(1) are satisfied.
3. Under this interpretation, veneers would not be GST-free when being supplied from a dental laboratory to a dental professional as veneers are designed to cover only a part of the exposed anatomical surface of a natural tooth, rather than replace natural teeth in form and function. Full crowns and bridges will be GST-free under item 30 of Schedule 3 and will be GST-free at all points in the supply chain. However, veneers will in most cases be GST-free to a patient as goods supplied in the course of supplying a GST-free supply under section 38-10(3). For more information on 'in the course of supplying' see Issue 2.