


***CR 2011/58 - Goods and services tax: goods and services supplied by dental prosthetists and technicians (of the Oral Health Professionals Association)***

 This cover sheet is provided for information only. It does not form part of *CR 2011/58 - Goods and services tax: goods and services supplied by dental prosthetists and technicians (of the Oral Health Professionals Association)*



Contents	Para
<b>LEGALLY BINDING SECTION:</b>	
What this Ruling is about	1
Relevant provision(s)	2
Class of entities	4
Qualifications	5
Date of effect	9
Scheme	10
Ruling	18
<b>NOT LEGALLY BINDING SECTION:</b>	
<b>Appendix 1</b>	
<i>Explanation</i>	31
<b>Appendix 2</b>	
<i>Detailed contents list</i>	91
<b>Attachment A</b>	
<b>Flowchart: Supplies by Dental Technicians</b>	<b>Page 19</b>
<b>Attachment B</b>	
<b>GST status of supplies by dental technicians and prosthetists</b>	<b>Page 20</b>

## Class Ruling

### Goods and services tax: goods and services supplied by dental prosthetists and technicians (of the Oral Health Professionals Association)

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

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

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

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

## What this Ruling is about

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

### Relevant provision(s)

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

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

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

3. A reference to a dental prosthetist is a reference to a recognised professional dental prosthetist.

## **Class of entities**

4. The class of entities to which this Ruling applies consists of dental prosthetists and dental technicians who are members of the Oral Health Professionals Association (OHPA).

## **Qualifications**

5. The Commissioner makes this Ruling based on the precise scheme identified in this Ruling.

6. The class of entities defined in this Ruling may rely on its contents provided the scheme actually carried out is carried out in accordance with the scheme described in paragraphs 10 to 17 of this Ruling.

7. If the scheme actually carried out is materially different from the scheme that is described in this Ruling, then:

- this Ruling has no binding effect on the Commissioner because the scheme entered into is not the scheme on which the Commissioner has ruled; and
- this Ruling may be withdrawn or modified.

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## **Date of effect**

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9. This Ruling applies to tax periods commencing on or after 1 July 2010. However, this Ruling will not apply to taxpayers to the extent that it conflicts with the terms of a settlement of a dispute agreed to before the date of issue of this Ruling (see paragraphs 75 and 76 of Taxation Ruling TR 2006/10).

## **Scheme**

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10. The following description of the scheme is based on information provided by the applicant.
11. Members of the OHPA consist of dental prosthetists and dental technicians.
12. The dental prosthetists supply their services to patients and to business entities such as other dental practices, dental hospitals and laboratories.
13. Dental technicians do not provide their services directly to patients. They are restricted by the relevant State or Territory legislation from doing so. They only make supplies to other business entities such as dentists, prosthetists and other laboratories.
14. The dental prosthetists and technicians also supply customised toothbrushes for people with disabilities, dentures and artificial teeth, and mandibular advancement splints. These products are listed as medical aids and appliances in Schedule 3 to the GST Act.
15. The supplies made by the dental prosthetists and technicians also include specifically designed spare parts for the medical aids and appliances and repairs and modifications to the medical aids and appliances.
16. There are occasions when the supplies are paid for by someone other than the patient.
17. The common terminology used for goods and services in the dental industry and their meaning is from the Australian Schedule of Dental Services and Glossary which is published by the Australian Dental Association (ADA).

## **Ruling**

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18. This Ruling addresses the goods and services tax (GST) consequences of the supply of goods and services by dental prosthetists and dental technicians.

### **Supplies made by dental prosthetists under section 38-10**

#### ***Supplies of services to patients***

19. Supplies of dental services by a dental prosthetist to a patient, that is generally accepted in the dental profession as being necessary for the appropriate treatment of that patient, is GST-free under subsection 38-10(1) (see paragraphs 35 to 51 of this Class Ruling).

***Supplies of goods to patients (goods other than medical aids and appliances covered by Schedule 3 to the GST Act)***

20. Supplies of goods to a patient in the course of supplying that patient a GST-free dental service (including a dental prosthetist service) under subsection 38-10(1) is also GST-free under subsection 38-10(3) if the supply is made at the premises at which the GST-free service is supplied (see paragraphs 61 to 63 of this Class Ruling).

***Supplies of services to third parties***

21. Supplies of dental services by a dental prosthetist to a third party (that is a person or a business that is not the patient) are not GST-free under subsection 38-10(1) as they are not for the appropriate treatment of the patient. They will be making a supply to a third party where the third party, rather than the patient, has contracted them for the supply (see paragraphs 49 to 51 and 53 to 60 of this Class Ruling).

***Supplies made by dental technicians under section 38-10***

22. Supplies made by dental technicians are not GST-free under section 38-10. Dental technicians are restricted by the relevant State or Territory legislation from providing services directly to patients. As such, they only make supplies to other business entities and those supplies would not be the appropriate treatment of the recipient of the supply, that is, a patient as is required by paragraph 38-10(1)(c) ( see paragraphs 49 to 51 of this Class Ruling).

***Supplies of medical aids and appliances******Supplies of medical aids and appliances used in the dental industry***

23. Supplies of 'customised toothbrushes for people with disabilities', 'dentures and artificial teeth', and 'mandibular advancement splints' are GST-free under subsection 38-45(1) at all points in the supply chain. Things made or consumed in the process of constructing and supplying one of these items form part of the one overall GST-free supply of that item, even if the components are itemised separately on the bill (see paragraphs 64 to 75 of this Class Ruling).

***Supplies of specifically designed spare parts for medical aids and appliances***

24. The supply of a specifically designed spare part for a GST-free medical aid or appliance ('customised toothbrushes for people with disabilities', 'dentures and artificial teeth', and 'mandibular advancement splints') is GST-free under subsection 38-45(2). This will include labour services where it is merely incidental to the supply of the specifically designed spare part.

25. However, specifically designed spare parts will not be GST-free where they are merely incidental to a supply of labour services.

26. If the specifically designed spare part or the labour is not incidental to the other, the specifically designed spare part will be GST-free and the labour services will be taxable (see paragraphs 76 to 90 of this Class Ruling).

27. Generic spare parts that are not specifically designed for a GST-free medical aid or appliance are not GST-free. They are treated in the same way as labour services (see ATO ID 2001/216).

***Supplies of repairs of medical aids and appliances***

28. A repair of a medical aid or appliance is only GST-free where it is the supply of specifically designed spare parts for a GST-free medical aid or appliance (see paragraphs 80 to 90 of this Class Ruling).

***Supplies of modifications of medical aids and appliances***

29. The supply by a dental prosthetist to a patient of a modification to a denture or other appliance undertaken for the changing condition of the patient is GST-free under subsection 38-10(1) (see paragraph 47 of this Class Ruling).

30. The supply of a modification to a denture by a dental technician is only GST-free to the extent that a specifically designed spare part would be GST-free under subsection 38-45(2) (see paragraphs 76 to 90 of this Class Ruling).

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**Commissioner of Taxation**15 June 2011

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## Appendix 1 – Explanation

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**①** *This Appendix is provided as information to help you understand how the Commissioner's view has been reached. It does not form part of the binding public ruling.*

31. Under the GST Act, some goods and services supplied by dental prosthetists and dental technicians are GST-free where certain requirements are satisfied. Supplies that do not satisfy the GST-free requirements will be taxable, provided the suppliers are registered or required to be registered for GST.

### **Taxable supplies – section 9-5**

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

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

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

34. 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 to be considered are those that relate to GST-free supplies.

### **GST-free supplies: section 38-10 and section 38-45**

#### ***Category 1: Dental services and goods supplied together by recognised professionals to patients – section 38-10***

##### *Dental services – subsection 38-10(1)*

35. Subsection 38-10(1) states that a supply is GST-free if:

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

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

*Paragraph 38-10(1)(a)*

*Are dental services specified in the table or the regulations?*

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

*Paragraph 38-10(1)(b)*

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

38. Under section 195-1, a person is a recognised professional, in relation to the supply of a service of a 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 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*.

39. Dental prosthetists and dental technicians who are required to be registered pursuant to relevant State or Territory legislation are considered to be a 'recognised professional' in dental services pursuant to paragraph (a) above.

*Paragraph 38-10(1)(c)*

(See Issue 2.a. Section 38-10 Other health services of the Health Industry Partnership – issues register.)<sup>1</sup>

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

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<sup>1</sup> Issue 2.a of the Health Issues Register is a public ruling for the purposes of section 105-60 of schedule 1 to the *Taxation Administration Act 1953*.

*What is 'appropriate treatment'?*

41. A dental prosthetist will provide 'appropriate treatment' to the patient where they assess the patient's state of health and determine a process to pursue in an attempt to preserve, restore or improve the physical or psychological wellbeing of that patient and includes subsequent supplies for that assessed process.

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

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

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

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

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

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

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

48. Services in relation to determining that the repair is required and a subsequent service to ensure that the denture fits correctly will also be GST-free where the elements of section 38-10 are satisfied.

*Who is the 'recipient of the supply'?*

49. For a supply of professional services together with goods to be GST-free under this category, paragraph 38-10(1)(c) requires that the supply must generally be accepted in the profession associated with supplying services of that kind as being 'necessary for the appropriate treatment of the recipient of the supply'.

50. Section 195-1 of the GST Act defines 'recipient' in relation to a supply, to mean 'the entity to which the supply was made'.

51. Where a supply is made to another business or organisation, such as another dental prosthetist, or to other parties such as a government department or insurance company, they will not be receiving 'appropriate treatment'. This means that such supplies are not GST-free under this category. The only entity who can be in receipt of 'appropriate treatment' is the patient and only those supplies that are made to patients can be GST-free under this category.

*Why doesn't this category apply to dental technicians?*

52. Dental technicians are restricted by the relevant State or Territory legislation from providing services directly to patients. They only make supplies to other business entities, such as dentists, dental prosthetists or other laboratories. As only supplies made to patients are GST-free under this category, supplies made by dental technicians will not be GST-free under this category.

*Are the supplies being made to someone else who is not the patient?*

53. Some arrangements involve the dental prosthetist, the patient and other people or businesses such as other dental practices, dental hospitals, insurers, government departments or employers. These other people are known as third parties. In determining whether a dental prosthetist has made a supply to a third party, it is necessary to consider the character of each arrangement.

54. It is the Australian Taxation Office's view that a dental prosthetist will be making a supply to a third party if they have entered into a binding obligation, for example, a contract, under which the dental prosthetist is required to provide something to the third party or to the patient for which the third party is required to pay the dental prosthetist. In other words, who has the dental prosthetist contracted with for that supply, the third party or the patient? If it is the third party, that third party is the recipient of the dental prosthetist's supply.

55. Any supply that a dental prosthetist makes to a third party is not a GST-free supply of dental services under subsection 38-10(1). The supply will be taxable where the requirements of section 9-5 are met.

*What about supplies paid for by someone else other than the patient?*

56. If an arrangement does not create a binding obligation between the dental prosthetist and the third party, the dental prosthetist will not be making a supply to that third party. That is, if the dental prosthetist has not contracted with the third party but instead has contracted with the patient, the patient will be the recipient of the dental prosthetist's supply. In this scenario, the dental prosthetist is only making one supply of dental services to the patient and the third party is paying on that patient's behalf. The supply of services to the patient will be GST-free under subsection 38-10(1) where all the requirements of that subsection are met.

***Example 1 – third party paying on a patient's behalf***

57. Susie is a dental prosthetist. Andrew makes an appointment to see Susie to have his dentures repaired. At the initial consultation, Andrew tells Susie that he sustained the damage to his tooth whilst at work and that she can bill his employer for her costs. Susie confirms with Andrew's employer that she can send the bill to them.

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

***Example 2 – taxable supply to a third party***

59. Susie is contracted by a Government agency to provide denture repair services to a certain group of people in her local community under the Government's dental health care program. Before providing any services, Susie enters into a written agreement with the Government agency which requires Susie to provide the denture repair services and specifies the amount that she will receive from the Government agency in return for those services. The agreement creates a binding obligation on Susie to perform the services and creates a binding obligation on the Government agency to pay. Under the agreement, any services Susie provides to patients beyond what is specified in the agreement must be paid for by the patients themselves. The Government agency then advises people under that scheme that they must go to Susie for their free denture repairs.

60. Susie is making a taxable supply to the Government agency. Any services that she is asked by the patient to perform but which are not covered by the agreement with the Government agency are supplies by Susie to the patient which may be GST-free.

**Dental goods – subsection 38-10(3)**

61. Dental prosthetists who are making GST-free supplies of dental services under subsection 38-10(1) are also capable of supplying GST-free goods together with those services under subsection 38-10(3).

62. If a dental prosthetist supplies goods as part of a GST-free dental service, those goods are also GST-free if they are supplied to the patient *in the course of supplying* a dental service and the supply is made at the premises at which the service is supplied.

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

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

**Category 2: Certain medical aids and appliances and their specifically designed spare parts – section 38-45***Medical aids and appliances – subsection 38-45(1)*

64. Subsection 38-45(1) states:

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

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

65. A supply that satisfies all the requirements in subsection 38-45(1) will be GST-free at all points in the supply chain. The supply remains GST-free no matter who supplies it or who the supply is made to.

66. In determining whether a medical aid and appliance is specifically designed for people with an illness or disability, reference should be made to the designer’s/manufacturer’s intention of how the good is to be used and its features. Indicators of the designer’s/manufacturer’s intention of how a good is to be used include how the good is marketed and the type of retail outlets at which the goods can be purchased (see Issue 1.c of the GST Pharmaceutical Health Forum – Issues Register.)<sup>2</sup>

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<sup>2</sup> Issue 1.c of the GST Pharmaceutical Health Forum Issues Register is a public ruling for the purposes of section 105-60 of schedule 1 to the *Taxation Administration Act 1953*.

67. In determining whether a medical aid or appliance is used by people without an illness or disability, reference should be made to how the wider community uses these goods. That is, the common purpose for which the goods are purchased. Subsection 38-45(1) does not require the GST treatment of a medical aid or appliance to be determined by reference to the actual use for which an item is being purchased but rather focuses on the purpose for which the wider community purchases these products. Accordingly, irregular and uncommon use of a medical aid or appliance in a way contrary to its manufactured purpose will not prevent the good from being GST-free (see Issue 1.d of the GST Pharmaceutical Health Forum – Issues Register).<sup>3</sup>

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

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

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

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

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

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<sup>3</sup> Issue 1.d of the GST Pharmaceutical Health Forum Issues Register is a public ruling for the purposes of section 105-60 of schedule 1 to the *Taxation Administration Act 1953*.

**Consumables**

72. Where, in the course of supplying one of the products listed at item 29, item 30 or item 75 in the table in Schedule 3 to the GST Act, a dental prosthetist or dental technician consumes various other things, there is only one overall supply of the listed product. Things made and consumed in the process of constructing and supplying a listed product form part of the one overall GST-free supply of that product, even if the components are separately itemised in the bill.

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

***Example 3 – goods used/consumed in the process of constructing and/or supplying a GST-free medical aid or appliance***

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

75. However, where these things are supplied separately to the medical aid or appliance, for example, in the course of a repair service or as spare parts themselves, they will only be GST-free if they are specifically designed spare parts of that medical aid or appliance. Generic spare parts which do not form part of the initial GST-free supply of the aid or appliance but which are supplied separately on their own will not be GST-free.

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

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

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

78. Spare parts that are not specifically designed to replace a faulty, worn or broken part of a GST-free medical aid or appliance are not GST-free. This means that things like generic screws which are not specifically designed for a GST-free medical aid or appliance are not GST-free spare parts. However, as explained in paragraphs 66 to 69, things used and/or consumed in the construction and overall supply of a GST-free medical aid or appliance are part of that overall GST-free supply. Therefore, whilst a generic screw when supplied on its own is not a GST-free spare part for a denture because it is not specifically designed for that purpose, would be GST-free if that screw formed part of the initial supply of the denture.

***Example 4 – a part that cannot be used as a spare part for a GST-free medical aid or appliance***

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

**Repair services**

80. There is no specific exemption in the GST Act for the supply of any labour services relating to the installation, fitting or repair of medical aids or appliances or their spare parts.

81. However, where the specifically designed spare parts are supplied together with a labour service component as part of one single transaction, the GST treatment of that transaction will depend on how the supply is characterised.

<b>What is the character of the supply?</b>			
<b>Type</b>	<b>Main component</b>	<b>Integral, ancillary or incidental component</b>	<b>GST outcome</b>
<b>A</b>	Specifically designed spare parts	Labour services	A single GST-free supply of specifically designed spare parts
<b>B</b>	Labour services	Specifically designed spare parts	A single taxable supply of labour services
<b>C</b>	Separately identifiable supplies of spare parts and labour services	Neither is integral, ancillary or incidental to the other	A partly taxable and partly GST-free supply – GST is only payable on the taxable part – use a reasonable basis for apportionment

***What does integral, ancillary or incidental mean?***

82. Some indicators that something may be integral, ancillary or incidental to another thing are:

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

83. Therefore, a part of a supply will be integral, ancillary or incidental to another part of the supply where it is insignificant in value or function, or merely complements the dominant part of the supply.

***Example 5 – GST-free supply of spare parts to which labour services are integral, ancillary or incidental***

84. A tooth is added to a denture to replace a broken or missing tooth under a 'supply and fit' contract. The fitting of the tooth will be integral, ancillary or incidental to the supply of the tooth itself. The whole supply is GST-free as the supply of an 'artificial tooth'. See Type A in the table in paragraph 81.

***Example 6 – taxable supply of labour services to which the spare parts are integral, ancillary or incidental***

85. A denture is in poor condition and is sent to be restored which involves a significant amount of labour services. As part of that restoration, a clasp is replaced. Of itself, the clasp is a GST-free spare part for a denture. However, in this case, the supply of the clasp is integral, ancillary or incidental to the supply of the restoration service. 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 whole supply is taxable. See Type B in the table in paragraph 81.

***Example 7 – GST-free supply of spare parts and taxable supply of labour services as neither is integral, ancillary or incidental***

86. A tooth is added to a denture to replace a broken or missing tooth under a 'supply and fit' contract. At the same time, the technician discovers a small crack in the denture base and repairs this also. An extra or increased charge is made for the repair of the crack. The supply of the service of repairing the crack is taxable. The supply of the fitted tooth is a separately identifiable supply in which the fitting of the tooth is integral, incidental or ancillary to the GST-free supply of the tooth itself. The supply is partly taxable and partly GST-free. See Type C in the table in paragraph 81.

**Apportionment**

***A supply that is partly taxable and partly GST-free***

87. When a dental prosthetist or dental technician makes a supply which is partly taxable and partly GST-free (a mixed supply), they will need to apportion the consideration charged for the supply between the GST-free and taxable parts pursuant to section 9-80.

88. A reasonable basis for apportionment must be used and each case must be determined on its own facts. Records must be kept that explain the method of apportionment used. Goods and Services Tax Ruling GSTR 2001/8: apportioning the consideration for a supply that includes taxable and non-taxable parts gives further guidance on mixed supplies and apportionment.

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

89. In some circumstances, it may be difficult to determine those parts of a supply that are GST-free and those parts that are taxable or it may be difficult to work out those supplies that are GST-free and those that are taxable.

90. Subsection 38-45(3) allows a supplier and recipient to agree not to treat supplies, or a particular supply, as GST-free. In other words, where a supply is made to another business, both businesses can agree to treat the supply as taxable. This reduces the administrative burden while allowing the other business to claim a GST credit.

## **Appendix 2 – Detailed contents list**

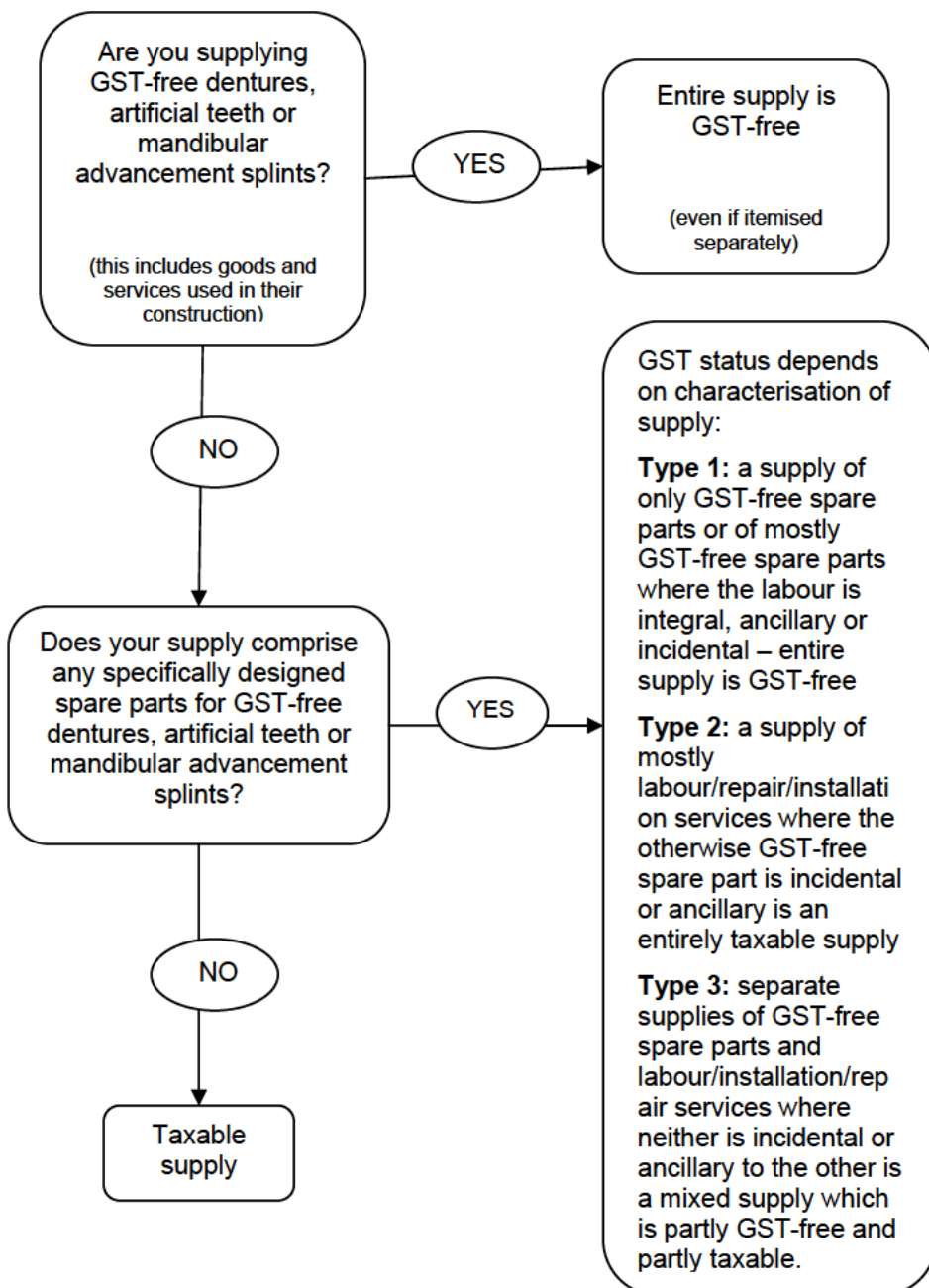
91. The following is a detailed contents list for this Ruling:

	<b>Paragraph</b>
<b>What this Ruling is about</b>	<b>1</b>
Relevant provision(s)	2
Class of entities	4
Qualifications	5
<b>Date of effect</b>	<b>9</b>
<b>Scheme</b>	<b>10</b>
<b>Ruling</b>	<b>18</b>
Supplies made by dental prosthetists under section 38-10	19
<i>Supplies of services to patients</i>	19
<i>Supplies of goods to patients (goods other than medical aids and appliances covered by Schedule 3 to the GST Act)</i>	20
<i>Supplies of services to third parties</i>	21
Supplies made by dental technicians under section 38-10	22
Supplies of medical aids and appliances	23
<i>Supplies of medical aids and appliances used in the dental industry</i>	23
<i>Supplies of specifically designed spare parts for medical aids and appliances</i>	24
<i>Supplies of repairs of medical aids and appliances</i>	28
<i>Supplies of modifications of medical aids and appliances</i>	29
<b>Appendix 1 – Explanation</b>	<b>31</b>
Taxable supplies – section 9-5	32
GST-free supplies: section 38-10 and section 38-45	35
<i>Category 1: Dental services and goods supplied together by recognised professionals to patients – section 38-10</i>	35
<i>Dental Services – subsection 38-10(1)</i>	35
<i>Paragraph 38-10(1)(a)</i>	37
<i>Are dental services specified in the table or the regulations?</i>	37
<i>Paragraph 38-10(1)(b)</i>	38
<i>Who is a recognised professional in relation to the supply of dental services?</i>	38

<i>Paragraph 38-10(1)(c)</i>	40
<i>What is 'appropriate treatment'?</i>	41
<i>Who is the 'recipient of the supply'?</i>	49
<i>Why doesn't this category apply to dental technicians?</i>	52
<i>Are the supplies being made to someone else who is not the patient?</i>	53
<i>What about supplies paid for by someone else other than the patient?</i>	56
<i>Example 1 – third party paying on a patient's behalf</i>	57
<i>Example 2 – taxable supply to a third party</i>	59
<i>Dental goods – subsection 38-10(3)</i>	61
<i>Category 2: Certain medical aids and appliances and their specifically designed spare parts – section 38-45</i>	64
<i>Medical aids and appliances – subsection 38-45(1)</i>	64
<i>Consumables</i>	72
<i>Example 3 – goods used/consumed in the process of constructing and/or supplying a GST-free medical aid or appliance</i>	74
<i>Spare parts for GST-free medical aids and appliances – subsection 38-45(2)</i>	76
<i>Example 4 – a part that cannot be used as a spare part for a GST-free medical aid or appliance</i>	79
<i>Repair services</i>	80
<i>What does integral, ancillary or incidental mean?</i>	82
<i>Example 5 – GST-free supply of spare parts to which labour services are integral, ancillary or incidental</i>	84
<i>Example 6 – taxable supply of labour services to which the spare parts are integral, ancillary or incidental</i>	85
<i>Example 7 – GST-free supply of spare parts and taxable supply of labour services as neither is integral, ancillary or incidental</i>	86
<i>Apportionment</i>	87
<i>A supply that is partly taxable and partly GST-free</i>	87
<i>Charging GST on a GST-free medical aid or appliance or a specifically designed spare part</i>	89
<b>Appendix 2 – Detailed contents list</b>	<b>91</b>
<b>Attachment A</b>	<b>Page 20</b>
<b>Attachment B</b>	<b>Page 21</b>

## Attachment A

### Flowchart: Supplies by Dental Technicians



## Attachment B

### GST STATUS OF SUPPLIES BY DENTAL TECHNICIANS AND DENTAL PROSTHETISTS

The item numbers and descriptions used are those used by the Australian Dental Association and its members as a common point of reference for supplies made by technicians. It is acknowledged that these item numbers and descriptions are specific to dentists and dental prosthetists and include a number of supplies (particularly those described as 'direct') that are not made by technicians because they do not perform any work directly in the patient's mouth. Industry has advised us of those items from the ADA's Australian Schedule of Dental Services and Glossary which are relevant to technicians and prosthetists respectively. It is acknowledged that the item description is written from the perspective of the dentist or dental prosthetist and as such, ask that technicians read and interpret the item description by reference to the part that a technician would play in delivering that service.

NOTE: 'indirect' = work done outside the patient's mouth and 'direct' = work done inside the patient's mouth

Item	Brief Description	ADA Comprehensive Description	GST Status for technicians	Notes
<b>Diagnostic Services</b>				
<b>Preventative, Prophylactic and bleaching services</b>				
151	Provision of a mouthguard – indirect	Construction, using a model(s) prepared from an impression(s) of the teeth, and insertion of a mouthguard to protect teeth and the investing tissues in contact sports and hazardous activities.	Taxable	T
153	Bi-maxillary mouthguard – indirect	Construction, using models prepared from impressions of the teeth, and insertion of a bimaxillary mouthguard to protect teeth and their investing tissues in contact sports and hazardous activities. The appliance covers the teeth of both mandibular and maxillary arches.	Taxable	T
<b>Restorative Services – when supplied by laboratories</b>				
511	Metallic restoration – one surface	Direct metallic restoration of a cavity involving one surface of a tooth.	Taxable	T
512	Metallic restoration – two surfaces	Direct metallic restoration of a cavity involving two surfaces of a tooth.	Taxable	T
513	Metallic restoration – three surfaces	Direct metal restoration of a cavity involving three surfaces of a tooth.	Taxable	T

<b>514</b>	Metallic restoration – four surfaces	Direct metal restoration of a cavity involving four surfaces of a tooth.	GST-free	F
<b>515</b>	Metallic restoration – five surfaces	Direct metal restoration of a cavity involving five surfaces of a tooth.	GST-free	F
<b>554</b>	Inlay/onlay – metallic – one surface	Insertion of a metallic inlay or onlay to restore one surface of a tooth.	Taxable	T
<b>555</b>	Inlay/onlay – metallic – two surfaces	Insertion of a metallic inlay or onlay to restore two surfaces of a tooth.	Taxable	T
<b>556</b>	Inlay/onlay – metallic – three or more surfaces	Insertion of a metallic inlay or onlay to restore three or more surfaces of a tooth.	Taxable	T
<b>567</b>	Inlay/onlay – tooth-coloured – one surface	Insertion of a resin-based or porcelain inlay or onlay to restore one surface of a tooth.	Taxable	T
<b>568</b>	Inlay/onlay – tooth-coloured – two surfaces	Insertion of a resin-based or porcelain inlay or onlay to restore two surfaces of a tooth.	Taxable	T
<b>569</b>	Inlay/onlay – tooth-coloured – three or more surfaces	Insertion of a resin-based or porcelain inlay or onlay to restore three or more surfaces of a tooth.	Taxable	T
<b>576</b>	Stainless steel crown	The attachment of a tooth-coloured veneer to the surface of a tooth. The veneer is constructed indirectly.	GST-free	F
<b>582</b>	Veneer – direct	Direct bonding of a veneer of adhesive tooth-coloured material to the surface of a tooth.	Taxable	T
<b>583</b>	Veneer – indirect	The attachment of a tooth-coloured veneer to the surface of a tooth. The veneer is constructed indirectly.	Taxable	T
<b>597</b>	Post – direct	Insertion of a post into a prepared root canal to provide an anchor for an artificial crown or other restoration.	GST-free	F, SP
<b>Prosthodontics</b>				
<b>611</b>	Full crown – acrylic resin – indirect	An artificial crown constructed with an acrylic-based material, restoring a natural tooth or osseointegrated implant.	GST-free	F
<b>613</b>	Full crown – non-metallic – indirect	An artificial crown constructed of tooth-coloured material, restoring a natural tooth or osseointegrated implant.	GST-free	F

<b>615</b>	Full crown – veneered – indirect	An artificial crown constructed with a metallic base veneered with a tooth-coloured material, restoring a natural tooth or osseointegrated implant.	GST-free	F
<b>618</b>	Full crown – metallic – indirect	An artificial crown constructed of cast metal, restoring a natural tooth or osseointegrated implant.	GST-free	F
<b>620</b>	Three-quarter crown – metallic – indirect	An artificial crown constructed of cast metal covering three of the four axial surfaces in addition to the occlusal or incisal surface of a tooth.	GST-free	F
<b>621</b>	Three-quarter crown – non-metallic – indirect	An artificial crown constructed of tooth-coloured material covering three of the four axial surfaces in addition to the occlusal or incisal surface of a tooth.	GST-free	F
<b>625</b>	Post and core for crown – indirect	A post and core fabricated accurately to the dimension of the prepared root canal(s) and the desired coronal anatomy to provide an anchor foundation for an artificial crown.	GST-free	F, SP
<b>629</b>	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 over-denture. It may incorporate a precision or magnetic attachment which should be separately itemised.	GST-free	F, SP
<b>631</b>	Temporary (provisional) crown	Temporary (provisional) restoration of a tooth with a crown which is designed to last until a permanent crown can be constructed or the tooth is removed. This item should only be used where a temporary (provisional) crown is not an intrinsic part of another service. It should not be used for a temporary (provisional) restoration between appointments during crown construction.	GST-free	F
<b>632</b>	Temporary (provisional) bridge – per pontic	Placement of a bridge designed to last until a permanent bridge can be constructed and inserted. The temporary (provisional) restorations of the abutments are itemised separately. This item should only be used where a temporary (provisional) bridge is not an intrinsic part of the treatment being provided. It should not be used for a temporary (provisional) bridge between appointments during bridge construction.	GST-free	F

<b>643</b>	Bridge pontic – indirect – per pontic	The provision of an artificial replacement tooth joined to a retainer(s) on an abutment tooth or osseointegrated implant. The number of pontics should be indicated and the retainers should be appropriately itemised.	GST-free	F
<b>644</b>	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.	Taxable – unless part of the overall supply of a GST-free denture or artificial tooth or comprises specifically designed spare parts for a denture or artificial tooth	SP
<b>645</b>	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 indicated. The number of pontics should be separately itemised.	Taxable – unless part of the overall supply of a GST-free denture or artificial tooth or comprises specifically designed spare parts for a denture or artificial tooth	SP
<b>649</b>	Retainer for bonded bridge – indirect – per tooth	A bridge retainer and framework to be bonded to the abutment tooth/teeth for support of the bridge pontic(s). The number of abutment teeth involved should be indicated. The number of pontics used should be separately itemised.	Taxable – unless part of the overall supply of a GST-free artificial tooth or comprises specifically designed spare parts for artificial tooth	SP
<b>666</b>	Prosthesis with metal frame attached to implants – per tooth	A prosthesis carrying denture teeth on a cast metal frame, supported entirely on the implants to which it is attached.	GST-free	F
<b>679</b>	Surgical implant guide	Provision of an appliance which indicates the ideal location and angulation for insertion of implants.	Taxable	T
<b>711</b>	Complete maxillary denture	Provision of a removable dental prosthesis replacing the natural teeth and adjacent tissues in the maxilla.	GST-free	F
<b>712</b>	Complete mandibular denture	Provision of a removable dental prosthesis replacing the natural teeth and adjacent tissues in the mandible.	GST-free	F
<b>716</b>	Metal palate or plate	A reinforcing cast metal section added to a resin denture base. The other	GST-free	F, SP

		denture components should be appropriately itemised.		
<b>719</b>	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	F
<b>721</b>	Partial maxillary denture – resin base	Provision of a resin base for a removable dental prosthesis for the maxilla where some natural teeth remain. Other components of the denture such as teeth, rests and clasps should be appropriately itemised.	GST-free	F, SP
<b>722</b>	Partial mandibular denture – resin base	Provision of a resin base for a removable dental prosthesis for the mandible where some natural teeth remain. Other components of the denture such as teeth, rests and clasps should be appropriately itemised.	GST-free	F, SP
<b>727</b>	Partial maxillary denture – cast metal framework	Provision of the framework for a removable dental prosthesis made with a cast metal, which usually incorporates the clasps and retainers, on which to replace teeth from the maxilla where some natural teeth remain. Other components of the denture such as teeth, wrought clasps or rests and immediate replacements should be appropriately itemised.	Taxable – unless part of the overall supply of a GST-free denture	T
<b>728</b>	Partial mandibular denture – cast metal framework	Provision of the framework for a removable dental prosthesis made with a cast metal, which usually incorporates the clasps and retainers, on which to replace teeth from the mandible where some natural teeth remain. Other components of the denture such as teeth, wrought clasps or rests and immediate replacements should be appropriately itemised.	Taxable – unless part of the overall supply of a GST-free denture	T
<b>731</b>	Retainer – per tooth	A retainer or attachment fitted to a tooth to aid retention of a partial denture. The number of retainers should be indicated.	GST-free	F, SP
<b>732</b>	Occlusal 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	F, SP
<b>733</b>	Tooth/teeth	An item to describe the tooth/teeth added to the base of a new partial denture. The number of teeth should be indicated.	GST-free	F, SP
<b>734</b>	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.	Taxable	T
<b>735</b>	Precision or magnetic attachment	A preformed device consisting of two complementary parts, one	GST-free	F, SP

		incorporated within the denture and the other attached to a natural tooth, root or osseointegrated implant, to provide support and retention for the denture.		
<b>736</b>	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	F, SP
<b>737</b>	Resilient lining	Provision of a resilient tissue-bearing surface for a removable prosthesis. This item may be used with the provision of new, or maintenance of pre-existing, prostheses. Complementary services should be appropriately itemised.	Taxable – unless part of the overall supply of a GST-free denture	T
<b>738</b>	Wrought bar	A wrought bar joining sections of a partial prosthesis.	Taxable – unless part of the overall supply of a GST-free denture or is specifically designed spare parts for a denture	SP
<b>739</b>	Metal backing – per backing	An extension of the casting of a cast metal partial denture to provide a backing for the denture tooth. The number of backings should be indicated.	Taxable	T
<b>741</b>	Adjustment of pre-existing 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.	Taxable	T
<b>743</b>	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.	Taxable	T
<b>744</b>	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.	Taxable	T
<b>745</b>	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.	Taxable	T
<b>746</b>	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.	Taxable	T

<b>753</b>	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.	Taxable	T
<b>754</b>	Denture base modification	Structural addition to a denture base to enhance aesthetics or function.	Taxable – unless comprises specifically designed spare parts for a denture	SP
<b>761</b>	Reattaching pre-existing tooth or clasp to denture	Repair, insertion and adjustment of a denture involving re-attachment of a pre-existing tooth or clasp.	Taxable	T
<b>762</b>	Replacing/adding clasp on denture – per clasp	Repair, insertion and adjustment of a denture involving replacement or addition of a clasp or clasps.	GST-free	SP
<b>763</b>	Repairing broken base of a complete denture	Repair, insertion and adjustment of a broken resin denture base.	Taxable	T
<b>764</b>	Repairing broken base of a partial denture	Repair, insertion and adjustment of a broken resin denture base.	Taxable	T
<b>765</b>	Replacing tooth on denture – per tooth	Repair, insertion and adjustment of a denture where a new tooth is needed.	GST-free	SP
<b>768</b>	Adding tooth to partial denture to replace an extracted or decoronated tooth – per tooth	Modification, insertion and adjustment of a partial denture involving an addition to accommodate the loss of a natural tooth or its coronal section.	GST-free	SP
<b>769</b>	Repair or addition to metal casting	Repair of or addition to the cast metal frame of a denture. This is a complex procedure requiring the dismantling of the denture. Other complementary services should be appropriately itemised.	Taxable	T
<b>772</b>	Splint – resin – indirect	A resin appliance attached to the teeth for stabilising mobile or displaced teeth. A resin splint may also be used to stabilise a fractured jaw. This item includes the subsequent removal of the splint.	Taxable	T
<b>773</b>	Splint – metal – indirect	A cast metal appliance bonded to the teeth to stabilise mobile or displaced teeth. Metal splints may also be used to stabilise a fractured jaw. This item includes the subsequent removal of the splint.	Taxable	T

<b>774</b>	Obturator	A prosthesis attached to a denture or osseointegrated implant(s) which is used to close an opening in the palate or to replace other lost tissues.	Taxable – unless part of the overall supply of a GST-free denture or comprises specifically designed spare parts for a denture	SP
<b>775</b>	Characterisation of denture base	Stippling, staining, festooning or shaping rugae on the appropriate surface(s) of a denture.	Taxable – unless part of the overall supply of a GST-free denture	T
<b>777</b>	Identification	Marking a dental appliance with a patient's name or other form of enduring patient identification.	Taxable – unless part of the overall supply of a GST-free denture	T
<b>778</b>	Inlay for denture tooth	Provision of an inlay in a denture tooth.	Taxable – unless part of the overall supply of a GST-free denture	T
<b>779</b>	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.	Taxable	T
<b>Orthodontics</b>				
<b>811</b>	Passive removable appliance – per arch	A removable, one arch appliance attached to the dentition by metal clasps or similar device designed to maintain the position of the teeth in the dentition. The appliance does not provide pressure directed at tooth movement. Sometimes used following orthodontic active treatment to maintain a correction.	Taxable	T
<b>821</b>	Active removable appliance – per arch	A removable, one arch appliance attached to the dentition by clasps or similar device which contains some elements capable of exerting pressure on either individual teeth or parts of the arch to achieve tooth or dental arch movement.	Taxable	T
<b>823</b>	Functional orthopaedic appliance	An appliance whose primary action involves orthopaedic change of jaw shape or relationship utilising and modifying the effect of the environmental tissues. Many are bi-maxillary appliances involving upper and lower arches.	Taxable	T

		Bi-maxillary appliances are regarded as single appliances.		
<b>829</b>	Partial banding – per arch	Application of bands and/or brackets to six teeth or fewer in the maxillary or mandibular arch, which can be attached to a resilient arch wire.	Taxable	T
<b>831</b>	Full arch banding – per arch	Application of bands and brackets for attachment of resilient arch wires to most of the teeth of the maxillary or mandibular arch to correct the position of teeth or to correct the arch form. This procedure includes the removal of the appliance and the provision and supervision of the initially provided fixed or removable retention appliance.	Taxable	T
<b>841</b>	Fixed palatal or lingual arch appliance	Insertion of an appliance, fixed to the palatal or lingual aspect of the dentition by bands, frequently applied in the molar region. It is aimed at either changing or maintaining the arch form and can also be designed to uncross or straighten individual teeth.	Taxable	T
<b>842</b>	Partial banding for inter-maxillary elastics (cross elastics)	Application of bands and brackets to two or more teeth in maxillary and mandibular arches. Resilient arch wires may be attached to the brackets and also inter-maxillary elastics between the two arches. The resulting appliances are designed to correct the position of teeth or arch form.	Taxable	T
<b>843</b>	Maxillary expansion appliance	Insertion of an appliance fixed to the maxillary dentition by partial banding which exerts a force to expand or widen the maxillary arch and/or teeth.	Taxable	T
<b>845</b>	Passive fixed appliance	A passive appliance fixed to one or more teeth, designed to prevent movement of the teeth relative to each other or to the segment of the arch. The appliance can be used to maintain a space from the loss of a tooth.	Taxable	T
<b>846</b>	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.	Taxable	T
<b>851</b>	Extraoral appliance	This item describes a number of appliances worn extraorally. Some appliances are worn to correct mandibular protrusion and are not attached directly to the dentition. Other appliances in this category are attached to the dentition by either full or partial banding. Most of these appliances have a harness which is passed behind the head to provide a reaction for the forces required. They are usually worn for a limited time each day.	Taxable	T

<b>871</b>	Orthodontic adjustment	Adjustment of an orthodontic appliance, either fixed or removable. This is often associated with ongoing treatment anticipated at the time of insertion of the appliance. This item should not be used with item 881.	Taxable	T
<b>875</b>	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
<b>876</b>	Repair of removable appliance – clasp, spring or tooth	Repair or replacement of a clasp, spring or tooth on a removable appliance. Where an impression is required, it should be appropriately itemised.	Taxable	T
<b>877</b>	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.	Taxable – unless part of the overall supply of a GST-free denture or comprises specifically designed spare parts for a denture	T, SP
<b>878</b>	Relining – removable appliance – processed	Replacement of the tissue fitting surface of a removable appliance to improve its accuracy and fit.	Taxable	T
<b>General Services</b>				
<b>926</b>	Individually made tray – medicament(s)	A tray made for the application of medicaments to the teeth or supporting tissues.	Taxable	T
<b>964</b>	Registration and mounting of models for occlusal analysis	This item describes the clinical procedures for accurate mounting of models of the maxillary and mandibular teeth on an adjustable calculator.	Taxable – unless part of the overall supply of a GST-free denture or artificial tooth	T
<b>965</b>	Occlusal splint	An appliance made to fit over the functional surfaces of either the upper or lower teeth to relieve abnormal pressures on the temporomandibular joint, its supporting structures and associated muscles. This item also describes and appliance made to locate the dentition and the jaws in predetermined positions when orthognathic jaw surgery is performed.	Taxable	T
<b>972</b>	Repair/addition occlusal splint	The repair/addition, reinsertion and adjustment of an occlusal splint. An impression(s) if required should be itemised.	Taxable	T

Item	Brief Description	ADA Comprehensive Description	GST Status for prosthetists' supplies to patients	Notes
<b>Diagnostic Services</b>				
11	Comprehensive oral examination	Evaluation of all teeth, their supporting tissues and the oral tissues in order to record the condition of these structures. This evaluation includes recording an appropriate medical history and any other relevant information.	GST-free	*#
12	Periodic oral examination	An evaluation performed on a patient of record to determine any changes in the patient's dental and medical health status since a previous comprehensive or periodic examination.	GST-free	
13	Oral examination – limited	A limited problem-focused oral evaluation carried out immediately prior to required treatment. This evaluation includes recording an appropriate medical history and any other relevant information.	GST-free	
14	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	*#
15	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	*#
16	Consultation by referral	A consultation with a patient referred by a dental or medical practitioner for an opinion or management of a specific dental disorder. The consultation may not necessarily be with a specialist. The referring practitioner should be provided with a report from the consultant, included within the item number.	GST-free	*#
17	Consultation by referral – extended (30 minutes)	An extended consultation with a patient referred by a dental or medical practitioner for an opinion or management of a specific dental disorder. The consultation may not necessarily be with a specialist. The referring practitioner should be provided with a report from the consultant, included within the item number.	GST-free	*#

<b>18</b>	Written report (not elsewhere included)	A written report not addressed to a referring practitioner involved in the patient's care.	Taxable	T
<b>19</b>	Letter of referral	A letter from a dentist referring a patient to another practitioner and providing appropriate information to the consultant.	GST-free	#
<b>Preventative, Prophylactic and bleaching services</b>				
<b>141</b>	Oral hygiene instruction	Instruction in techniques for the removal of bacterial plaque. Advice of appropriate toothpaste and medicaments may be included.	GST-free	F
<b>151</b>	Provision of a mouthguard – indirect	Construction, using a model(s) prepared from an impression(s) of the teeth, and insertion of a mouthguard to protect teeth and the investing tissues in contact sports and hazardous activities.	Taxable	T
<b>153</b>	Bi-maxillary mouthguard – indirect	Construction, using models prepared from impressions of the teeth, and insertion of a bimaxillary mouthguard to protect teeth and their investing tissues in contact sports and hazardous activities. The appliance covers the teeth of both mandibular and maxillary arches.	Taxable	T
<b>711</b>	Complete maxillary denture	Provision of a removable dental prosthesis replacing the natural teeth and adjacent tissues in the maxilla.	GST-free	F
<b>712</b>	Complete mandibular denture	Provision of a removable dental prosthesis replacing the natural teeth and adjacent tissues in the mandible.	GST-free	F
<b>716</b>	Metal palate or plate	A reinforcing cast metal section added to a resin denture base. The other denture components should be appropriately itemised.	GST-free	F
<b>719</b>	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	F
<b>721</b>	Partial maxillary denture – resin base	Provision of a resin base for a removable dental prosthesis for the maxilla where some natural teeth remain. Other components of the denture such as teeth, rests and clasps should be appropriately itemised.	GST-free	F

<b>722</b>	Partial mandibular denture – resin base	Provision of a resin base for a removable dental prosthesis for the mandible where some natural teeth remain. Other components of the denture such as teeth, rests and clasps should be appropriately itemised.	GST-free	F
<b>727</b>	Partial maxillary denture – cast metal framework	Provision of the framework for a removable dental prosthesis made with a cast metal, which usually incorporates the clasps and retainers, on which to replace teeth from the maxilla where some natural teeth remain. Other components of the denture such as teeth, wrought clasps or rests and immediate replacements should be appropriately itemised.	GST-free	F
<b>728</b>	Partial mandibular denture – cast metal framework	Provision of the framework for a removable dental prosthesis made with a cast metal, which usually incorporates the clasps and retainers, on which to replace teeth from the mandible where some natural teeth remain. Other components of the denture such as teeth, wrought clasps or rests and immediate replacements should be appropriately itemised.	GST-free	F
<b>730</b>	A code number for Department of Veteran's Affairs use only	Code used to identify the actual cost of the cast alloy framework of a partial denture. Its use is usually supported by the provision of an invoice or copy thereof.	GST-free	F
<b>731</b>	Retainer – per tooth	A retainer or attachment fitted to a tooth to aid retention of a partial denture. The number of retainers should be indicated.	GST-free	F, SP
<b>732</b>	Occlusal 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	F, SP
<b>733</b>	Tooth/teeth	An item to describe the tooth/teeth added to the base of a new partial denture. The number of teeth should be indicated.	GST-free	F, SP
<b>734</b>	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	F, SP
<b>735</b>	Precision or magnetic attachment	A preformed device consisting of two complementary parts, one incorporated within the denture and the other attached to a natural tooth, root or osseointegrated implant, to provide support and retention for the denture.	GST-free	F, SP

<b>736</b>	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	F, SP
<b>737</b>	Resilient lining	Provision of a resilient tissue-bearing surface for a removable prosthesis. This item may be used with the provision of new, or maintenance of pre-existing, prostheses. Complementary services should be appropriately itemised.	GST-free	F
<b>738</b>	Wrought bar	A wrought bar joining sections of a partial prosthesis.	GST-free	F, SP
<b>739</b>	Metal backing – per backing	An extension of the casting of a cast metal partial denture to provide a backing for the denture tooth. The number of backings should be indicated.	GST-free	F
<b>741</b>	Adjustment of pre-existing 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	F
<b>743</b>	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	F
<b>744</b>	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	F
<b>745</b>	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	F
<b>746</b>	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	F
<b>751</b>	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	F
<b>752</b>	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	F

<b>753</b>	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.	Taxable	T
<b>754</b>	Denture base modification	Structural addition to a denture base to enhance aesthetics or function.	GST-free	F
<b>761</b>	Reattaching pre-existing tooth or clasp to denture	Repair, insertion and adjustment of a denture involving re-attachment of a pre-existing tooth or clasp.	Taxable	T
<b>762</b>	Replacing/adding clasp on denture – per clasp	Repair, insertion and adjustment of a denture involving replacement or addition of a clasp or clasps.	GST-free	SP
<b>763</b>	Repairing broken base of a complete denture	Repair, insertion and adjustment of a broken resin denture base.	Taxable	T
<b>764</b>	Repairing broken base of a partial denture	Repair, insertion and adjustment of a broken resin denture base.	Taxable	T
<b>765</b>	Replacing tooth on denture – per tooth	Repair, insertion and adjustment of a denture where a new tooth is needed.	GST-free	SP
<b>768</b>	Adding tooth to partial denture to replace an extracted or decoronated tooth – per tooth	Modification, insertion and adjustment of a partial denture involving an addition to accommodate the loss of a natural tooth or its coronal section.	GST-free	F, SP
<b>769</b>	Repair or addition to metal casting	Repair of or addition to the cast metal frame of a denture. This is a complex procedure requiring the dismantling of the denture. Other complementary services should be appropriately itemised.	Taxable – if repair, GST-free if addition	?, @
<b>772</b>	Splint – resin – indirect	A resin appliance attached to the teeth for stabilising mobile or displaced teeth. A resin splint may also be used to stabilise a fractured jaw. This item includes the subsequent removal of the splint.	GST-free	F
<b>773</b>	Splint – metal – indirect	A cast metal appliance bonded to the teeth to stabilise mobile or displaced teeth. Metal splints may also be used to stabilise a fractured jaw. This item includes the subsequent removal of the splint.	GST-free	F
<b>774</b>	Obturator	A prosthesis attached to a denture or osseointegrated implant(s) which is used to close an opening in the palate or to replace other lost tissues.	GST-free	F

<b>776</b>	Impression – dental appliance repair/modification	An item to describe taking an impression where required for the repair or modification of a dental appliance.	Taxable – if repair, GST-free – if addition/modification	?
<b>777</b>	Identification	Marking a dental appliance with a patient's name or other form of enduring patient identification.	Taxable – if to an existing denture or other appliance, GST-free – if to a new denture or other appliance	?
<b>778</b>	Inlay for denture tooth	Provision of an inlay in a denture tooth.	Taxable – if to an existing denture or other appliance, GST-free – if to a new denture or other appliance	?
<b>779</b>	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	F
<b>General Services</b>				
<b>915</b>	After hours callout	An additional item to describe the provision of treatment required after hours. Treatment provided should be itemised.	GST-free	F
<b>916</b>	Travel to provide services	An additional item to describe travel from the usual place of practice, to provide treatment. Treatment provided should be itemised.	GST-free	F

**Notes to the GST Schedule of Supplies by Dental Technicians and Dental Prosthetists**

- T** Supplies of goods and services that are always taxable because they are not the supply of a 'denture' or an 'artificial tooth' and they do not comprise any specifically designed spare parts for those things – refer to the detailed explanation.
- For dental prosthetists, refer also to the detailed explanation regarding what is 'necessary for the appropriate treatment of the patient'.
- F** Supplies of a 'denture' or an 'artificial tooth' are always GST-free no matter who supplies them or who they are supplied to. Includes things supplied by a technician in the course of making that overall supply of the GST-free denture or artificial tooth which are necessary to enable that supply to be made such as models, consumables, fitting services etc even when these things are billed separately. Things supplied by a technician separate to the initial/overall supply of a GST-free medical aid or appliance (for example, by a different technician) are not GST-free unless those supplies comprise specifically designed spare parts for dentures or artificial teeth – refer to the detailed explanation and the notes below on spare parts.
- For dental prosthetists, refer also to the detailed explanation regarding what is 'necessary for the appropriate treatment of the patient'.
- SP** Supplies of specifically designed spare parts for a denture or an artificial tooth are also GST-free. If the supply is of GST-free spare parts plus labour/installation/repair services, its GST status will depend on the characterisation of that supply:
- Type 1** a supply of predominantly GST-free spare parts where the labour is incidental or ancillary is an entirely GST-free supply
- Type 2** a supply of predominantly labour/repair/installation services where the otherwise GST-free spare part is incidental or ancillary is an entirely taxable supply
- Type 3** an equal supply of GST-free spare parts and labour/installation/repair services where neither is incidental or ancillary to the other is a mixed supply which is partly GST-free and partly taxable.
- \*** Services that may not be GST-free as they may not be 'necessary for the appropriate treatment'. Refer to the discussion of this in the detailed explanation.
- #** Services that may not be GST-free as they may be for medico-legal purposes. Refer to the detailed explanation concerning the 'recipient of the supply'.
- ?** Item numbers where the description of the item covers both taxable and GST-free supplies. Refer to the detailed explanation concerning repairs.
- @** The Medicare Benefits Schedule provides that a medicare benefit is payable in relation to a repair to the cast metal base of a partial denture for certain persons suffering from a cleft lip or cleft palate condition.

## References

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### *Previous draft:*

Not previously issued as a draft

### *Related Rulings/Determinations:*

GSTR 2001/8; TR 2006/10

### *Subject references:*

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

### *Legislative references:*

- ANTS(GST)A99 9-5
- ANTS(GST)A99 9-80
- ANTS(GST)A99 38-10
- ANTS(GST)A99 38-10(1)
- ANTS(GST)A99 38-10(3)
- ANTS(GST)A99 38-10(1)(a)
- ANTS(GST)A99 38-10(1)(b)
- ANTS(GST)A99 38-10(1)(c)
- ANTS(GST)A99 38-10(3)

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- ANTS(GST)A99 38-45(1)
- ANTS(GST)A99 38-45(2)
- ANTS(GST)A99 38-45(3)
- ANTS(GST)A99 195-1
- ANTS(GST)A99 Schedule 3
- TAA 1953
- Hearing Services Administration Act 1997
- Copyright Act 1968

### *Other references:*

- ATO ID 2001/216
- Issue 1.c of the GST Pharmaceutical Health Forum – Issues Register
- Issue 1.d of the GST Pharmaceutical Health Forum – Issues Register
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### ATO references

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Goods and Services Tax ~~ Health ~~ other issues