


# ***CR 2013/14A1 - Addendum - Goods and services tax: goods and services supplied by dentists***

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## Addendum

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### 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 to update the list of goods and services in Attachment A.

#### **CR 2013/14 is amended as follows:**

**1. Paragraph 8**

Omit the paragraph.

**2. Subject references**

Omit the subject references.

**3. Legislative references**

Omit:

- ANTS(GST)A99 Schedule 3
- Copyright Act 1968
- Health Insurance Act 1973 Part II

Insert:

- ANTS(GST)A99 Sch 3
- Health Insurance Act 1973 Pt II

**4. Attachment A**

Omit the table; substitute:

Item	GST Status	Notes
<b>Diagnostic Services – examinations</b>		
<b>011 Comprehensive oral examination</b> – a comprehensive evaluation and recording of the current status of the dentition, mouth and associated structures. This applies to new patients; established patients who have had a significant change in health conditions or established patients who have been absent from active treatment for two 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)	#
<b>012 Periodic oral examination</b> – 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	
<b>013 Oral examination – limited</b> – 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	
<b>014 Consultation</b> – 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)	#
<b>015 Consultation – extended (30 minutes or more)</b> – 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)	#
<b>016 Consultation by referral</b> – a consultation with a patient referred by a dental or medical practitioner for an opinion or management of a specific dental disorder. This consultation may not necessarily be with a specialist. The referring practitioner should be provided with a report from the consultant, included within the item number.	GST-free (see Notes for exception)	#
<b>017 Consultation by referral – extended (30 minutes or more)</b> – an extended consultation with a patient referred by a dental or medical practitioner for an opinion or management of a specific dental disorder. This consultation may not necessarily be with a specialist. The referring practitioner should be provided with a report from the consultant, included within the item number.	GST-free (see Notes for exception)	#
<b>018 Written report (not elsewhere included)</b> – a written report not addressed to a referring practitioner involved in the patient's care.	Taxable	<b>T</b>

Item	GST Status	Notes
<b>019 Letter of referral</b> - a letter from a dentist referring a patient to another practitioner and providing appropriate information to the consultant.	GST-free (see Notes for exception)	#
<b>Radiological Examination and Interpretation</b>		
<b>022 Intraoral periapical or bitewing radiograph – per exposure</b> – taking and interpreting a radiograph made with the film inside the mouth.	GST-free (see Notes for exception)	#
<b>025 Intraoral radiograph – occlusal, maxillary, mandibular – per exposure</b> – taking and interpreting an occlusal, maxillary or mandibular intraoral radiograph. This radiograph shows a more extensive view of teeth and maxillary or mandibular bone.	GST-free (see Notes for exception)	#
<b>026 Cone beam volumetric tomography – scan acquisition – per appointment</b> – acquisition of a cone beam volumetric tomography [CBVT] scan and the associated images. Reconstructed images from this scan are included in this item number. For interpretation and/or analysis see items 087, 088, 089, 090, 091. CBVT is also referred to as CBCT.	GST-free (see Notes for exception)	#
<b>031 Extraoral radiograph – maxillary, mandibular – per exposure</b> – taking and interpreting a radiograph of the upper and/or lower jaw using a film placed outside the mouth: for example, oblique lateral radiograph.	GST-free (see Notes for exception)	#
<b>033 Lateral, antero-posterior, postero-anterior or submento-vertex radiograph of the skull – per exposure</b> – taking and interpreting an extraoral radiograph of the head taken from the side, the front, the back or through the vertex of the skull. No cephalostat is used.	GST-free (see Notes for exception)	#
<b>035 Radiograph of temporomandibular joint – per exposure</b> – taking and interpreting a radiograph of the temporomandibular joint.	GST-free (see Notes for exception)	#
<b>036 Cephalometric radiograph – lateral, antero-posterior, postero-anterior or submento-vertex – per exposure</b> – 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)	#
<b>037 Panoramic radiograph – per exposure</b> – taking and interpreting an extraoral radiograph presenting a panoramic view of part or all of the mandible and/or maxilla and/or adjacent structures.	GST-free (see Notes for exception)	#
<b>038 Hand-wrist radiograph for skeletal age assessment</b> – taking and interpreting an extraoral radiograph of the wrist bones, used to assess the degree of skeletal development and maturity.	GST-free (see Notes for exception)	#
<b>039 Computed tomography of the skull or parts thereof</b> – a radiograph is made of a region using tomographic X-ray equipment that may produce a series of diagnostic images. A cephalostat may be used to standardise the conditions of imaging.	GST-free (see Notes for exception)	#
<b>Other Diagnostic Services</b>		
<b>041 Bacteriological examination</b> – an examination for bacteria or other microorganisms in samples obtained from the patient.	GST-free	

Item	GST Status	Notes
<b>042 Culture examination and identification</b> – a sample is taken from oral material and is cultured for examination and identification of the microorganisms present.	GST-free	
<b>043 Antibiotic sensitivity test</b> – 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	
<b>044 Collection of specimen for pathology examination</b> – the non-surgical collection and preparation for transport of a specimen for examination at a pathology laboratory.	GST-free	
<b>047 Saliva screening test</b> – taking and testing a saliva sample to assess its physiological properties.	GST-free	
<b>048 Bacteriological screening test</b> – taking and testing a sample to assess its physiological properties.	GST-free	
<b>051 Biopsy of tissue</b> – a surgical procedure to obtain a section of tissue for pathological examination.	GST-free	
<b>052 Histopathological examination of tissue</b> – a histopathological examination to determine the disease status of a section of tissue.	GST-free	
<b>053 Cytological investigation</b> – a microscopic examination of cells obtained from a smear or <i>in situ</i> staining of a suspected lesion to determine any aberrant characteristics that may suggest the lesion is malignant or related to some other condition.	GST-free	
<b>054 Oral mucosal screening</b> – a non-invasive test for screening of oral mucosa for oral cancer, potentially malignant lesions and/or other conditions. This may involve use of adjunctive diagnostic devices and techniques including white light reflectance, reflectance spectroscopy or auto-fluorescence.	GST-free	
<b>055 Blood sample</b> – the collection of a suitable sample of blood for haematological examination.	GST-free	
<b>056 Haematological examination</b> – the examination and reporting of the status of a blood sample.	GST-free	
<b>59 Comprehensive head and neck cancer examination and risk assessment</b> – 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	
<b>061 Pulp testing – per appointment</b> – a non-invasive test used to determine the clinical status of the pulp. It involves the application of external stimulation to the pulp to determine its response. Other teeth are generally tested for comparison. This procedure should only be itemised once for each visit when pulp testing is performed.	GST-free	
<b>071 Diagnostic model – per model</b> – the production of a model from an impression or digital data. The model is used for examination and treatment planning procedures. This item should not be used to describe a working model.	GST-free (see Notes for exception)	#
<b>072 Photographic records – intraoral – per appointment</b> – photographic images showing structures inside the mouth associated with dental diagnosis or clinical procedure. These images should not be confused with digitised radiographic images and must be either printed or saved electronically.	GST-free (see Notes for exception)	#

Item	GST Status	Notes
<b>073 Photographic records – extraoral – per appointment</b> – photographic images showing the face or a region of the head and neck outside the mouth, associated with dental diagnosis or clinical procedure. These images should not be confused with digitised radiographic images and must be either printed or saved electronically.	GST-free (see Notes for exception)	#
<b>074 Diagnostic wax-up</b> – the preparation and waxing up of diagnostic models to facilitate the development of a treatment plan.	GST-free (see Notes for exception)	#
<b>075 Diagnostic modelling</b> – the use of diagnostic images for simulation of treatment including, but not limited to, dental implant placement, crown and bridge work, orthognathic surgery and orthodontic tooth movement.	GST-free (see Notes for exception)	#
<b>081 Cephalometric analysis – excluding radiographs</b> – 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)	#
<b>082 Tooth-jaw size prediction analysis</b> – the analysis of records, including radiographs and casts, to predict the relationship between the anticipated size of the mandible, the maxilla and the teeth these bones have to accommodate.	GST-free (see Notes for exception)	#
<b>083 Tomographic Analysis</b> – 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)	#
<b>085 Electromyographic recording</b> – utilisation of electronic apparatus to detect and record sensitivity of the orofacial and associated musculature.	GST-free (see Notes for exception)	#
<b>086 Electromyographic analysis</b> – the analysis of electromyographic recordings of the orofacial and associated musculature.	GST-free (see Notes for exception)	#
<b>087 Cone beam volumetric tomography analysis and/or interpretation – small field of view (less than one complete dental arch)</b> - the analysis and/or interpretation of a cone beam volumetric 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. CBVT is also known as CBCT.	GST-free (see Notes for exception)	#
<b>088 Cone beam volumetric tomography analysis and/or interpretation – maxillary or mandibular dentition (single arch)</b> - the analysis and/or interpretation of a cone beam volumetric 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. CBVT is also known as CBCT.	GST-free (see Notes for exception)	#
<b>089 Cone beam volumetric tomography analysis and/or interpretation – maxillary and mandibular dentition (both arches)</b> - the analysis and/or interpretation of a cone beam volumetric 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. CBVT is also known as CBCT.	GST-free (see Notes for exception)	#

Item	GST Status	Notes
<b>090 Cone beam volumetric tomography analysis and/or interpretation – temporomandibular joints only</b> - the analysis and/or interpretation of a cone beam volumetric 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. CBVT is also known as CBCT.	GST-free (see Notes for exception)	#
<b>091 Cone beam volumetric tomography analysis and/or interpretation – orofacial structures</b> - the analysis and/or interpretation of a cone beam volumetric 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. CBVT is also known as CBCT.	GST-free (see Notes for exception)	#
<b>Preventative, Prophylactic and Bleaching Services</b>		
<b>Dental Prophylaxis and Bleaching</b>		
<b>111 Removal of plaque and/or stain</b> – removal of dental plaque and/or stain from the surfaces of all teeth. This item is included in procedures described by items 114 and 115.	GST-free (see Notes for exception)	#
<b>113 Recontouring and polishing of pre-existing restoration(s) – per appointment</b> – the reshaping and polishing of pre-existing restorations.	GST-free	
<b>114 Removal of calculus – first appointment</b> – removal of calculus from the surfaces of teeth and/or implants.	GST-free	
<b>115 Removal of calculus – subsequent appointment</b> – this item describes procedures in item 114 when, because of the extent or degree of calculus, an additional appointment(s) is required to remove deposits from the teeth and/or implants.	GST-free	
<b>116 Enamel micro-abrasion – per tooth</b> – the chemo-physical removal of discoloured and/or other surface enamel defects resulting from developmental defects, altered mineralisation or decalcification of the superficial enamel layer.	GST-free	
<b>117 Bleaching, internal – per tooth</b> – the modification of the colour of the discoloured crown of an endodontically treated tooth using chemical and/or physical methods applied internally. This is a clinical course of treatment carried out exclusively in the surgery.	GST-free	
<b>118 Bleaching, external – per tooth</b> – the modification of the colour of a tooth using chemical and/or physical methods applied externally. This is a clinical course of treatment carried out exclusively in the surgery.	GST-free (see Notes for exception)	#
<b>119 Bleaching, home application – per arch</b> – the prescribed use, by a patient at home, of a custom-made tray for the application of bleaching medicaments to the patient's dentition. This procedure describes the complete course of treatment per arch. For provision of the tray and medicaments, see items 926 and 927.	GST-free (see Notes for exception)	#

Item	GST Status	Notes
<b>Remineralisation Agents</b>		
<b>121 Topical application of remineralisation and/or cariostatic agents, one treatment</b> – application of remineralisation and/or cariostatic agents to the surfaces of the teeth. This may include activation of the agent. Not to be used as an intrinsic part of the restoration.	GST-free	
<b>122 Topical remineralisation and/or cariostatic agent, home application – per arch</b> – the prescribed use, by a patient at home, of a custom-made tray for the application of remineralisation and/or cariostatic agents to the patient's dentition. This procedure describes the complete course of treatment per arch. For provision of the tray and medicaments or other remineralisation agents, see items 926 and 927.	GST-free	
<b>123 Concentrated remineralisation and/or cariostatic agent, application – single tooth</b> – a procedure to promote caries resistance in a specific situation, involving isolation and control of the target area and prolonged application of a concentrated fluoride or remineralisation and/or cariostatic agent. This includes necessary activation of the agent. Not to be used as an intrinsic part of the restoration.	GST-free	
<b>Other Preventative Services</b>		
<b>131 Dietary analysis and advice</b> – analysis of and advice on a patient's diet to correct any dietary imbalances or deficiencies which may contribute to dental disease.	GST-free	
<b>141 Oral hygiene instruction</b> – instruction in techniques for the removal of bacterial plaque. Advice of appropriate toothpaste and medicaments may be included.	GST-free	
<b>142 Tobacco counselling</b> – the analysis and assessment of a patient's tobacco use and advice on prevention and cessation of use of tobacco aimed at reducing the patient's risk of developing tobacco-related oral diseases and conditions.	GST-free	
<b>151 Provision of a mouthguard – indirect</b> – construction of a mouthguard, using a model(s) prepared from an impression(s) of the teeth taken by or under the supervision of the clinician, and subsequently inserted.	Taxable	<b>T</b>
<b>153 Bi-maxillary mouthguard – indirect</b> – construction of a bi-maxillary mouthguard using models prepared from impressions of the teeth taken by or under the supervision of the clinician.	Taxable	<b>T</b>
<b>161 Fissure and/or tooth surface sealing – per tooth</b> – sealing of non-carious pits, fissures, smooth surfaces or cracks in a tooth with an adhesive material. Any preparation prior to application of the sealant is included in this item number.	GST-free	
<b>165 Desensitising procedure – per appointment</b> – 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	
<b>171 Odontoplasty – per tooth</b> – a stand-alone procedure to modify the contour of the crown of a tooth or the anatomy of the fissure of a tooth.	GST-free	



Item	GST Status	Notes
<b>Periodontics</b>		
<b>213 Treatment of acute periodontal infection – per appointment</b> – this item describes the treatment of acute periodontal infection(s). It may include establishing drainage and the removal of calculus from the affected tooth (teeth) or implant.	GST-free	
<b>221 Clinical periodontal analysis and recording</b> – 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	
<b>222 Root planing and subgingival curettage – per tooth</b> – the process of planing the root surface to remove rough or contaminated cementum or dentine and may include removal of calculus, curetting the soft tissues of the periodontal pocket and removing granulation tissue. Where calculus removal is undertaken for other teeth at the same visit that do not require root planing it is appropriate to itemise 114/115 in conjunction with teeth that have undergone root planing.	GST-free	
<b>223 Non-surgical treatment of peri-implant disease – per implant</b> - the process of debridement using specialised instrumentation to remove the microbial biofilm from the implant and/or abutment surface and may include localised application of medicaments.	GST-free	
<b>231 Gingivectomy – per tooth</b> – the surgical removal of the soft tissue wall of the periodontal pocket or the removal of swollen, excess gingival tissue. The procedure includes the removal of calculus and root planing of the tooth.	GST-free	
<b>232 Periodontal flap surgery – per tooth</b> – incision and raising of a flap or gingival tissue to enable removal of inflammatory or granulation tissue. The procedure includes the removal of calculus and root planing of the tooth.	GST-free	
<b>233 Surgical treatment of peri-implant disease – per implant</b> – 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	
<b>234 Application of biologically active material</b> – 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	
<b>235 Gingival graft – per tooth, implant or extraction socket</b> – 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	
<b>236 Guided tissue regeneration – per tooth or implant</b> – a surgical technique in which a membrane is adapted over a bony defect, the tooth root or an implant.	GST-free	
<b>237 Guided tissue regeneration – membrane removal</b> – surgical procedure to remove a previously positioned membrane.	GST-free	
<b>238 Periodontal flap surgery for crown lengthening – per tooth</b> – 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	

Item	GST Status	Notes
<b>241 Root resection – per root</b> – removal or amputation of one or more roots of a multi-rooted tooth with or without a portion of the crown.	GST-free	
<b>242 Osseous surgery – per tooth or implant</b> – reshaping and modifying defects and deformities in the bone supporting and surrounding the tooth or implant. This includes procedures described in item 232. The procedure includes the removal of calculus and root planing of the tooth or implant.	GST-free	
<b>243 Osseous graft – per tooth or implant</b> – a surgical procedure in which particulate bone, a synthetic substitute or other matrix, is used to replace, repair or augment alveolar bone. It may be used to repair a bony defect around a tooth or dental implant. This is in addition item numbers such as 232, 245 and 684.	GST-free	
<b>244 Osseous graft – block</b> – 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	
<b>245 Periodontal surgery involving one tooth</b> – 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	
<b>246 Maxillary sinus augmentation – trans-alveolar technique – per sinus</b> – 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	
<b>247 Maxillary sinus augmentation – lateral wall approach – per sinus</b> – 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	
<b>Oral Surgery</b>		
<b>Extractions</b>		
<b>311 Removal of a tooth or part(s) thereof</b> – a procedure consisting of the removal of a tooth or part(s) thereof.	GST-free	
<b>314 Sectional removal of a tooth or part(s) thereof</b> – the removal of a tooth or part(s) thereof in sections. Bone removal may be necessary.	GST-free	
<b>Surgical Extractions</b>		
<b>322 Surgical removal of a tooth or tooth fragment not requiring removal of bone or tooth division</b> – 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	
<b>323 Surgical removal of a tooth or tooth fragment requiring removal of bone</b> – removal of a tooth or tooth fragment where removal of bone is required after an incision and a mucoperiosteal flap is raised.	GST-free	

Item	GST Status	Notes
<b>324 Surgical removal of a tooth or tooth fragment requiring both removal of bone and tooth division</b> – removal of a tooth or tooth fragment where both removal of bone and sectioning of the tooth are required after an incision and a mucoperiosteal flap raised. The tooth will be removed in sections.	GST-free	
<b>Surgery for Prostheses</b>		
<b>331 Alveolectomy – per segment</b> – the surgical modification of the shape of a segment of the alveolar bone.	GST-free	
<b>332 Ostectomy – per jaw</b> – the surgical modification of the bony architecture of the maxilla or mandible.	GST-free	
<b>337 Reduction of fibrous tuberosity</b> – a surgical procedure involving removal of fibrous tissue from the posterior maxillary alveolar ridge in order to modify the ridge contour.	GST-free	
<b>338 Reduction of flabby ridge – per segment</b> – a surgical procedure involving removal of unsupported soft tissue from a segment or quadrant of the maxillary or mandibular alveolar ridge.	GST-free	
<b>341 Removal of hyperplastic tissue</b> – the surgical removal of an area of hyperplastic tissue from the maxillary or mandibular alveolar ridge or adjacent mucosa.	GST-free	
<b>343 Repositioning of muscle attachment</b> – the surgical repositioning of a muscle attachment to place it in a more favourable position.	GST-free	
<b>344 Vestibuloplasty</b> – the surgical deepening of the buccal or labial vestibule in the mucosa.	GST-free	
<b>345 Skin or mucosal graft</b> – a surgical procedure involving a skin or mucosal graft.	GST-free	
<b>Treatment of Maxillo-facial Injuries</b>		
<b>351 Repair of skin and subcutaneous tissue or mucous membrane</b> – 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	
<b>352 Fracture of maxilla or mandible – not requiring fixation</b> – 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	
<b>353 Fracture of maxilla or mandible – with wiring of teeth or intraoral fixation</b> – 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	
<b>354 Fracture of maxilla or mandible – with external fixation</b> – 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	
<b>355 Fracture of zygoma</b> – treatment of a fracture of the zygoma.	GST-free	

Item	GST Status	Notes
<b>359 Fracture of the maxilla or mandible requiring open reduction</b> – 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 reduced, may be fixed in position with wires or plates and screws.	GST-free	
<b>Dislocations</b>		
<b>361 Mandible – relocation following dislocation</b> – 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	
<b>363 Mandible – relocation requiring open operation</b> – surgical exposure of a dislocated temporomandibular joint and its correct repositioning.	GST-free	
<b>Osteotomies</b>		
<b>365 Osteotomy – maxilla</b> – surgical exposure and fracturing of the maxilla in predetermined planes in order to modify its form or position.	GST-free	
<b>366 Osteotomy – mandible</b> - surgical exposure and fracturing of the mandible in predetermined planes in order to modify its form or position.	GST-free	
<b>General Surgical</b>		
<b>371 Removal of tumour, cyst or scar – cutaneous, subcutaneous or in mucous membrane</b> – 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	
<b>373 Removal of tumour, cyst or scar involving muscle, bone or other deep tissue</b> – the surgical removal of a tumour, cyst or scar involving muscle, bone or other deep tissue. Pathological review may be necessary.	GST-free	
<b>375 Surgery to salivary duct</b> – 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	
<b>376 Surgery to salivary gland</b> – 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	
<b>377 Removal or repair of soft tissue (not elsewhere defined)</b> – a general item to describe surgical procedures for removal or repair of soft tissues not necessarily following trauma, which cannot be described by another item. Details of the procedure should be specified.	GST-free	
<b>378 Surgical removal of foreign body</b> – the surgical removal of a foreign body impacted in tissues.	GST-free	
<b>379 Marsupialisation of cyst</b> – the treatment of a cyst by surgically opening it to convert it from an enclosed sac to a partially open pouch.	GST-free	

Item	GST Status	Notes
<b>Other Surgical Procedures</b>		
<b>381 Surgical exposure of unerupted tooth – per tooth</b> – surgical exposure of an unerupted tooth to encourage its eruption.	GST-free	
<b>382 Surgical exposure and attachment of device for orthodontic traction</b> – surgical exposure of an unerupted tooth and attachment of a device so that orthodontic traction may be applied.	GST-free	
<b>384 Repositioning of displaced tooth/teeth - per tooth</b> – a procedure following trauma where the position of the displaced tooth/teeth is corrected by manipulation. Stabilising procedures are itemised separately.	GST-free	
<b>385 Surgical repositioning of unerupted tooth – per tooth</b> – surgical exposure and manipulation of an unerupted tooth to correct its position but not to detach the tooth from its supporting tissues.	GST-free	
<b>386 Splinting of displaced tooth/teeth - per tooth</b> – a procedure following trauma where the position of the displaced tooth/teeth may be stabilised by splinting. For removal of splint, see item 656.	GST-free	
<b>387 Replantation and splinting of a tooth – per tooth</b> – replantation of a tooth which has been avulsed or intentionally removed. It may be held in the correct position by splinting. For removal of splint see item 656.	GST-free	
<b>388 Transplantation of tooth or tooth bud</b> – 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	
<b>389 Surgery to isolate and preserve neurovascular tissue</b> – 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	
<b>391 Frenectomy</b> – removal of a frenum.	GST-free	
<b>392 Drainage of abscess</b> – drainage and/or irrigation of an abscess other than through a root canal or at the time of extraction. The drainage may be through an incision or inserted tube.	GST-free	
<b>393 Surgery involving the maxillary antrum</b> – 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	
<b>394 Surgery for osteomyelitis</b> – a general item to describe any surgery for the treatment of osteomyelitis. Details of the procedure should be specified.	GST-free	
<b>395 Repair of nerve trunk</b> – a surgical procedure to repair a nerve trunk.	GST-free	
<b>399 Control of reactionary or secondary post-operative haemorrhage</b> – this procedure describes the control of reactionary or secondary post-operative haemorrhage.	GST-free	

Item	GST Status	Notes
<b>Endodontics</b>		
<b>Pulp and Root Canal Treatments</b>		
<b>411 Direct pulp capping</b> – a procedure where an exposed pulp is directly covered with a protective dressing or cement.	GST-free	
<b>412 Incomplete endodontic therapy (tooth not suitable for further treatment)</b> – 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	
<b>414 Pulpotomy</b> – amputation within the pulp chamber of part of the vital pulp of a tooth. The pulp remaining in the canal(s) is then covered with a protective dressing or cement.	GST-free	
<b>415 Complete chemo-mechanical preparation of root canal – one canal</b> - complete chemo-mechanical preparation including removal of pulp or necrotic debris from a canal.	GST-free	
<b>416 Complete chemo-mechanical preparation of root canal – each additional canal</b> - complete chemo-mechanical preparation including removal of pulp or necrotic debris from each additional canal of a tooth with multiple canals.	GST-free	
<b>417 Root canal obturation – one canal</b> – the filling of a root canal, following chemo-mechanical preparation.	GST-free	
<b>418 Root canal obturation – each additional canal</b> - the filling, following chemo-mechanical preparation, of each additional canal in a tooth with multiple canals.	GST-free	
<b>419 Extirpation of pulp or debridement of root canal(s) – emergency or palliative</b> – the partial or thorough removal of pulp and/or debris from the root canal system of a tooth. This is an emergency or palliative procedure distinct from visits for scheduled endodontic treatment. Temporisation, other than the closure of an access cavity should be itemised separately.	GST-free	
<b>421 Resorbable root canal filling – primary tooth</b> – the placement of resorbable root canal filling material in a primary tooth.	GST-free	
<b>Periradicular Surgery</b>		
<b>431 Periapical curettage – per root</b> – surgical exposure of the apical section of the root of a pulpless or endodontically treated tooth to remove associated pathological tissue.	GST-free	
<b>432 Apicectomy – per root</b> - surgical exposure of the apical section of the root of a pulpless or endodontically treated tooth to remove the apical portion of the root including curettage of the region.	GST-free	
<b>433 Exploratory periradicular surgery</b> – surgery to investigate the integrity of the root and surrounding structures.	GST-free	
<b>434 Apical seal - per canal</b> – a surgical method of debriding and filling the apical end of the root canal of a tooth. The procedure may include apicectomy and periapical curettage.	GST-free	

Item	GST Status	Notes
<b>436 Sealing of perforation</b> – a surgical method of sealing a communication between the pulp canal/chamber and the periradicular tissues.	GST-free	
<b>437 Surgical treatment and repair of external root resorption – per tooth</b> – surgical treatment of external root resorption.	GST-free	
<b>438 Hemisection</b> – separation of a multi-rooted tooth into two parts.	GST-free	
<b>Other Endodontic Services</b>		
<b>445 Exploration and/or negotiation of a calcified canal – per canal, per appointment</b> – chemical and physical procedures to locate and/or negotiate and abnormally calcified root canal where specific time is devoted to this procedure.	GST-free	
<b>451 Removal of root filling – per canal</b> – removal of the root filling from a previously obturated canal to enable endodontic retreatment.	GST-free	
<b>452 Removal of a cemented root canal post or post crown</b> – removal of a cemented root canal post or post crown.	GST-free	
<b>453 Removal or bypassing fractured endodontic instrument</b> – the removal or bypassing of an instrument lodged in the root canal.	GST-free	
<b>455 Additional visit for irrigation and/or dressing of the root canal system – per tooth</b> - additional debridement irrigation and short-term dressing required where evidence of infection or inflammation persists following prior opening of the root canal and removal of its contents.	GST-free	
<b>457 Obturation of resorption defect or perforation (non-surgical)</b> – conservative treatment of a root perforation or resorption defect to repair the defect from within the root canal.	GST-free	
<b>458 Interim therapeutic root filling – per tooth</b> – a procedure consisting of the insertion of a long-term provisional (temporary) root canal filling with therapeutic properties which facilitates healing/development of the root and periradicular tissues over an extended time.	GST-free	
<b>Restorative services</b>		
<b>Direct Restorations</b>		
<b>Metallic Restorations - Direct</b>		
<b>511 Metallic restoration – one surface – direct</b> – direct metallic restoration involving one surface of a tooth.	GST-free	
<b>512 Metallic restoration – two surfaces – direct</b> - direct metallic restoration involving two surfaces of a tooth.	GST-free	
<b>513 Metallic restoration – three surfaces – direct</b> - direct metallic restoration involving three surfaces of a tooth.	GST-free	
<b>514 Metallic restoration – four surfaces – direct</b> - direct metallic restoration involving four surfaces of a tooth.	GST-free	
<b>515 Metallic restoration – five surfaces – direct</b> - direct metallic restoration involving five surfaces of a tooth.	GST-free	

Item	GST Status	Notes
<b>Adhesive Restorations – Anterior Teeth - Direct</b>		
<b>521 Adhesive restoration - one surface - anterior tooth – direct</b> – direct restoration, using an adhesive technique and a tooth-coloured material, involving one surface of an anterior tooth.	GST-free	
<b>522 Adhesive restoration - two surfaces - anterior tooth – direct</b> – direct restoration, using an adhesive technique and a tooth-coloured material, involving two surfaces of an anterior tooth.	GST-free	
<b>523 Adhesive restoration - three surfaces - anterior tooth – direct</b> – direct restoration, using an adhesive technique and a tooth-coloured material, involving three surfaces of an anterior tooth.	GST-free	
<b>524 Adhesive restoration - four surfaces - anterior tooth – direct</b> – direct restoration, using an adhesive technique and a tooth-coloured material, involving four surfaces of an anterior tooth.	GST-free	
<b>525 Adhesive restoration - five surfaces - anterior tooth – direct</b> – direct restoration, using an adhesive technique and a tooth-coloured material, involving five surfaces of an anterior tooth.	GST-free	
<b>526 Adhesive restoration – veneer – anterior tooth - direct</b> – direct bonding of a veneer of adhesive tooth-coloured material to the surface of an anterior tooth.	GST-free (see Notes for exception)	#
<b>Adhesive Restorations – Posterior Teeth - Direct</b>		
<b>531 Adhesive restoration – one surface – posterior tooth – direct</b> – direct restoration, using an adhesive technique and a tooth-coloured material, involving one surface of a posterior tooth.	GST-free	
<b>532 Adhesive restoration – two surfaces – posterior tooth – direct</b> – direct restoration, using an adhesive technique and a tooth-coloured material, involving two surfaces of a posterior tooth.	GST-free	
<b>533 Adhesive restoration – three surfaces – posterior tooth – direct</b> – direct restoration, using an adhesive technique and a tooth-coloured material, involving three surfaces of a posterior tooth.	GST-free	
<b>534 Adhesive restoration – four surfaces – posterior tooth – direct</b> – direct restoration, using an adhesive technique and a tooth-coloured material, involving four surfaces of a posterior tooth.	GST-free	
<b>535 Adhesive restoration – five surfaces – posterior tooth – direct</b> – direct restoration, using an adhesive technique and a tooth-coloured material, involving five surfaces of a posterior tooth.	GST-free	
<b>536 Adhesive restoration – veneer – posterior tooth – direct</b> – direct bonding of a veneer of adhesive tooth-coloured material to the surface of a posterior tooth.	GST-free (see Notes for exception)	#
<b>Indirect Restorations</b>		
<b>Metallic Restorations - Indirect</b>		
<b>541 Metallic restoration – one surface – indirect</b> – indirect metallic restoration involving one surface of a tooth.	GST-free	



Item	GST Status	Notes
<b>542 Metallic restoration – two surfaces – indirect</b> – indirect metallic restoration involving two surfaces of a tooth.	GST-free	
<b>543 Metallic restoration – three surfaces – indirect</b> – indirect metallic restoration involving three surfaces of a tooth.	GST-free	
<b>544 Metallic restoration – four surfaces – indirect</b> – indirect metallic restoration involving four surfaces of a tooth.	GST-free	
<b>545 Metallic restoration – five surfaces – indirect</b> – indirect metallic restoration involving five surfaces of a tooth.	GST-free	
<b>Tooth-coloured Restorations - Indirect</b>		
<b>551 Tooth-coloured restoration - one surface – indirect</b> – indirect tooth-coloured restoration involving one surface of a tooth.	GST-free	
<b>552 Tooth-coloured restoration - two surfaces – indirect</b> – indirect tooth-coloured restoration involving two surfaces of a tooth.	GST-free	
<b>553 Tooth-coloured restoration - three surfaces – indirect</b> – indirect tooth-coloured restoration involving three surfaces of a tooth.	GST-free	
<b>554 Tooth-coloured restoration - four surfaces – indirect</b> – indirect tooth-coloured restoration involving four surfaces of a tooth.	GST-free	
<b>555 Tooth-coloured restoration - five surfaces – indirect</b> – indirect tooth-coloured restoration involving five surfaces of a tooth.	GST-free	
<b>556 Tooth – coloured restoration – veneer – indirect</b> – the attachment of a tooth-coloured veneer to the surface of a tooth. The veneer is constructed indirectly.	GST-free (see Notes for exception)	#
<b>Other Restorative Services</b>		
<b>571 Adaption of new restoration to existing removable prosthesis – per tooth</b> – used in conjunction with restorative services where adaption of the new restoration is required to accommodate the seating and/or retention of an existing removable prosthesis.	GST-free	
<b>572 Provisional (intermediate/temporary) restoration – per tooth</b> – the provisional (intermediate) restoration of a tooth designed to last until the definitive restoration can be constructed or the tooth is removed. This item should only be used where the provisional (intermediate) restoration is not an intrinsic part of treatment. It does not include provisional (temporary) sealing of the access cavity during endodontic treatment or during construction of indirect restorations.	GST-free	
<b>574 Metal band</b> – 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	
<b>575 Pin retention – per pin</b> – use of a pin to aid the retention and support of direct or indirect restorations in a tooth.	GST-free	
<b>577 Cusp capping – per cusp</b> – 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	

Item	GST Status	Notes
<b>578 Restoration of an incisal corner – per corner</b> – 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	
<b>579 Bonding of tooth fragment</b> – the direct bonding of a tooth fragment as an alternative to placing a restoration.	GST-free	
<b>586 Crown – metallic – with tooth preparation – preformed</b> - placing a preformed metallic crown as a coronal restoration for a tooth. Where the restoration of the tooth at the same visit is required prior to placement of the crown, the use of item 627 is applicable.	GST-free	
<b>587 Crown – metallic – minimal tooth preparation – preformed</b> - placing a preformed metallic crown as a coronal restoration for a tooth and where minimal or no restoration of the tooth is required. Commonly referred to as a 'Hall' crown.	GST-free	
<b>588 Crown – non-metallic - preformed</b> - placing a preformed tooth coloured crown as a coronal restoration for a tooth. Where the restoration of the tooth at the same visit is required prior to placement of the crown, the use of item 627 is applicable.	GST-free	
<b>595 Removal of indirect restoration</b> – the removal of a currently cemented definitive indirect restoration which may be subsequently reinserted.	GST-free	
<b>596 Recementing of indirect restoration</b> – recementing a previously cemented indirect restoration.	GST-free	
<b>597 Post – direct</b> – insertion of a post into a prepared root canal to provide an anchor for an artificial crown or other restoration.	GST-free	
<b>Prosthodontics</b>		
<b>Crowns</b>		
<b>611 Full crown – acrylic resin – indirect</b> – an artificial crown constructed with an acrylic-based material, restoring a natural tooth.	GST-free	
<b>613 Full crown – non-metallic – indirect</b> - an artificial crown constructed of tooth-coloured material, restoring a natural tooth.	GST-free	
<b>615 Full crown – veneered – indirect</b> - an artificial crown constructed with a metallic base veneered with a tooth-coloured material, restoring a natural tooth.	GST-free	
<b>618 Full crown – metallic – indirect</b> – an artificial crown constructed of cast or milled metal, restoring a natural tooth.	GST-free	
<b>625 Post and core for crown – indirect</b> – 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	
<b>627 Preliminary restoration for crown – direct</b> – a direct restoration of the remains of a tooth to provide a base for an intended indirect crown, placed at the same visit as the crown preparation. Pins and/or posts used should be itemised separately.	GST-free	

Item	GST Status	Notes
<b>629 Post and root cap – indirect</b> – 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	
<b>Provisional Crowns and Bridges</b>		
<b>631 Provisional crown – per tooth</b> – provisional restoration of a tooth with a crown which is designed to last until the definitive crown can be constructed or the tooth is removed. This item should only be used where a provisional crown is not an intrinsic part of another service. It should not be used for a provisional restoration between appointments during crown construction.	GST-free	
<b>632 Provisional bridge pontic – per pontic</b> – 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	
<b>633 Provisional implant abutment – per abutment</b> – placement of a specific provisional abutment to an implant designed to last until the definitive abutment(s) are fitted. These are generally fitted to accommodate a provisional prosthesis.	GST-free	
<b>634 Provisional implant restoration – per implant abutment</b> – the provisional (temporary) restoration of an implant and is used for a variety of reasons but mainly to allow for the adequate integration of the implant fixture to the bone before the final definitive restoration is placed. It can also be used on a failing implant to extend the life of the implant and allow the patient to not have a 'gap' for any longer than necessary. It is not a repair. It may also be used where immediate loading of an implant is required for aesthetics and/or function.	GST-free	
<b>Bridges</b>		
<b>642 Bridge pontic – direct – per pontic</b> – the direct attachment of a replacement tooth to the adjoining abutment tooth/teeth. The pontic and attachment may utilise reinforcing materials. The number of pontics should be indicated and the retainer should be appropriately itemised.	GST-free	
<b>643 Bridge pontic – indirect – per pontic</b> – the indirect provision of an artificial replacement tooth joined to a retainer(s) on an abutment tooth or osseointegrated implant. The number of pontics should be indicated and the retainer should be appropriately itemised.	GST-free	
<b>644 Semi-fixed attachment</b> – 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	

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

Item	GST Status	Notes
<b>666 Prosthesis with metal frame attached to implants – fixed – per arch</b> – a fixed prosthesis carrying artificial teeth on a cast or milled metal frame, supported by the implants to which it is attached and not designed for self-removal. This is inclusive of the sealing of the access to the abutment screws. Abutments attached to implants itemised as 661.	GST-free	
<b>667 Prosthesis with metal frame attached to implants – removable – per arch</b> – a removable prosthesis carrying artificial teeth on a cast, wrought or milled metal frame, supported by the implants to which it is attached. This prosthesis is designed for self-removal. Abutments attached to implants itemised as 661, retention components within the prosthesis itemized as 735.	GST-free	
<b>668 Fixture or abutment screw removal and replacement</b> – removal and replacement of fixture or abutment screw.	GST-free	
<b>669 Removal and reattachment of prosthesis fixed to implant(s) – per implant</b> – removal for maintenance of a prosthesis that is fixed to an osseointegrated implant(s) and not designed for self-removal. Access to attaching screws, disassembly and subsequent replacement are required. Repairs effected should be appropriately itemised.	GST-free	
<b>671 Full crown attached to osseointegrated implant - non-metallic – indirect</b> – an artificial crown constructed of tooth-coloured material attached to an osseointegrated implant.	GST-free	
<b>672 Full crown attached to osseointegrated implant - veneered – indirect</b> – an artificial crown constructed with a metallic base veneered with a tooth-coloured material attached to an osseointegrated implant.	GST-free	
<b>673 Full crown attached to osseointegrated implant - metallic – indirect</b> – an artificial crown constructed of cast metal attached to an osseointegrated implant.	GST-free	
<b>678 Diagnostic template</b> – a diagnostic template incorporating radio-opaque markers as reference marks for preferred implant and restoration placement where the template is not used as a surgical guide.	GST-free	
<b>679 Surgical implant guide</b> – provision of an appliance which indicates the ideal location and angulation for insertion of implants.	GST-free	
<b>684 Insertion of first stage of two-stage endosseous implant – per implant</b> – surgical insertion of an implant, made of biocompatible material, in the bone of the maxilla or mandible. The mucosa is closed over the implant for a period of some months until it is accepted by surrounding bone (osseointegration). The number of implants should be indicated.	GST-free	
<b>688 Insertion of one-stage endosseous implant – per implant</b> – surgical insertion of an implant, made of biocompatible material, in the bone of the maxilla or mandible.	GST-free	
<b>689 Provisional implant</b> – special purpose implant designed with the intention of it being removed at a later stage.	GST-free	
<b>690 Provisional retention or anchorage device</b> – 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.	GST-free	

Item	GST Status	Notes
<b>691 Second stage surgery of two-stage endosseous implant – per implant</b> – 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	
<b>Dentures and Denture Components</b>		
<b>711 Complete maxillary denture</b> – provision of a patient removable dental prosthesis replacing the natural teeth and adjacent tissues in the maxilla.	GST-free	
<b>712 Complete mandibular denture</b> - provision of a patient removable dental prosthesis replacing the natural teeth and adjacent tissues in the mandible.	GST-free	
<b>713 Provisional complete maxillary denture</b> - provision of a patient removable dental prosthesis replacing the natural teeth and adjacent tissues in the maxilla which is designed to last until the definitive denture can be constructed. This item should only be used where a provisional denture is not an intrinsic part of item 711 or 719.	GST-free	
<b>714 Provisional complete mandibular denture</b> - provision of a patient removable dental prosthesis replacing the natural teeth and adjacent tissues in the mandible which is designed to last until the definitive prosthesis can be constructed. This item should only be used where a provisional denture is not an intrinsic part of item 712 or 719.	GST-free	
<b>715 Provisional complete maxillary and mandibular dentures</b> - provision of a patient removable dental prosthesis replacing the natural teeth and adjacent tissues in both maxilla and the mandible which is designed to last until the definitive prosthesis can be constructed. This item should only be used where a provisional denture is not an intrinsic part of item 711, 712 or 719.	GST-free	
<b>716 Metal palate or plate</b> – a reinforcing cast metal section added to a resin denture base. The other denture components should be appropriately itemised.	GST-free	
<b>719 Complete maxillary and mandibular dentures</b> – provision of removable dental prostheses for the natural teeth and adjacent tissues in both the maxilla and mandible.	GST-free	
<b>721 Partial maxillary denture – resin base</b> – 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	
<b>722 Partial mandibular denture – resin base</b> - 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	
<b>723 Provisional partial maxillary denture</b> - provision of a patient removable partial dental prosthesis replacing the natural teeth and adjacent tissues in the maxilla which is designed to last until the definitive prosthesis can be constructed. This item should only be used where a provisional denture is not an intrinsic part of item 721.	GST-free	

Item	GST Status	Notes
<b>724 Provisional partial mandibular denture</b> - provision of a patient removable partial dental prosthesis replacing the natural teeth and adjacent tissues in the mandible which is designed to last until the definitive prosthesis can be constructed. This item should only be used where a provisional denture is not an intrinsic part of item 722.	GST-free	
<b>727 Partial maxillary denture – cast metal framework</b> – provision of the framework for a patient removable dental prosthesis made with a cast metal on which to replace teeth from the maxilla where some natural teeth remain. Other components of the denture such as teeth, rests, retainers and immediate tooth replacements should be appropriately itemised.	GST-free	
<b>728 Partial mandibular denture – cast metal framework</b> - provision of the framework for a patient removable dental prosthesis made with a cast metal on which to replace teeth from the mandible where some natural teeth remain. Other components of the denture such as teeth, rests, retainers and immediate tooth replacements should be appropriately itemised.	GST-free	
<b>730 A code number for Department of Veterans' Affairs use only</b>	GST-free	
<b>731 Retainer – per tooth</b> – a retainer or attachment fitted to a tooth to aid retention of a partial denture. The number of retainers should be indicated.	GST-free	
<b>732 Occlusal rest - per rest</b> – 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	
<b>733 Tooth/teeth (partial denture)</b> – an item to describe each tooth added to the base of new partial denture. The number of teeth should be indicated.	GST-free	
<b>734 Overlays – per tooth</b> – 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	
<b>735 Precision or magnetic denture attachment</b> – 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	
<b>736 Immediate tooth replacement – per tooth</b> – provision within a denture to allow immediate replacement of an extracted tooth. The number of teeth so replaced should be indicated.	GST-free	
<b>737 Resilient lining</b> – 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	
<b>738 Wrought bar</b> – a wrought bar joining sections of a partial prosthesis.	GST-free	
<b>739 Metal backing - per backing</b> – 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	
<b>Denture Maintenance</b>		
<b>741 Adjustment of a denture</b> – 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	

Item	GST Status	Notes
<b>743 Relining – complete denture – processed</b> – replacement of the tissue fitting surface of a complete denture to improve its accuracy and fit. The procedure requires multiple appointments.	GST-free	
<b>744 Relining – partial denture – processed</b> - replacement of the tissue fitting surface of a partial denture to improve its accuracy and fit. The procedure requires multiple appointments.	GST-free	
<b>745 Remodelling – complete denture</b> – 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	
<b>746 Remodelling – partial denture</b> - 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	
<b>751 Relining – complete denture – direct</b> – 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	
<b>752 Relining – partial denture – direct</b> - 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	
<b>753 Cleaning and polishing of pre-existing denture</b> – 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 <b>not</b> apply	@
<b>754 Denture base modification</b> – structural addition to a denture base to enhance aesthetics or function.	GST-free	
<b>Denture Repairs</b>		
<b>761 Re-attaching pre-existing clasp to denture</b> – repair, insertion and adjustment of a denture involving re-attachment of a pre-existing clasp.	GST-free unless section 38-7 does <b>not</b> apply	@
<b>762 Replacing/adding clasp to denture - per clasp</b> - repair, insertion and adjustment of a denture involving replacement or addition of a new clasp or clasps.	GST-free	
<b>763 Repairing broken base of a complete denture</b> - repair, insertion and adjustment of a broken resin complete denture base.	GST-free unless section 38-7 does <b>not</b> apply	@
<b>764 Repairing broken base of a partial denture</b> - repair, insertion and adjustment of a broken resin partial denture base.	GST-free unless section 38-7 does <b>not</b> apply	@
<b>765 Replacing/adding new tooth on denture – per tooth</b> - repair, insertion and adjustment of a denture involving replacement with or addition of a new tooth or teeth to a previously existing denture.	GST-free	@



Item	GST Status	Notes
<b>766 Reattaching existing tooth on denture – per tooth</b> - repair, insertion and adjustment of a denture involving reattachment of a pre-existing denture tooth or teeth.	GST-free (see Notes for exception)	\$
<b>768 Adding tooth to partial denture to replace an extracted or decoronated tooth – per tooth</b> – modification, insertion and adjustment of a partial denture involving an addition to accommodate the loss of a natural tooth or its coronal section. If the tooth is an immediate replacement, item 736 is applicable.	GST-free	
<b>769 Repair or addition to metal casting</b> – repair of or addition to the case metal frame of a denture. This is a complex procedure requiring the dismantling of the denture. Other complementary services should be appropriately itemised.	GST-free (see Notes for exception)	\$
<b>Other Prosthodontic Services</b>		
<b>771 Tissue conditioning preparatory to impressions – per application</b> – 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	
<b>772 Splint – resin – indirect</b> – a resin appliance attached to the teeth for stabilising mobile or displaced teeth. A resin splint may also be used to stabilise a fractured jaw. This item included the subsequent removal of the splint.	GST-free	
<b>773 Splint – metal – indirect</b> – 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	
<b>774 Obturator</b> – a prosthesis attached to a denture or osseointegrated implants(s) which is used to close an opening in the palate or to replace other lost tissues.	GST-free	
<b>775 Characterisation of denture base</b> – stippling, staining, festooning or shaping rugae on the appropriate surface(s) of a denture.	GST-free	
<b>776 Impression – denture repair/modification</b> – an item to describe taking an impression where required for the repair or modification of a dental appliance.	GST-free (see Notes for exception)	\$
<b>777 Identification</b> – marking a dental appliance with a patient's name or other form of enduring patient identification.	GST-free (see Notes for exception)	\$
<b>778 Inlay for denture tooth</b> – provision of an inlay in a denture tooth.	GST-free (see Notes for exception)	\$
<b>779 Surgical guide for an immediate denture</b> – provision of an appliance which indicates the final ridge contours following extraction of teeth prior to immediate denture insertion.	GST-free	
<b>Removable Appliances</b>		
<b>811 Passive removable appliance – per arch</b> – a removable, one arch appliance attached to the dentition by metal clasps or similar device designed to maintain the position of the teeth in the dentition. The appliance does not provide pressure directed at tooth movement. Sometimes used following orthodontic active treatment to maintain a correction.	GST-free	

Item	GST Status	Notes
<b>821 Active removable appliance – per arch</b> - a removable, one arch appliance attached to the dentition by clasps or similar device which contains some elements capable of exerting pressure on either individual teeth or parts of the arch to achieve tooth or dental arch movement.	GST-free	
<b>823 Functional orthopaedic appliance – custom fabrication</b> – 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	
<b>824 Functional orthopaedic appliance – prefabricated</b> - a prefabricated elastomeric appliance whose primary action is to maintain or guide the positioning of teeth during eruption, and/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	
<b>825 Sequential plastic aligners - per arch</b> – a series of custom-made plastic aligners used to gradually move teeth. For retention appliance see items 811 and 845.	GST-free	
<b>Fixed Appliances</b>		
<b>829 Partial banding – per arch</b> – application of bands and/or brackets to six teeth or fewer in the maxillary or mandibular arch, which can be attached to a resilient arch wire. The appliance is designed to correct either tooth position or arch form.	GST-free	
<b>831 Full arch banding – per arch</b> – 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 ongoing adjustments and replacement of arch wires. 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 separately itemised.	GST-free	
<b>833 Removal of banding – per arch</b> - the removal of the bands and/or brackets from the teeth.	GST-free	
<b>841 Fixed palatal or lingual arch appliance</b> – 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	
<b>842 Partial banding for inter-maxillary elastics (vertical and/or cross elastics)</b> – application of bands and brackets to two or more teeth in maxillary and mandibular arches. Resilient arch wires may be attached to the brackets and also inter-maxillary elastics between the two arches. The resulting appliances are designed to correct the position of teeth or arch form.	GST-free	
<b>843 Maxillary expansion appliance – per arch</b> – insertion of an appliance fixed to the maxillary dentition by partial banding which exerts a force to expand or widen the maxillary arch and/or teeth.	GST-free	

Item	GST Status	Notes
<b>845 Passive appliance – fixed</b> – 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	
<b>846 Minor tooth guidance – fixed</b> – a procedure using an appliance attached directly to teeth which provides movement or guidance to correct the position of a tooth.	GST-free	
<b>Extraoral Appliances</b>		
<b>851 Extraoral appliance</b> – 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	
<b>Attachments</b>		
<b>862 Bonding of attachment for application of orthodontic force</b> – 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	
<b>Other Orthodontic Services</b>		
<b>871 Orthodontic adjustment</b> – adjustment of an orthodontic appliance, either fixed or removable. This is often associated with ongoing treatment anticipated at the time of insertion of the appliance. This item should not be used with item 881.	GST-free	
<b>872 Re-attachment of passive appliance – fixed</b> - 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	
<b>873 Repair of passive appliance – fixed</b> - 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)	\$
<b>874 Removal of passive appliance – fixed</b> - the removal of a passive fixed appliance and the necessary cleaning of the teeth to which it was attached.	GST-free	
<b>875 Repair of removable appliance - resin base</b> – repair of resin base of a removable appliance. Where an impression is required it should be appropriately itemised.	Taxable	T
<b>876 Repair of removable appliance – clasp, spring or tooth</b> – 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)	\$
<b>877 Addition to removable appliance – clasp, spring or tooth</b> – addition of a clasp, spring or tooth to a removable appliance. Where an impression is required, it should be appropriately itemised.	GST-free	

Item	GST Status	Notes
<b>878 Relining – removable appliance – processed</b> – replacement of the tissue fitting surface of a removable appliance to improve its accuracy and fit.	GST-free	
<b>881 Complete course of orthodontic treatment</b> – this is an alternative system of coding encompassing all visits subsequent to orthodontic diagnosis and treatment planning. The item refers to a complex course of treatment of active fixed appliance therapy in both arches and retention as required. If removable and/or fixed retention, functional appliances, headgear or any other complementary auxiliary appliances are utilised, they are an intrinsic part of this item number. If arrangements are made with a third party for sequential billing, the relevant treatment form may be used.	GST-free	
<b>General Services</b>		
<b>Emergencies</b>		
<b>911 Palliative care</b> – an item to describe interim care to relieve pain, infection, bleeding or other problems not associated with other treatment.	GST-free	
<b>915 After hours callout</b> – an additional item to describe provision of treatment required after hours. Treatment provided should be itemised.	GST-free	
<b>916 Travel to provide services</b> – an additional item to describe travel from the usual place of practice to provide treatment. Treatment provided should be itemised.	GST-free	
<b>Drug Therapy</b>		
<b>926 Individually made tray – medicament(s)</b> – a tray made for the application of medicaments to the teeth or supporting tissues.	GST-free (see Notes for exception)	#
<b>927 Provision of medication/medicament</b> – an additional item to describe the actual supply, prescription or administration of appropriate medications and medicaments required for dental treatments.	GST-free (see Notes for exception)	#
<b>928 Intravenous cannulation and establishment of infusion</b> – the procedure of performing venepuncture, insertion of a cannula within the lumen of a vein and the establishment of infusion.	GST-free	
<b>Anaesthesia, Sedation and Relaxation Therapy</b>		
<b>941 Local anaesthesia</b> – 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	
<b>942 Sedation – intravenous - per 30 minutes or part thereof</b> – sedative drug(s) administered intravenously, usually in increments. The incremental administration may continue while dental treatment is being provided.	GST-free	
<b>943 Sedation – inhalation - per 30 minutes or part thereof</b> – a sedative gas mixed with oxygen is inhaled by the patient while dental treatment is being provided.	GST-free	

Item	GST Status	Notes
<b>944 Relaxation therapy</b> – therapy which does not involve the use of drugs but which induces a lowered state of mental or autonomic arousal.	GST-free	
<b>945 Low level laser therapy – per appointment</b> - low level laser therapy (LLLT), also known as biostimulation or photobiomodulation, may be used for various dental applications.	GST-free	
<b>948 Dental acupuncture – per appointment</b> - treatment by acupuncture needle insertion and/or laser, pressure or heat at specific and non-specific points where the same effect is achieved without puncture.	GST-free	
<b>949 Treatment under general anaesthesia/sedation</b> – the treatment of a patient under a general anaesthetic/sedation administered by another registered practitioner in a suitable licensed facility may require the provision of additional equipment, instruments, materials and staff by the practitioner(s) providing the dental service(s). The treatment provided should be itemised.	GST-free	
<b>Occlusal Therapy</b>		
<b>961 Minor occlusal adjustment – per appointment</b> – the detection and correction of minor irregularities and traumatic tooth contacts.	GST-free	
<p><b>963 Clinical occlusal analysis including muscle and joint palpation</b> – this item consists of the recording of three separate assessments:</p> <ul style="list-style-type: none"> <li>(a) occlusal assessment – an assessment of tooth contacts in various jaw positions, parafunctional activity, vertical dimensions, tongue posture and speech,</li> <li>(b) muscle assessment – assessment by intraoral and extraoral palpation of jaw muscles, cervical muscle palpation, measurement of jaw and cervical mobility, and</li> <li>(c) joint assessment – includes palpation and auscultation of the temporomandibular joints, together with assessment of joint play.</li> </ul> <p>This item may be used in conjunction with other services.</p>	GST-free (see Notes for exception)	#
<b>964 Registration and mounting of models for occlusal analysis</b> – this item describes the clinical procedures for accurate mounting of models of the maxillary and mandibular teeth on an adjustable articulator.	GST-free (see Notes for exception)	#
<p><b>965 Occlusal splint</b> – 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 as often seen in temporomandibular dysfunction. It may also be used to assist in preventing parafunctional wear of teeth.</p> <p>This item also describes an appliance made to locate the dentition and the dentition and the jaws in predetermined positions when orthognathic jaw surgery is performed.</p>	GST-free	
<b>966 Adjustment of pre-existing occlusal splint – per appointment</b> – alterations to the occlusal or biting surface of a pre-existing occlusal splint.	GST-free	

Item	GST Status	Notes
<b>967 Pantographic tracing</b> – the clinical procedure of attaching and using a specifically designed recording apparatus to graphically record movements of the jaw.	GST-free	
<b>968 Occlusal adjustment following occlusal analysis – per appointment</b> – the adjustment of the occlusion involving either natural or artificial teeth following occlusal analysis. The use of this item implies that procedures described as items 963 and/or 964 have been performed as a preparation for the occlusal adjustment.	GST-free	
<b>971 Adjunctive physical therapy for temporomandibular joint and associated structures – per appointment</b> – application of physical therapy such as heat, other radiation or ultrasonic therapy, usually in the region of the temporomandibular joint, as part of overall therapy of the temporomandibular joint and associated structures.	GST-free	
<b>972 Repair/addition - occlusal splint</b> – the repair/addition, reinsertion and adjustment of an occlusal splint. An impression(s), if required, should be itemised.	GST-free (see Notes for exception)	\$
<b>Miscellaneous</b>		
<b>981 Splinting and stabilisation – direct – per tooth</b> – the joining of adjacent teeth to provide mutual support (where not covered by item 386). This item includes the subsequent removal of the splinting material.	GST-free	
<b>982 Enamel stripping – per appointment</b> – the removal of enamel from the interdental surfaces of a tooth/teeth to reduce width.	GST-free	
<b>983 Single arch oral appliance for diagnosed snoring and obstructive snoring and sleep apnoea</b> – on request from a specialist physician, the provision and appropriate dental supervision of a removable single arch oral appliance to assist in the treatment of assessed snoring and obstructive sleep apnoea disorders.	GST-free	
<b>984 Bi-maxillary oral appliance for diagnosed snoring and obstructive snoring and sleep apnoea</b> - on request from a specialist physician, the provision and appropriate dental supervision of a removable bi-maxillary oral appliance to assist in the treatment of assessed snoring and obstructive sleep apnoea disorders.	GST-free	
<b>985 Repair/addition – snoring or sleep apnoea device</b> - the repair/addition, reinsertion and adjustment of a snoring or sleep apnoea device. Any impression(s), if required, should be itemised. See item 776.	GST-free (see Notes for exception)	\$
<b>986 Post-operative care not otherwise included</b> – in normal circumstances, dentists provide post-operative care following dental treatment. However, where a patient requires unforeseen post-operative care or is seen by a dentist who did not provide the initial treatment, this item should be used.	GST-free	
<b>987 Re-contour tissue – per appointment</b> - re-contour of oral and associated tissues not described elsewhere.	GST-free (see Notes for exception)	#
<b>990 Treatment not otherwise included (specify)</b> – 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)	#

Item	GST Status	Notes
999 GST – this item number is for use where practice accounting systems cannot accommodate GST applicable to non-clinical components.	GST	

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

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

This Addendum applies on and from 1 April 2016.

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**Commissioner of Taxation**

30 March 2016

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## ATO references

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