

New medical procedures -

⚠ This cover sheet is provided for information only. It does not form part of *New medical procedures* -

⚠ This publication is extracted from the Health Industry Partnership - issues register. See issue 1.a.5 of that register. This publication should be read in conjunction with the related content of that register where further context is required.



Health Industry Partnership

New medical procedures

📌 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.

At what point does a new procedure become 'generally accepted' in the definition of '*medical service' in section 195-1? Is it at the time of publication in a reputed medical journal, when recommended by the relevant Australasian medical college or when adopted by MSAC for incorporation in the Medicare Benefit Schedule?

1. Each of the three propositions will be relevant evidence that a procedure is 'generally accepted'. The test for the GST Act is what is generally accepted in the medical profession and the recipient's medical situation is of most relevance. If a practitioner is uncertain as to the acceptability of a procedure, then it is suggested that they seek clarification from their relevant professional association or college.

2. For special procedures which require approval under government legislation due to such matters as their inherent risks or that they are of an experimental nature, then such procedures may still be 'generally accepted' as appropriate treatment for the recipient bearing in mind the prognosis for the particular individual and their circumstances. Directives of a relevant professional association, college, or an ethics committee will also be relevant. It will not be directly relevant to simply refer to what procedures are generally accepted treatment by other government legislation.