## New medical procedures -

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## Health Industry Partnership

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

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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.