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Twelfth Edition Updates

New Items, Changes and Additions Since the Eleventh Edition
New items, changes and additions since the Eleventh Edition are annotated below.

Amended items
111, 222, 231, 232, 242, 745, 746, 762, 763

New items
250, 251
An *Australian Glossary of Dental Terms* was first published by the Australian Dental Association (ADA) in 1986. The Fifth Edition was expanded to *The Australian Schedule of Dental Services and Glossary (Schedule)* in 1996. Since its inception, it has been universally accepted as the definitive coding system of dental treatment and is recognised by the National Centre for Classification in Health.

The ADA, in developing the Twelfth Edition, has considered submissions from within the membership, specialist affiliated dental groups, health funds and other interested dentists and groups. The contributions of the Chief Executive Officer and secretariat of the ADA and members of the Schedule and Third Party Committee are gratefully acknowledged.

Current information on the GST is included on page xxii and is available on the Association’s website (www.ada.org.au).

**Hugo Sachs**
Federal President
Australian Dental Association
Purpose and Principles

The ADA assigns a three-digit code number to items or clinical procedures it considers to be part of current dental practice. In reviewing the Schedule, the following principles are applied:

1. A Schedule entry describes, as a general rule, a treatment outcome. It does not accommodate minor variations in clinical techniques.
2. Consideration for a listing in the Schedule will be given only to accepted forms of therapy.
3. It is not possible to describe every single dental service outcome and, as such, the principle of the most appropriate item number should be utilised. Where no suitable item number can be identified, item number 990 is to be allocated for describing such services.
4. No item numbers are reserved exclusively for use by specialists.
5. There is no differentiation between services on primary or secondary teeth unless the procedure is unique within that group.
6. Changes to materials within a generic group or changes in laboratory techniques are unlikely to be allocated new item numbers.

Clarification

Any disputes or clarification regarding the interpretation, use and or guidelines on item numbers must be made to the Chief Executive Officer of the Association informing the CEO of the names and addresses of the parties involved together with the details of the dispute. The CEO will then refer that information on to the Association’s Schedule and Third Party Committee Chairman for evaluation and decision. The CEO will then inform both parties of the decision. Confidentiality will be maintained.

Federal and/or State and Territory specialist groups, ADA affiliated bodies, or other individuals or organisations, must not offer interpretation or guidelines for the use of item numbers within The Australian Schedule of Dental Services and Glossary without the explicit written endorsement of the Federal Executive of the ADA.

Guidelines for Submissions to the ADA’s Schedule and Third Party Committee

The ADA’s Schedule and Third Party Committee welcomes submissions and comments on the Schedule.

Suggestions for new and amended item numbers should be accompanied by a suggested draft for the Schedule – that is, item number, heading and brief description.

An organisation submitting on behalf of a particular discipline of dentistry should first consult with branches of equivalent organisations in other States and Territories in order to arrive at a consensus. Third parties should submit through their umbrella organisations.

Correspondence should be directed to the

Chief Executive Officer
Australian Dental Association
PO Box 520
ST LEONARDS NSW 1590

Phone: 02 8815 3333
email: ceo@ada.org.au
Notes for Guidance

Multiple Appointment Procedures
Where multiple appointments are required to complete a procedure or course of treatment (such as dentures, crowns, orthodontics, periodontics, etc.), it is appropriate to render an account in part or in full at any appointment during the procedure or course of treatment, including the first appointment. The item number for the procedure can be used only once.

Dental Materials
The Twelfth Edition of the Schedule has continued to classify dental materials into basic generic groups. Examples are given in the following table.

<table>
<thead>
<tr>
<th>Example</th>
<th>Generic Grouping</th>
</tr>
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<tbody>
<tr>
<td>amalgam</td>
<td>metallic restoration – direct</td>
</tr>
<tr>
<td>gold</td>
<td>metallic restoration – indirect</td>
</tr>
<tr>
<td>non-precious metal</td>
<td>metallic restoration – indirect</td>
</tr>
<tr>
<td>silver reinforced glass ionomer cement</td>
<td>adhesive restoration</td>
</tr>
<tr>
<td>compomer</td>
<td>adhesive restoration</td>
</tr>
<tr>
<td>composite resin</td>
<td>adhesive restoration</td>
</tr>
<tr>
<td>glass ionomer</td>
<td>adhesive restoration</td>
</tr>
<tr>
<td>polymer glass</td>
<td>adhesive restoration</td>
</tr>
<tr>
<td>porcelain</td>
<td>ceramic (fused, cast, preformed or milled) – indirect</td>
</tr>
<tr>
<td>acrylic</td>
<td>resin</td>
</tr>
</tbody>
</table>

Linings
Linings used beneath restorations, as interposing material, form an integral part of a restoration and are not to be itemised separately.

Standardisation of Surface Descriptions of Dental Restorations
A uniform system is recommended in order to quantify the complexity of a restorative procedure.

A surface is defined by the line angles, with the incisal edge regarded as a separate surface.

Where separate one-surface restorations in the same material are placed on the same surface of the same tooth at the same visit the number of such restorations should be recorded and itemised as a single one-surface restoration.

Where separate one-surface restorations are placed on different surfaces of the same tooth at the same visit, they shall be itemised as separate one-surface restorations irrespective of the material used.

Similar principles apply to multiple surface restorations on the same tooth.

Restorative Procedures
When two materials are used in the same restoration, the predominant material type should be used to itemise that restoration.

Where a restoration includes a fissure sealant on the same tooth and on the same surface, then only one item number shall be used to describe that restoration.

Endodontics
Item numbers describing chemo-mechanical preparation, obturation and other procedures associated with root canal treatments should be utilised as the services they represent are completed, whether in a single visit or in multiple appointments.

If an additional visit is necessary to irrigate and redress the root canal system, item 455 should be used. Chance filling of an accessory canal while obturating a main canal is not to be deemed an additional canal obturation. The provisional (temporary) closure of the access cavity between visits should not be separately itemised.
Guidelines for Periodontics
Integral to all periodontal treatment is the necessity for a periodontal assessment and recording of such prior to treatment and the establishment of an interval for ongoing periodontal treatment based on the patient’s risk assessment. This may lead either to surgical therapy or to ongoing Supportive Periodontal Therapy (Item 251) or a return to Active Periodontal Therapy (Item 250) as needed.

Item 250 Active Non-Surgical Periodontal Therapy – per quadrant
This treatment is aimed at decreasing gingival inflammation, reducing pocket depth and gaining clinical attachment. If using this item in conjunction with periodontal treatment such as 114 and 222 in other quadrants, then the 250 quadrant and, where applicable, individual teeth should be identified.

Item 251 Supportive Periodontal Therapy – per appointment
This treatment is aimed at maintaining a low level of gingival inflammation, with reduced pocket depths and gains in clinical attachment in comparison to the pre-treatment assessment. It is to be undertaken in a single visit.

Provisional Restoration or Prosthesis
"Provisional" refers to a restoration or prosthesis that is intended to be of diagnostic or short-term functional or aesthetic value or awaiting adequate healing before a definitive restoration or prosthesis is placed. For example, this may occur with immediate dentures and subsequent implant prostheses.

Definitive Restoration or Prosthesis
"Definitive" refers to a restoration or prosthesis placed after adequate diagnostic procedures have been completed with the intention that the restoration or prosthesis will have long-term functional or aesthetic value.

Direct and Indirect Restorations, Crowns and Bridges
Non-specific terminology has been adopted to describe the components of direct and indirect restorations, crowns and bridges. The only distinctions are between metallic and tooth-coloured materials and direct or indirect fabrication. Bridges consist of retainers, such as crowns, direct and indirect restorations, bonded wings or facings, which attach pontics (replacements for missing teeth) to the abutment teeth or implants to which the retainers are fixed.
Correct itemisation requires a description of abutment retainers together with the type and number of pontics. This itemisation is also applicable to provisional crowns and bridges. Similar principles apply to implant supported crowns and bridges.

Example 1
A tooth supported bridge carrying two indirect pontics supported by a veneered crown at each end (commonly known as a four-unit bridge) would be itemised as:
2 x 615, 2 x 643

Example 2
An implant supported bridge carrying one indirect pontic supported by a veneered crown at each end incorporating an abutment attached to the underlying osseointegrated implant (commonly known as a three-unit implant supported bridge) would be itemised as:
2 x 661, 2 x 672, 1 x 643

Example 3
An implant supported bridge carrying eight pontics supported by a veneered crown incorporating an implant abutment attached to four osseointegrated implants (commonly known as a fixed full arch implant supported bridge) would be itemised as:
4 x 661, 4 x 672, 8 x 643

Example 4
A rigid bar fitted to four underlying osseointegrated implants to provide support and retention for a dental prosthesis with three retention devices and designed for self-removal would be itemised as:
4 x 661, 1 x 664, 3 x 645, 3 x 735. The removable prosthesis would be itemised as either 665 or 667.
Example 5
A removable prosthesis carrying artificial teeth on a resin base supported by two osseointegrated implants to which it is attached and that is designed for self-removal would be itemised as:
2 x 661, 2 x 735, 1 x 665

Example 6
A removable prosthesis carrying artificial teeth on a cast, wrought or milled metal frame supported by two osseointegrated implants to which it is attached and that is designed for self-removal would be itemised as:
2 x 661, 2 x 735, 1 x 667

Example 7
A removable prosthesis carrying artificial teeth on a cast, wrought or milled metal frame supported by four osseointegrated implants to which it is attached and that is not designed for self-removal would be itemised as:
4 x 661, 1 x 666

Example 8
Bonded bridges are similarly itemised as per other fixed bridges. For instance, a three-unit indirect bonded bridge that has two retainers and a single indirect pontic is itemised as:
2 x 649, 1 x 643

Example 9
A tooth supported provisional bridge carrying two indirect pontics supported by provisional crowns at each end (commonly known as a provisional four-unit bridge) would be itemised as:
2 x 631, 2 x 632

Example 10
An implant supported provisional bridge carrying one provisional pontic supported by a provisional crown at each end incorporating a provisional abutment attachment to the underlying implant (commonly known as a provisional three-unit implant supported bridge) would be itemised as:
2 x 633, 2 x 634, 1 x 632

Infrastructures (such as a core for crown including post), stress-breakers and precision or magnetic attachments should be appropriately itemised.

Direct, Indirect
The terms “direct” and “indirect” are used to distinguish between restorations/services fabricated directly in the mouth (direct) and those fabricated outside the mouth using models, copings or digitised images (indirect). A dental technician may assist in the fabrication of indirect restorations.

Certain restorations use both intraoral and extraoral procedures but are to be itemised by the predominant element of fabrication.

Example:
Some resin-based restoration materials are formed in the mouth but are removed for extraoral curing and finishing before cementation/insertion. These are to be itemised as direct restorations.

Some restorations are milled extraorally before cementation/insertion. These are to be itemised as indirect restorations.

Some cast restorations will have the casting pattern prepared in the mouth before being completed extraorally. These are to be itemised as indirect.
Cementation

Where the term “cementation” is used in the Schedule, it implies the various processes (cementation, bonding, adhesion, curing, attaching) employed to achieve enduring retention of a restoration or prosthesis in the mouth.

Immediate Dentures

Immediate dentures require multiple itemisation.

Example:

A full upper immediate denture in which six teeth are replaced immediately following their extraction should be itemised with the following items:

- Removal of a tooth or part(s) thereof 6 x 311
- Complete maxillary denture 711
- Immediate tooth replacement – per tooth 6 x 736

The same principle applies to partial denture immediate tooth replacement[s].

Partial Dentures

Partial denture items 721, 722, 727 and 728 are used to describe the base only (resin or cast metal) of the partial denture.

Item 733 (tooth/teeth) should be used to describe the number of teeth borne by the denture base.

When retainers (clasps) (731), overlays (734), occlusal rests (732), precision or magnetic attachments (735) or metal backings (739) are used, they should be appropriately itemised.

Item 730: A coding used only by the Department of Veterans’ Affairs 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.

Example:

Provision of a five-tooth mandibular acrylic partial denture where the saddles are connected by a wrought bar and where there are two clasps and two occlusal rests would be itemised as:

- Partial mandibular denture resin base 722
- Wrought bar 738
- Five teeth on the resin denture base 5 x 733
- Two retainers 2 x 731
- Two occlusal rests 2 x 732

Provision of a five-tooth cast metal framework maxillary denture with two occlusal rests and two retainers would be itemised as:

- Partial maxillary denture metal framework 727
- Five teeth 5 x 733
- Two retainers 2 x 731
- Two occlusal rests 2 x 732

Guidelines for Orthodontics

The provision of orthodontic appliances includes the anticipated adjustments.

Item 881 – Complete Course of Orthodontic Treatment

This is an all-inclusive itemisation of a definitive course of complex orthodontic treatment. While this is a multifaceted single course of treatment, the accounting may be sequentially presented to enable progressive billing.

Radiographs and other measures appropriate to the treatment planning should be separately itemised.
Dental Health Insurance and Other Third Parties

The Twelfth Edition of the Schedule contains the definitive and authoritative descriptions of dental services rendered within Australia. As such, third parties and all other bodies that use the Schedule are not entitled to place their own definitions or interpretations on item numbers listed within this Schedule.

Commercial decisions by health funds and other third parties to place limits or utilisation rules on certain procedures, whether they are annual or per procedure, do not imply that the continued provision of those services by the provider is inappropriate. Where health funds or other third parties make such claims, appropriate evidence should be provided to the CEO of the ADA.

Where providers have entered into contractual agreements with third parties, compliance with requirements for the claiming process remains the responsibility of the individual contracted provider.

It is a Medicare requirement that claims can be made only after the completion of the dental treatment provided. Orthodontic services provided under the Cleft Lip and Palate Scheme remain an exception to this Medicare rule.

Where dental services attract a Medicare rebate, it is not appropriate to use both ADA and Medicare item numbers to describe the same procedure.

Tooth Identification

If it is necessary or useful to identify a tooth, the FDI Two-digit Tooth Identification number should be employed. Please note that tooth ID is not applicable to implants.

Itemisation of Supernumerary Teeth

Supernumerary teeth are additional teeth that are developmental aberrations and are additional to those teeth described by the FDI tooth identification code. They may assimilate adjacent teeth and may be in the form of permanent or primary teeth and may often be abnormal in shape. They can present in any area of the maxillofacial complex. The itemisation of their removal should follow the standard itemisation for the procedure and the account descriptor annotated “supernumerary” and the most adjacent FDI Tooth ID used where tooth ID is necessary. For examples of how to itemise supernumerary teeth, please see over the page.
Notes for Guidance

Example 1
Where a simple extraction of a supernumerary tooth – for example, in the anterior area adjacent to the upper right central incisor is performed, it would be itemised as:

<table>
<thead>
<tr>
<th>Item No.</th>
<th>Descriptor</th>
<th>Tooth ID</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 x 311</td>
<td>The removal of a tooth or part(s) thereof</td>
<td>11 [supernumerary]</td>
</tr>
</tbody>
</table>

Example 2
Where the removal of a supernumerary requires an incision and the raising of a mucoperiosteal flap, but where removal of bone or sectioning of the tooth is not necessary to remove the tooth – for example, if in the upper right premolar area – is performed, it would be itemised as:

<table>
<thead>
<tr>
<th>Item No.</th>
<th>Descriptor</th>
<th>Tooth ID</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 x 322</td>
<td>The removal of bone or tooth division</td>
<td>15 [supernumerary]</td>
</tr>
</tbody>
</table>

Example 3
Where the removal of a supernumerary and an adjacent impacted upper right wisdom tooth is required, and where both teeth require both removal of bone and sectioning of the tooth after an incision and a mucoperiosteal flap is raised and the tooth is removed in sections, it would be itemised as:

<table>
<thead>
<tr>
<th>Item No.</th>
<th>Descriptor</th>
<th>Tooth ID</th>
</tr>
</thead>
<tbody>
<tr>
<td>1x 324</td>
<td>“Surgical removal of a tooth or tooth fragment requiring both removal of bone and tooth division”</td>
<td>18</td>
</tr>
<tr>
<td>1x 324</td>
<td>“Surgical removal of a tooth or tooth fragment requiring both removal of bone and tooth division”</td>
<td>18 [supernumerary]</td>
</tr>
</tbody>
</table>

Itemisation of Accounts

The original itemisation of dental services should be provided in a form consistent with the following guidelines that, although not mandatory, are recommended by the ADA:

(a) Provider number of the dentist providing the service.
(b) Entity to which payment is to be made.
(c) Specialist description if appropriate.
(d) Address of the place of practice.
(e) Telephone number of the place of practice.
(f) Name and address of the party responsible for the debt.
(g) Name of patient.
(h) Date on which the account was rendered.
(i) Date on which service was provided.
(j) Identification of service by the Schedule number and/or description of service sufficient to identify the procedure.
(k) Fee charged for each item of service.
(l) Details.
(m) Balance owing.
(n) When a subsequent account is issued, it should be endorsed “duplicate copy”.
(o) GST, where appropriate, should be itemised.
(p) Where tooth ID is required, FDI notation should be utilised.
Tooth Terminology

**Enamel**
The hard, calcified substance that is the surface of a crown of a tooth.

**Gingiva**
The marginal part of the gum that surrounds the tooth where it emerges from the deeper, supporting tissues.

**Mucosa**
The name given to the lining of epithelium inside the mouth, and its immediate substructures.

**Cementum**
The calcified tissue that is on the surface of the root of a tooth and that provides attachment for the periodontal ligament.

**Fissure**
A naturally occurring crevice in the enamel.

**Crown**
The crown of the tooth is the part of the tooth that is visible and is above the gum margin or gingiva.

**Periodontal ligament**
The ligament that connects a tooth, by its root, to the supporting bone.

**Dentine**
The calcified tissue that forms the major part of a tooth. In the crown of the tooth, the dentine is covered by enamel. The pulp chamber of the tooth is enclosed by dentine.

**Root**
The root is the part of the tooth below the gum margin and is connected through cementum on its surface and the fibres of the periodontal ligament to the supporting bone.

**Pulp**
The organ at the centre of a tooth containing blood vessels, connective and neural tissue, and cells that produce dentine.
Dental Arch

Anterior teeth
The teeth in the upper or lower arch usually comprising the central and lateral incisors and the canine (or cuspid) teeth.

Canine (cuspid) tooth
The tooth usually immediately behind the incisor teeth; usually the third tooth from the centre of the dental arch and for itemisation purposes is deemed an anterior tooth.

Premolar (bicuspids) teeth
The teeth in each quadrant of the dental arch usually immediately behind the canine teeth.

Incisor teeth
The front teeth usually in the centre of the upper or lower dental arch.

Labial
An adjective to describe the aspect or surface of the teeth or other object or structure in the mouth that is in proximity to the lips – for instance, the front surface of the incisor teeth.

Palatal
An adjective to describe the aspect or surface of the teeth or other object or structure in the mouth which is adjacent to the palate.

Molar teeth
The teeth behind the bicuspids teeth. There are three molar teeth in each quadrant of the dental arch. They are the very back teeth; the wisdom tooth is the last molar in each dental arch.

Buccal
An adjective to describe the aspect or surface of the teeth or other object or structure in the mouth that is in proximity to the cheek.

Lingual
An adjective to describe the aspect or surface of the teeth or other object or structure in the mouth that is in proximity to the tongue.

Posterior teeth
The teeth at the back of the mouth including premolars and molars.
Mandible Showing Anatomical Features
Mandible or lower jaw (left side view) showing anatomical features.

Third Molar Impactions of Upper and Lower Jaw
Maxillary and mandibular (upper and lower) teeth showing third molar (wisdom teeth) impactions, right side view.

Where surgical removal of molars is performed, see Surgical Extractions.
Casting Technique

Irrespective of the metal employed, castings used in dentistry are usually made by the wax elimination process, which permits accurate and very complex shapes to be cast in metal and used as inlays, crowns, bridges or partial dentures.

Figure 1
In this example, the tooth is prepared by cutting to a designed shape. A wax pattern is made to form and contour that would replace the missing tooth structure. Sometimes wax patterns are made directly in the mouth, at other times they are made on a replica (die) of the tooth or teeth. The wax pattern is then lifted away from the tooth (or die) by means of a pin (sprue) melted onto its external surface.

Figure 2
The wax pattern with its sprue is embedded in heat resistant plaster. When the sprue is removed and the wax is melted away by heating, a hollow mould remains into which molten metal may be forced or cast.

Figure 3
Excess metal is cut away and the casting is trimmed, fitted to the tooth or die, and polished.

Figure 4
The casting is attached to the prepared tooth with a special adhesive cement. It replaces exactly the missing tooth structure.
Crowns and Bridges

**Crown**

- Crown of natural tooth reduced to accept the crown

**Bridge**

- Retainer (full crown)
- Abutment tooth
- Pontic (artificial replacement tooth)

**Post crown**

- Root filling
- Prepared root of tooth
- Post – cast, wrought or preformed
- Artificial new crown
Illustrated Definitions

Implants

- Healing screw (removed when second stage – head section – is attached)
- Oral mucosa healed over implant after insertion of first stage
- Endosseous implant
- Oral mucosal epithelium (oral mucosa)
- Cancellous bone
- Outer bone plate
- Abutment section inserted after removal of healing screw
- Abutment head section designed to receive a crown
- Crown inserted over abutment section
- Outer bone plate
- Cancellous bone
- Oral mucosal epithelium
- Endosseous implant
Partial Mandibular Denture

Figure 1
Figure showing cast alloy framework on model of mandibular teeth made from an impression.

Figure 2
Cast alloy framework with six teeth.

Veneer

Figure 1
Incisor tooth prepared for veneer and veneer before attachment.

Figure 2
Incisor tooth with veneer attached.
Goods and Services Tax: Goods and Services Supplied by Dentists

A draft of this Twelfth Edition of *The Australian Schedule of Dental Services and Glossary* was provided to the Australian Taxation Office (ATO) with a request that, for the assistance of members, it provide an advice on the application of GST legislation to the Schedule items.

A copy of the complete Ruling from the ATO is reproduced on the ADA website.

The ATO has been asked to update its ruling with respect to the Twelfth Edition of the Schedule and Glossary and an updated ruling will be reproduced on the ADA website when received. It is not expected that there will be any material changes.

The essential parts of the Ruling with respect to the Eleventh Edition are reproduced below. This includes the Ruling itself and Appendix 1, which provides an Explanation of the Ruling. An “Appendix 2 – Detailed contents list” is not reproduced below. This Appendix at Attachment A identifies the tax status of each item in the Schedule.

The ADA has in the Twelfth Edition of *The Australian Schedule of Dental Services and Glossary* identified those items to which GST does or may apply. The tax status of an item is presumed to be tax free unless the item number in the Schedule has a symbol next to it.

The legend for the symbols is:

- **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 the Class Ruling.
- **&)** The Medicare Benefits Schedule and the *Dental Benefits Act 2008* provide that a Medicare benefit is payable for some dental services. 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.

What appears on the following pages is an extract of the ATO Ruling. It is designed to provide users with the essential advice regarding the Ruling. The inclusion of this advice is for the information of members and in no way implies endorsement by the ADA. You should note that in the extracts provided the paragraph numbers provided by the ATO in the complete Ruling (accessible through the ADA website) have been retained for simplicity and completeness.

If in reading the extracts published below members require further clarification of the impact of the Ruling, they are advised to visit the complete copy of the Ruling on the website www.ada.org.au

The ADA wishes to thank the ATO for the prompt provision of this advice.
Explanatory Notes

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 that 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.

[PLEASE NOTE THE PARAGRAPH NUMBERS FROM THE ATO RULING HAVE BEEN ADOPTED IN THE FOLLOWING EXTRACT]

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Date of effect

9. This Ruling applies on or after 20 February 2016. 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).

Ruling

15. This Ruling addresses the goods and services tax (GST) treatment of the supply of goods and services by dentists. This Ruling includes Attachment A at page 22.

Supplies made by dentists under section 38–7

Supplies of services

16. Supplies of dental services and repairs of dental goods by a dentist to a patient for which a Medicare benefit is payable under Part II of the Health Insurance Act 1973 are GST-free under subsection 38–7(1) (see paragraphs 31 to 34 of this Class Ruling).

Supplies of goods to patients (goods other than medical aids and appliances covered by section 38–45)

17. Supplies of goods to a patient in the course of supplying that patient with a GST-free service under subsection 38–7(1) are also GST-free under subsection 38–7(3) if the supply is made to the patient at the premises at which the GST-free service is supplied (see paragraphs 68 to 69 of this Class Ruling).

Supplies made by dentists under section 38–10

Supplies of services

18. Supplies of dental services by a dentist to a patient that are generally accepted in the dental profession as being necessary for the appropriate treatment of that patient are GST-free under subsection 38–10(1) (see paragraphs 35 to 67 of this Class Ruling).

Supplies of goods to patients (goods other than medical aids and appliances covered by section 38–45)

19. Supplies of goods to a patient in the course of supplying that patient with a GST-free dental service under subsection 38–10(1) are also GST-free under subsection 38–10(3) if the supply is made to that patient at the premises at which the GST-free service is supplied (see paragraphs 68 to 69 of this Class Ruling).
Supplies of medical aids and appliances under section 38–45

Supplies of medical aids and appliances used in the dental industry

20. 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 70 to 81 of this Class Ruling).

Supplies of specifically designed spare parts for medical aids and appliances

21. 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).

22. Generic spare parts that are not specifically designed for a GST-free medical aid or appliance are not GST-free (see paragraphs 82 to 85 of this Class Ruling).

Supplies of specifically designed spare parts with labour services

23. Where a specifically designed spare part is supplied together with a labour component that is not GST-free by itself, the GST treatment will depend on how the supply is characterised (see paragraphs 87 to 97 of this Class Ruling).

24. A supply is GST-free if the dominant part of the supply is the specifically designed spare part and the labour is merely integral, ancillary or incidental to the supply of the spare part. However, the supply is taxable1 if the dominant part is the labour and the spare part is merely integral, ancillary or incidental to the labour.

25. If the specifically designed spare part or the labour is neither integral, ancillary nor incidental to the other, the supply is a mixed supply that is partly GST-free (the spare part) and partly taxable (the labour).

Appendix 1 – Explanation

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

26. Under the GST Act, some goods and services supplied by dentists are GST-free where certain requirements are satisfied.

27. GST is payable on supplies that are taxable supplies but not on those that are GST-free. A dentist may claim input tax credits for the GST included in the price of things acquired for making taxable or GST-free supplies or both.

Taxable supplies – section 9–5

28. 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 out
   - the supply is connected with Australia, and
   - the entity is registered or required to be registered for GST.

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

30. 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 GST-free provisions of the GST Act are considered below.

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1 In this Class Ruling, when a supply is indicated as being taxable or partly taxable, it is assumed that all the requirements for a taxable supply under section 9-5 are met.
GST-free supplies under section 38–7

Medical services – subsection 38–7(1)

31. Subsection 38–7(1) states: A supply of a *medical service is **GST-free**.

32. “Medical service” is defined in section 195–1 to mean:
   (a) a service for which a Medicare benefit is payable under Part II of the *Health Insurance Act 1973*; or
   (b) *[this part of the definition is not relevant to dental services]*

33. Some dental services (including repairs of dental goods) are listed in the Medicare Benefits Schedule. For a dental service to be GST-free under subsection 38–7(1), a Medicare benefit must be payable for that service.2

34. Where a dental service is listed in the Medicare Benefits Schedule but a Medicare benefit is not payable because other criteria are not met, the definition of medical service is not satisfied. For example, a Medicare benefit is not payable for a supply of a dental service to a non-resident even though that service is listed in the Medicare Benefits Schedule. In these circumstances, whether the dental service is GST-free or not needs to be considered under section 38–10.

GST-free supplies under section 38–10

Dental services – subsection 38–10(1)

35. Subsection 38–10(1) states:

   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 dental services 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. Section 195–1 defines “recognised professional” to mean the following:

   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 a *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 1977*.

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2 The exception in subsection 38–7(2) does not apply to the items referred to in the Schedule in Attachment A to this Class ruling. Subsection 38–7(2) provides that a supply of a medical service is not GST-free under subsection 38–7(1) if it is a supply of a professional service rendered in prescribed circumstances within the meaning of regulation 14 of the Health Insurance Regulations that are made under the Health Insurance Act 1973 (other than the prescribed circumstances set out in regulations 14(2)(ea), (f) and (g)).
In all States and Territories, dentists are required to be registered pursuant to the relevant State or Territory Act. Accordingly, a person who is registered pursuant to the State or Territory Act will be considered to be a “recognised professional” in dental services pursuant to paragraph 195–1(a).

**Paragraph 38–10(1)(c)**

To satisfy this 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.

**What is “appropriate treatment”?**

A dentist will provide “appropriate treatment” to the patient if the dentist assesses the patient’s state of health and determines a process for preserving, restoring or improving the physical or psychological wellbeing of that patient. “Appropriate treatment” includes any subsequent services provided to the patient as part of that process.

“Appropriate treatment” also includes medical treatment of a preventive nature - 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.

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.

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.

Services that 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.

Services that are intended to improve the health of the patient but that 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 GST-free.

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 if supplied by a dentist 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 owing to a change in the shape or structure of a patient’s mouth, palate, gums or jaw.

Services for determining that a modification is required and any subsequent services to ensure that the denture fits correctly are also GST-free if the elements of section 38–10 are satisfied.

**Who is the “recipient of the supply”?**

Paragraph 38–10(1)(c) requires that the supply must be generally accepted in the profession associated with supplying services of that kind as being “necessary for the appropriate treatment of the recipient of the supply”.

As only an individual can receive treatment as a patient, the “recipient of the supply” must be an individual for the supply to be GST-free under section 38–10.

**Supply of dental services under arrangements with third parties**

In some cases, dentists will have agreements with third parties under which there is a binding obligation on the dentist to provide something to the patient for which the third party is liable to pay. In these cases, the third party is the recipient of the supply. Depending on the particular agreement, the dentist may be making supplies for the patient as well as the third party.3

In the absence of a binding obligation, there may still be a supply by the dentist to the third party where the following factors4 are present:

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3 See, for example, the case of Federal Commissioner of Taxation v Secretary to the Department of Transport (Vic) [2010] FCAFC 84; 2102 ATC 20–196.
4 See paragraph 221B of GSTR 2006/9 but note the difference in terminology. Here, “third party” is used instead of “payer”, “dentist” is used instead of “supplier” and “patient” is used instead of “third party”.

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(a) there is a pre-existing framework or agreement between the third party and the dentist that contemplates that the parties act in a particular manner in respect of supplies by the dentist to particular patients or a class of patients;

(b) the pre-existing framework or agreement:

(i) identifies a mechanism by which the particular patients or the class of patients are to be identified such that the supplies made to them come within the scope of the framework or agreement; and

(ii) specifies that the third party is under an obligation to pay the dentist if there is a relevant supply by the dentist to a patient and also sets out a mechanism by which such payment is authorised.

(c) the framework or agreement and the mechanism for authorising the payment are in existence before the supply by the dentist to the patient (that is, the dentist knows in advance that the third party is obliged to pay some or all of the consideration in the event of the supply to the patient);

(d) the dentist makes the supply to the patient in conformity with the pre-existing framework or agreement between the parties; and

(e) the obligation of the third party to make payment pursuant to the pre-existing framework or agreement is not an administrative arrangement to pay on behalf of the patient for a liability owed by the patient to the dentist. Rather, once the supply becomes a supply to which the framework or agreement applies, the framework or agreement establishes a liability owed by the third party (not the patient) to the dentist in the event that there is a supply by the dentist to the patient.

53. Under section 38–60, where the third party is an insurer, an operator of a statutory compensation scheme or a compulsory third party scheme (scheme operator), or an Australian government agency, the supply to the third party by the dentist is GST-free to the extent that the underlying supply of the dental service to the patient is a GST-free supply under sections 38–10 or 38–7.

54. Under subsection 38–60(4), the dentist and the third party can agree that the supply not be treated as GST-free. The dentist and the third party may choose not to treat supplies as GST-free where, for example, there is a combination of GST-free and taxable supplies and determining the amounts for each supply may be complex. The option of not treating any of the supplies as GST-free may be administratively easier for the parties.

55. Where a third party is not an insurer, a scheme operator or an Australian government agency, the supply to the third party is not a GST-free supply under section 38–60.

Example 1 – Supply of health services by a dentist to an insurer

56. ABC Health Fund has a pre-existing agreement with a dentist for the supply of goods and services to settle claims made under their insurance policies.

57. The agreement outlines what both parties need to do when the dentist treats an ABC Health Fund member. Under the agreement, the payment to the dentist from ABC Health Fund is for the supply made by the dentist to ABC Health Fund for supplying dental treatment to the ABC Health Fund member.

58. As the supply of the dental treatment to the ABC Health Fund member is a GST-free supply under section 38–10, the supply by the dentist to ABC Health Fund is GST-free under section 38–60.

Example 2 – Supply of health services by a dentist to a third party not being an insurer, a scheme operator or an Australian government agency

59. XYZ Company contracts with a dentist to provide dental treatment to its employees. XYZ Company is not an insurer, a scheme operator or an Australian government agency.

60. XYZ Company is the recipient of the supply of professional services from the dentist. If the dentist is registered for GST, the supply of the services is a taxable supply.

61. Section 38–60 does not apply in this scenario to make the supply to the third party GST-free because XYZ Company is not an insurer, a scheme operator or an Australian government agency.
Supplies paid for by someone other than the patient

62. Under other types of arrangements, a third party meets the patient’s liability to the dentist without a supply being made to the third party by the dentist. A feature of these arrangements is that the agreement for the supply of goods or services is between the dentist and the patient and the obligation to pay for that supply remains with the patient. The third party merely pays for the supply on behalf of the patient.

63. Who pays for a supply of services is not relevant when working out if the supply is GST-free. If the recipient of the supply is the patient, it does not matter that the supply is being paid for on the patient’s behalf by a third party.5

Example 3 – The third party merely pays for the supply of dental treatment on a patient’s behalf

64. Jenny is a dentist who is a “recognised professional” for GST purposes. Adam makes an appointment to see Jenny. At the initial consultation, Adam tells Jenny that he sustained damage to his tooth whilst at work and that she can bill his employer for the costs. Jenny confirms with Adam’s employer that she can send the bill to them.

65. Jenny does not have a pre-existing agreement or a binding obligation with Adam’s employer to provide the treatment to Adam.

66. Jenny is making a GST-free supply to Adam that is paid for by Adam’s employer. Jenny is not making any supply to Adam’s employer – they are merely paying the bill on Adam’s behalf. The fact that another entity pays for the service does not alter its GST-free status.

Dental goods – subsections 38–7(3) and 38–10(3)

68. If a dentist supplies goods as part of a GST-free service, those goods are also GST-free under subsection 38–7(3) or 38–10(3) 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.

69. 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.

Supplies of medical aids and appliances under section 38–45

Medical aids and appliances – subsection 38–45(1)

70. 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.

71. A supply that satisfies all the requirements in subsection 38–45(1) is GST-free. The supply is GST-free no matter who makes the supply or whom the supply is made to.

72. In determining whether a medical aid or appliance is specifically designed for people with an illness or disability, reference should be made to its features and the designer’s or manufacturer’s intention of how the good is to be used. Indicators of the designer’s or manufacturer’s intention of how the good is to be used include how the good is marketed and the type of retail outlets at which the goods can be purchased.

5 Subsection 9–15(2).
73. In determining whether a medical aid or appliance is widely 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 medical aid or appliance to be used in a particular way but rather focuses on the purpose for which the wider community purchases these products. Irregular or uncommon use of a medical aid or appliance in a way contrary to its manufactured purpose does not prevent the good from being GST-free.

74. The items in the table in Schedule 3 to the GST Act 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”.

75. 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.

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

77. 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 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).

Consumables

78. Where, in the course of supplying one of the products listed at item 28, item 30 or item 75 in the table in Schedule 3, a dentist consumes various things, there is only one overall supply of the listed item.

Things made and consumed in the process of constructing and supplying a listed item form part of the one overall GST-free supply of that product, even if the components are separately itemised in the bill.

79. 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.

80. However, where these things are supplied separately to the medical aid or appliance, they are only GST-free if they are specifically designed spare parts of that medical aid or appliance (see paragraphs 82 to 84 of this Class Ruling).

Example 4 – Goods used or consumed in the process of constructing and supplying a GST-free medical aid or appliance

81. Steve (a dentist) contracts Mike (a dental technician) to make a crown for Steve’s patient. In order to make the crown, Mike must first create a plaster model. Mike itemises the crown and plaster model separately on his bill to Steve. 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.

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

82. 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 that GST-free medical aid or appliance and is supplied for that purpose.

83. For GST purposes, a “spare part” is a part that can be used to replace a faulty, worn or broken part of another thing. The part needs only to be capable of replacing the faulty, worn or broken part. It does not actually have to be used for that purpose.
84. 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 that are not specifically designed for a GST-free medical aid or appliance are not GST-free spare parts.

However, as explained in paragraphs 78 to 80 of this Class Ruling, 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, it would be GST-free if that screw formed part of the supply of the denture.

**Example 5 – A part that cannot be used as a spare part for a GST-free medical aid or appliance**

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

**Repair services**

86. Other than repairs of dental goods that may be GST-free under section 38–7 (see paragraphs 31 to 34 above), there is no specific exemption in the GST Act for the supply of repairs of medical aids or appliances or their spare parts.

**Supply of spare parts with labour services**

87. Where the specifically designed spare parts are supplied together with a labour component (for example, an installation or fitting service) that is not GST-free, the GST treatment will depend on how the supply is characterised. The table below provides a summary of how the supply may be characterised.

<table>
<thead>
<tr>
<th>Type</th>
<th>Dominant component</th>
<th>Integral, ancillary or incidental component</th>
<th>GST outcome</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>Specifically designed spare parts</td>
<td>Labour</td>
<td>A single composite GST-free supply of specifically designed spare parts</td>
</tr>
<tr>
<td>B</td>
<td>Labour (not GST-free)</td>
<td>Specifically designed spare parts</td>
<td>A single composite taxable supply of labour</td>
</tr>
<tr>
<td>C</td>
<td>Separately identifiable supplies of spare parts and labour</td>
<td>Neither is integral, ancillary or incidental to the other</td>
<td>A partly taxable and partly GST-free supply (a mixed supply). The taxable component is the labour and the GST-free component is the specifically designed spare part. A reasonable basis must be used for apportionment</td>
</tr>
</tbody>
</table>

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

88. Indicators that a part of a supply is integral, ancillary or incidental to the dominant part of the supply include the following:

- 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.

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6 See Goods and Services Tax Ruling GSTR 2001/8 for further guidance in determining whether a part of a supply is integral, ancillary or incidental to the dominant part of the supply.
Apportionment

A supply that is partly taxable and partly GST-free

92. Where a dentist makes a supply that is partly taxable and partly GST-free (a mixed supply), the dentist will need to apportion the consideration charged for the supply between the GST-free and taxable parts pursuant to section 9–80.

93. 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 gives further guidance on mixed supplies and apportionment.

94. As a means of minimising compliance costs, part of a supply may be treated as being integral, ancillary or incidental to the other part if the consideration that would be apportioned to it (if it were part of a mixed supply) does not exceed the lesser of:
   - $3.00; or
   - 20% of the consideration of the total supply.

95. This approach may be adopted to treat a supply as a composite supply (that is, either wholly GST-free or taxable), although it might otherwise be considered as a mixed supply. However, if the consideration for a part exceeds the lesser of $3.00 or 20% of the consideration for the total supply, it does not necessarily mean that the part is not integral, ancillary or incidental.

Example 6 – GST-free supply of spare parts to which labour is integral, ancillary or incidental

89. A tooth is fitted to a denture to replace a broken or missing tooth under a “supply and fit” contract. The supply of the tooth itself is GST-free under section 38–7 or section 38–10. The fitting of the tooth is merely integral, ancillary or incidental to the supply of the tooth. The fitting of the tooth and the supply of the tooth are a single composite GST-free supply of an “artificial tooth”. See Type A in the table in paragraph 87 of this Class Ruling.

Example 7 – Taxable supply of labour to which the spare parts are integral, ancillary or incidental

90. A denture is in poor condition and is sent to be restored, which involves a significant amount of labour. The restoration service is not GST-free under section 38–7 as no Medicare benefit is payable for the service. As part of that restoration, a clasp is replaced. Of itself, the clasp is a GST-free spare part for a denture under subsection 38–45(2). However, in this case, the supply of the clasp is integral, ancillary or incidental to the supply of the restoration service, which is not GST-free. The supply of the clasp merely contributes to the proper performance of the contract to restore the denture, this supply 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 supply of the restoration service and the spare part is a single composite taxable supply. See Type B in the table in paragraph 87 of this Class Ruling.

Example 8 – Partly taxable and partly GST-free supply of spare parts and labour as neither component is integral, ancillary or incidental to each other

91. A tooth is added to a denture to replace a broken or missing tooth under a “supply and fit” contract. At the same time, a small crack that is discovered in the denture base is repaired. This repair service is not GST-free under section 38–7 as no Medicare benefit is payable for the service. An extra charge is made for the repair of the crack. Neither the repair of the crack nor the fitted tooth is integral, incidental or ancillary to each other. The fitted tooth part of the supply is GST-free under section 38–10 and the repair part is taxable. The supply is partly taxable and partly GST-free. See Type C in the table in paragraph 87 of this Class Ruling.
Charging GST on a GST-free medical aid or appliance or a specifically designed spare part

96. In some circumstances, it may be difficult to determine those supplies that are GST-free and those that are taxable.

97. Subsection 38–45(3) allows a supplier and recipient to agree not to treat supplies, or a particular supply, as GST-free. For example, if a supply of a medical aid or appliance is made to another business, both businesses can agree to treat the supply as taxable.
## Schedule of Dental Services and Glossary

### Diagnostic Services

#### Examinations

Only one of the item numbers 011–017 may be used at one visit.

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<tr>
<th>Item Number</th>
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<tbody>
<tr>
<td>011</td>
<td>Comprehensive oral examination #</td>
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<td>012</td>
<td>Periodic oral examination</td>
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<td>013</td>
<td>Oral examination – limited</td>
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<tr>
<td>014</td>
<td>Consultation</td>
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<tr>
<td>015</td>
<td>Consultation – extended (30 minutes or more)</td>
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<tr>
<td>016</td>
<td>Consultation by referral</td>
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<tr>
<td>017</td>
<td>Consultation by referral – extended (30 minutes or more)</td>
</tr>
<tr>
<td>018</td>
<td>Written report (not elsewhere included)</td>
</tr>
<tr>
<td>019</td>
<td>Letter of referral</td>
</tr>
</tbody>
</table>

**011 Comprehensive oral examination #**

A comprehensive evaluation and recording of the current status of the dentition, mouth and associated structures performed on a patient. 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.

**012 Periodic oral examination**

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.

**013 Oral examination – limited**

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.

**014 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.

**015 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.

**016 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.
The Australian Schedule of Dental Services and Glossary

**Diagnostic Services**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>017</td>
<td>Consultation by referral – extended (30 minutes or more)</td>
<td>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.</td>
</tr>
<tr>
<td>018</td>
<td>Written report (not elsewhere included)</td>
<td>A written report not addressed to a referring practitioner involved in the patient’s care.</td>
</tr>
<tr>
<td>019</td>
<td>Letter of referral</td>
<td>A letter from a dentist referring a patient to another practitioner and providing appropriate information to the consultant.</td>
</tr>
</tbody>
</table>

**Radiological Examination, Analysis and Interpretation**

Radiographic itemisation also applies to digitised images – per exposure.

Some procedures in this section may attract a Medicare rebate for approved dental practitioners. It is not appropriate practice to use both ADA and Medicare item numbers to describe the same procedure.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>022</td>
<td>Intraoral periapical or bitewing radiograph – per exposure</td>
<td>Taking and interpreting a radiograph made with the film inside the mouth.</td>
</tr>
<tr>
<td>025</td>
<td>Intraoral radiograph – occlusal, maxillary, mandibular – per exposure</td>
<td>Taking and interpreting an occlusal, maxillary or mandibular intraoral radiograph. This radiograph shows a more extensive view of teeth and maxillary or mandibular bone.</td>
</tr>
<tr>
<td>026</td>
<td>Cone Beam Volumetric Tomography – scan acquisition – per appointment</td>
<td>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”.</td>
</tr>
<tr>
<td>031</td>
<td>Extraoral radiograph – maxillary, mandibular – per exposure</td>
<td>Taking and interpreting a radiograph of the upper and/or lower jaw using a film placed outside the mouth – for example, oblique lateral radiograph.</td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
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</tr>
<tr>
<td>033</td>
<td>Lateral, antero-posterior, postero-anterior or submento-vertex radiograph of the skull – per exposure #</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Taking and interpreting an extraoral radiograph of the head taken from the side, the front or the back or through the vertex of the skull. No cephalostat is used.</td>
<td></td>
</tr>
<tr>
<td>035</td>
<td>Radiograph of temporomandibular joint – per exposure #</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Taking and interpreting a radiograph of the temporomandibular joint.</td>
<td></td>
</tr>
<tr>
<td>036</td>
<td>Cephalometric radiograph – lateral, antero-posterior, postero-anterior or submento-vertex – per exposure #</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Taking and interpreting a radiograph of the head taken from the side, the front or 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.</td>
<td></td>
</tr>
<tr>
<td>037</td>
<td>Panoramic radiograph – per exposure #</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Taking and interpreting an extraoral radiograph presenting a panoramic view of part or all of the mandible and/or maxilla and/or adjacent structures.</td>
<td></td>
</tr>
<tr>
<td>038</td>
<td>Hand–wrist radiograph for skeletal age assessment #</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Taking and interpreting a radiograph of the wrist bones, used to assess the degree of skeletal development and maturity.</td>
<td></td>
</tr>
<tr>
<td>039</td>
<td>Computed tomography of the skull or parts thereof #</td>
<td></td>
</tr>
<tr>
<td></td>
<td>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 (for interpretation and/or analysis, see 083).</td>
<td></td>
</tr>
</tbody>
</table>
### Other Diagnostic Services

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<thead>
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<td>042</td>
<td>Culture examination and identification</td>
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<td>043</td>
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<tr>
<td>044</td>
<td>Collection of specimen for pathology examination</td>
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<tr>
<td>047</td>
<td>Saliva screening test</td>
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<tr>
<td>048</td>
<td>Bacteriological screening test</td>
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<tr>
<td>051</td>
<td>Biopsy of tissue</td>
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<td>052</td>
<td>Histopathological examination of tissue</td>
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<td>053</td>
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<td>Oral mucosal screening</td>
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<td>Haematological examination</td>
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<td>059</td>
<td>Comprehensive head and neck cancer examination and risk assessment</td>
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<td>061</td>
<td>Pulp testing – per appointment</td>
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<td>071</td>
<td>Diagnostic model – per model</td>
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<td>072</td>
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<td>073</td>
<td>Photographic records – extraoral – per appointment</td>
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<td>086</td>
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<td>Cone Beam Volumetric Tomography analysis and/or interpretation – maxillary or mandibular dentition (single arch)</td>
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<td>Cone Beam Volumetric Tomography analysis and/or interpretation – temporomandibular joints only</td>
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<tr>
<td>091</td>
<td>Cone Beam Volumetric Tomography analysis and/or interpretation – orofacial structures</td>
</tr>
</tbody>
</table>
041 **Bacteriological examination**  
An examination for bacteria or other microorganisms in samples obtained from the patient.

042 **Culture examination and identification**  
A sample is taken from oral material and is cultured for examination and identification of the microorganisms present.

043 **Antibiotic sensitivity test**  
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.

044 **Collection of specimen for pathology examination**  
The non-surgical collection and preparation for transport of a specimen for examination at a pathology laboratory.

047 **Saliva screening test**  
Taking and testing a saliva sample to assess its physiological properties.

048 **Bacteriological screening test**  
Taking and testing a sample to assess its physiological properties.

051 **Biopsy of tissue**  
A surgical procedure to obtain a section of tissue for pathological examination.

052 **Histopathological examination of tissue**  
A histopathological examination to determine the disease status of a section of tissue.

053 **Cytological investigation**  
A microscopic examination of cells obtained from a smear or in situ staining of a suspected lesion to determine any aberrant characteristics that may suggest that the lesion is malignant or related to some other condition.

054 **Oral mucosal screening**  
A non-invasive test for screening oral mucosa for oral cancer, potentially malignant lesions and/or other conditions. This may involve the use of adjunctive diagnostic devices and techniques including white light reflectance, reflectance spectroscopy or auto-fluorescence.

055 **Blood sample**  
The collection of a suitable sample of blood for haematological examination.

056 **Haematological examination**  
The examination and reporting of the status of a blood sample.

059 **Comprehensive head and neck cancer examination and risk assessment**  
A specific comprehensive examination that consists of visual inspection and manual palpation of extraoral head and neck structures and intraoral soft tissues, and may involve indirect laryngoscopy or fibre-optic pharyngo-laryngoscopy. This includes a detailed patient risk assessment.

061 **Pulp testing – per appointment**  
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 be itemised only once for each visit when pulp testing is performed.

071 **Diagnostic model – per model #**  
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.
072 Photographic records – intraoral # – per appointment
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.

073 Photographic records – extraoral # – per appointment
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.

074 Diagnostic wax-up #
The preparation and waxing up of diagnostic models to facilitate the development of a treatment plan.

075 Diagnostic modelling #
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. This item should not be used to describe a working model.

081 Cephalometric analysis – excluding radiographs #
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.

082 Tooth–jaw size prediction analysis #
The analysis of records, including radiographs and casts, to predict the relationship between the anticipated size of the mandible, the maxilla and the teeth that these bones have to accommodate.

083 Tomographic analysis #
The analysis of a tomograph (item 039) by measurement of specific biological landmarks. The procedure is often employed in treatment planning for implant and other surgical procedures.

085 Electromyographic recording #
Utilisation of electronic apparatus to detect and record the sensitivity of the orofacial and associated musculature.

086 Electromyographic analysis #
The analysis of electromyographic recordings of the orofacial and associated musculature.

087 Cone Beam Volumetric Tomography analysis and/or interpretation – small field of view (less than one complete dental arch) #
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”.

088 Cone Beam Volumetric Tomography analysis and/or interpretation – maxillary or mandibular dentition (single arch) #
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”.

089 Cone Beam Volumetric Tomography analysis and/or interpretation – maxillary and mandibular dentition (both arches) #
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”.

The Australian Schedule of Dental Services and Glossary
Cone Beam Volumetric Tomography analysis and/or interpretation – temporomandibular joints only #

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".

Cone Beam Volumetric Tomography analysis and/or interpretation – orofacial structures #

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".
### Dental Prophylaxis and Bleaching

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<tr>
<td>113</td>
<td>Recontouring and polishing of pre-existing restoration(s) – per appointment</td>
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<td>114</td>
<td>Removal of calculus – first appointment</td>
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<td>115</td>
<td>Removal of calculus – subsequent appointment</td>
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<td>116</td>
<td>Enamel micro-abrasion – per tooth</td>
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<td>117</td>
<td>Bleaching, internal – per tooth</td>
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<td>118</td>
<td>Bleaching, external – per tooth</td>
</tr>
<tr>
<td>119</td>
<td>Bleaching, home application – per arch</td>
</tr>
</tbody>
</table>

111 **Removal of plaque and/or stain**
Removal of dental plaque and/or stain from the surfaces of all teeth and/or implants. This item is included in procedures described by items 114, 115, 250 and 251.

113 **Recontouring and polishing of pre-existing restoration(s) – per appointment**
The reshaping and polishing of pre-existing restorations.

114 **Removal of calculus – first appointment**
Removal of calculus from the surfaces of teeth and/or implants.

115 **Removal of calculus – subsequent appointment**
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.

116 **Enamel micro-abrasion – per tooth**
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.

117 **Bleaching, internal – per tooth**
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.

118 **Bleaching, external – per tooth**
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.

119 **Bleaching, home application – per arch**
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.
Preventive, Prophylactic and Bleaching Services

Remineralisation Agents

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<td>Topical application of remineralisation and/or cariostatic agents, one treatment</td>
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<tr>
<td>122</td>
<td>Topical remineralisation and/or cariostatic agents, home application – per arch</td>
</tr>
<tr>
<td>123</td>
<td>Concentrated remineralisation and/or cariostatic agents, application – single tooth</td>
</tr>
</tbody>
</table>

121  Topical application of remineralisation and/or cariostatic agents, one treatment
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.

122  Topical remineralisation and/or cariostatic agents, home application – per arch
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.

123  Concentrated remineralisation and/or cariostatic agents, application – single tooth
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.

Other Preventive Services

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<tr>
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<th>Description</th>
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<tbody>
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<td>141</td>
<td>Oral hygiene instruction</td>
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<td>142</td>
<td>Tobacco counselling</td>
</tr>
<tr>
<td>151</td>
<td>Provision of a mouthguard – indirect</td>
</tr>
<tr>
<td>153</td>
<td>Bi-maxillary mouthguard – indirect</td>
</tr>
<tr>
<td>161</td>
<td>Fissure and/or tooth surface sealing – per tooth</td>
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<tr>
<td>165</td>
<td>Desensitising procedure – per appointment</td>
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<tr>
<td>171</td>
<td>Odontoplasty – per tooth</td>
</tr>
</tbody>
</table>

131  Dietary analysis and advice
Analysis of and advice on a patient’s diet to correct any dietary imbalances or deficiencies that may contribute to dental disease.

141  Oral hygiene instruction
Instruction in techniques for the removal of bacterial plaque. Advice of appropriate toothpaste and medicaments may be included.

142  Tobacco counselling
The analysis and assessment of a patient’s tobacco use and advice on the prevention and cessation of the use of tobacco aimed at reducing the patient’s risks of developing tobacco-related oral diseases and conditions.
### Preventive, Prophylactic and Bleaching Services

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>151</td>
<td><strong>Provision of a mouthguard – indirect T</strong></td>
<td>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.</td>
</tr>
<tr>
<td>153</td>
<td><strong>Bi-maxillary mouthguard – indirect T</strong></td>
<td>Construction of a bi-maxillary mouthguard using models prepared from impressions of the teeth taken by or under the supervision of the clinician and subsequently inserted.</td>
</tr>
<tr>
<td>161</td>
<td><strong>Fissure and/or tooth surface sealing – per tooth</strong></td>
<td>Sealing of non-caries 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.</td>
</tr>
<tr>
<td>165</td>
<td><strong>Desensitising procedure – per appointment</strong></td>
<td>This item describes all desensitising undertaken at a single appointment and may include a procedure to diminish or abolish the painful sensitivity and discomfort that can occur in exposed dentine.</td>
</tr>
<tr>
<td>171</td>
<td><strong>Odontoplasty – per tooth</strong></td>
<td>A stand-alone procedure to modify the contour of the crown of a tooth or the anatomy of the fissure of a tooth.</td>
</tr>
</tbody>
</table>
Procedures described in this section include the insertion of sutures, normal post-operative care and suture removal.

213 Treatment of acute periodontal infection – per appointment

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.

221 Clinical periodontal analysis and recording

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.

222 Periodontal debridement – per tooth

The mechanical removal of biofilm and calculus from a periodontally diseased tooth to a level consistent with periodontal health. Where calculus removal is undertaken for other teeth at the same or a subsequent visit that do not require debridement, it is appropriate to itemise 114/115 for these teeth in conjunction with but separate from the teeth that have undergone periodontal debridement.

223 Non-surgical treatment of peri-implant disease – per implant

The process of debridement using specialised instrumentation to remove the microbial biofilm from the implant and/or abutment surface, which may include localised application of medicaments.

231 Gingivectomy – per tooth

The surgical removal of the soft tissue wall of the periodontal pocket or the removal of swollen, excess gingival tissue. The procedure includes periodontal debridement of the tooth.
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
</table>
| 232  | **Periodontal flap surgery – per tooth**  
Incision and raising of a flap of gingival tissue to enable removal of inflammatory or granulation tissue. The procedure includes periodontal debridement of the tooth. |
| 233  | **Surgical treatment of peri-implant disease - per implant**  
Surgical access and flap elevation of the peri-implant soft tissues 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. |
| 234  | **Application of biologically active material**  
The application of a biologically active material in conjunction with periodontal surgery to enhance reattachment or regeneration. This includes materials such as porcine collagen and enamel matrix derivative materials. |
| 235  | **Gingival graft – per tooth, implant or extraction socket**  
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. |
| 236  | **Guided tissue regeneration – per tooth or implant**  
A surgical technique in which a membrane is adapted over a bony defect, the tooth root or an implant. |
| 237  | **Guided tissue regeneration – membrane removal**  
Surgical procedure to remove a previously positioned membrane. |
| 238  | **Periodontal surgery for crown lengthening – per tooth**  
A procedure to establish a more apical gingival margin for greater exposure of tooth structure, including reshaping of alveolar bone where required. |
| 241  | **Root resection – per root**  
Removal or amputation of one or more roots of a multi-rooted tooth with or without a portion of the crown. |
| 242  | **Osseous surgery – per tooth or implant**  
Reshaping and modifying defects and deformities in the bone supporting and surrounding the tooth or implant. This includes procedures described in item 232 and 233. The procedure includes periodontal debridement of the tooth or implant. |
| 243  | **Osseous graft – per tooth or implant**  
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 to item numbers such as 232, 233, 245 and 684. |
| 244  | **Osseous graft – block**  
A surgical procedure in which a block of bone is used for augmentation of a bony ridge, secured by screws or similar devices. |
| 245  | **Periodontal surgery involving one tooth**  
Surgical intervention to aid the resolution of a localised periodontal inflammatory condition involving one tooth. The item is also used to describe percision. |
| 246  | **Maxillary sinus augmentation – trans-alveolar technique – per sinus**  
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. |
247 **Maxillary sinus augmentation – lateral wall approach – per sinus**
Surgical access in the maxillary sinus via a lateral wall approach with bone grafting. May involve simultaneous placement of dental implants. Grafting or regenerative materials where used should be itemised separately.

250 **Active non-surgical periodontal therapy – per quadrant**
Non-surgical management of uncontrolled periodontal disease in a quadrant with at least three teeth with clinical attachment loss of at least 3mm or pocketing of at least 4mm. This includes procedures described in items 111, 114, 115 and 222 for the quadrant. Items such as 113, 131 and 142 may be itemised separately.

251 **Supportive periodontal therapy – per appointment**
Maintenance of periodontal health subsequent to active, non-surgical or surgical periodontal therapy. This includes procedures described in items 111, 114, 115 and 222. Items such as 113, 131 and 142 may be itemised separately.
Itemisation of a procedure described in this section includes the insertion of sutures, normal post-operative care and suture removal.

Some procedures in this section may attract a Medicare rebate for approved dental practitioners. It is not appropriate practice to use both ADA and Medicare item numbers to describe the same procedure.

Only one item number should be used to describe each oral surgery procedure on the same day by the same operator.

**Extractions**

<table>
<thead>
<tr>
<th>Item</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>311</td>
<td>Removal of a tooth or part(s) thereof</td>
</tr>
<tr>
<td>314</td>
<td>Sectional removal of a tooth or part(s) thereof</td>
</tr>
</tbody>
</table>

311  **Removal of a tooth or part(s) thereof**
A procedure consisting of the removal of a tooth or part(s) thereof.

314  **Sectional removal of a tooth or part(s) thereof**
The removal of a tooth or part(s) thereof in sections. Bone removal may be necessary.

**Surgical Extractions**

<table>
<thead>
<tr>
<th>Item</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>322</td>
<td>Surgical removal of a tooth or tooth fragment not requiring removal of bone or tooth division</td>
</tr>
<tr>
<td>323</td>
<td>Surgical removal of a tooth or tooth fragment requiring removal of bone</td>
</tr>
<tr>
<td>324</td>
<td>Surgical removal of a tooth or tooth fragment requiring both removal of bone and tooth division</td>
</tr>
</tbody>
</table>

322  **Surgical removal of a tooth or tooth fragment not requiring removal of bone or tooth division**
Removal of a tooth or tooth fragment where an incision and the raising of a mucoperiosteal flap are required, but where removal of bone or sectioning of the tooth is not necessary to remove the tooth.

323  **Surgical removal of a tooth or tooth fragment requiring removal of bone**
Removal of a tooth or tooth fragment where removal of bone is required after an incision and the raising of a mucoperiosteal flap.

324  **Surgical removal of a tooth or tooth fragment requiring both removal of bone and tooth division**
Removal of a tooth or tooth fragment where both removal of bone and sectioning of the tooth are required after an incision and the raising of a mucoperiosteal flap. The tooth will be removed in sections.
### Surgery for Prostheses

<table>
<thead>
<tr>
<th>Code</th>
<th>Procedure</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>331</td>
<td>Alveolectomy – per segment</td>
<td>The surgical modification of the shape of a segment of the alveolar bone.</td>
</tr>
<tr>
<td>332</td>
<td>Ostectomy – per jaw</td>
<td>The surgical modification of the bony architecture of the maxilla or mandible.</td>
</tr>
<tr>
<td>337</td>
<td>Reduction of fibrous tuberosity</td>
<td>A surgical procedure involving removal of fibrous tissue from the posterior maxillary alveolar ridge in order to modify the ridge contour.</td>
</tr>
<tr>
<td>338</td>
<td>Reduction of flabby ridge – per segment</td>
<td>A surgical procedure involving removal of unsupported soft tissue from a segment or quadrant of the maxillary or mandibular alveolar ridge.</td>
</tr>
<tr>
<td>341</td>
<td>Removal of hyperplastic tissue</td>
<td>The surgical removal of an area of hyperplastic tissue from the maxillary or mandibular alveolar ridge or adjacent mucosa.</td>
</tr>
<tr>
<td>343</td>
<td>Repositioning of muscle attachment</td>
<td>The surgical repositioning of a muscle attachment to place it in a more favourable position.</td>
</tr>
<tr>
<td>344</td>
<td>Vestibuloplasty</td>
<td>The surgical deepening of the buccal or labial vestibule in the mucosa.</td>
</tr>
<tr>
<td>345</td>
<td>Skin or mucosal graft</td>
<td>A surgical procedure involving a skin or mucosal graft.</td>
</tr>
</tbody>
</table>
Treatment of Maxillofacial injuries

351 Repair of skin and subcutaneous tissue or mucous membrane
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.

352 Fracture of maxilla or mandible – not requiring fixation
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.

353 Fracture of maxilla or mandible – with wiring of teeth or intraoral fixation
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.

354 Fracture of maxilla or mandible – with external fixation
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.

355 Fracture of zygoma
Treatment of a fracture of the zygoma.

359 Fracture of the maxilla or mandible requiring open reduction
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.

Dislocations

361 Mandible – relocation following dislocation
Relocation of the condylar head of the mandible within the temporomandibular joint fossa following its dislocation. The procedure is usually performed by manipulation.

363 Mandible – relocation requiring open operation
Surgical exposure of a dislocated temporomandibular joint and its correct repositioning.
Osteotomies

365 Osteotomy – maxilla
Surgical exposure and fracturing of the maxilla in predetermined planes in order to modify its form or position.

366 Osteotomy – mandible
Surgical exposure and fracturing of the mandible in predetermined planes in order to modify its form or position.

General Surgical

371 Removal of tumour, cyst or scar – cutaneous, subcutaneous or in mucous membrane
The surgical removal of a tumour, cyst or scar from cutaneous or subcutaneous tissues or from mucous membrane. Pathological review may be necessary.

373 Removal of tumour, cyst or scar involving muscle, bone or other deep tissue
The surgical removal of a tumour, cyst or scar involving muscle, bone or other deep tissue. Pathological review may be necessary.

375 Surgery to salivary duct
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.

376 Surgery to salivary gland
A general item to describe any surgery to the salivary gland that cannot be described by another item. Details of the procedure should be specified.

377 Removal or repair of soft tissue (not elsewhere defined)
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.
Oral Surgery

378 Surgical removal of foreign body
The surgical removal of a foreign body impacted in tissues.

379 Marsupialisation of cyst
The treatment of a cyst by surgically opening it to convert it from an enclosed sac to a partially open pouch.

Other Surgical Procedures

<table>
<thead>
<tr>
<th>Item</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>381</td>
<td>Surgical exposure of unerupted tooth – per tooth</td>
</tr>
<tr>
<td>382</td>
<td>Surgical exposure and attachment of device for orthodontic traction</td>
</tr>
<tr>
<td>384</td>
<td>Repositioning of displaced tooth/teeth – per tooth</td>
</tr>
<tr>
<td>385</td>
<td>Surgical repositioning of unerupted tooth – per tooth</td>
</tr>
<tr>
<td>386</td>
<td>Splinting of displaced tooth/teeth – per tooth</td>
</tr>
<tr>
<td>387</td>
<td>Replantation and splinting of a tooth – per tooth</td>
</tr>
<tr>
<td>388</td>
<td>Transplantation of tooth or tooth bud</td>
</tr>
<tr>
<td>389</td>
<td>Surgery to isolate and preserve neurovascular tissue</td>
</tr>
<tr>
<td>391</td>
<td>Frenectomy</td>
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<tr>
<td>392</td>
<td>Drainage of abscess</td>
</tr>
<tr>
<td>393</td>
<td>Surgery involving the maxillary antrum</td>
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<tr>
<td>394</td>
<td>Surgery for osteomyelitis</td>
</tr>
<tr>
<td>395</td>
<td>Repair of nerve trunk</td>
</tr>
<tr>
<td>399</td>
<td>Control of reactionary or secondary post-operative haemorrhage</td>
</tr>
</tbody>
</table>

381 Surgical exposure of unerupted tooth – per tooth
Surgical exposure of an unerupted tooth to encourage its eruption.

382 Surgical exposure and attachment of device for orthodontic traction
Surgical exposure of an unerupted tooth and attachment of a device so that orthodontic traction may be applied.

384 Repositioning of displaced tooth/teeth – per tooth
A procedure following trauma where the position of the displaced tooth/teeth is corrected by manipulation. Stabilising procedures are itemised separately.

385 Surgical repositioning of unerupted tooth – per tooth
Surgical exposure and manipulation of an unerupted tooth to correct its position but not to detach the tooth from its supporting tissues.

386 Splinting of displaced tooth/teeth – per tooth
A procedure following trauma where the position of the displaced tooth/teeth may be stabilised by splinting. For removal of splint, see item 656.

387 Replantation and splinting of a tooth – per tooth
Replantation of a tooth that has been avulsed or intentionally removed. It may be held in the correct position by splinting. For removal of splint, see item 656.
388 Transplantation of tooth or tooth bud
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.

389 Surgery to isolate and preserve neurovascular tissue
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.

391 Frenectomy
Removal of a frenum.

392 Drainage of abscess
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.

393 Surgery involving the maxillary antrum
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.

394 Surgery for osteomyelitis
A general item to describe any surgery for the treatment of osteomyelitis. Details of the procedure should be specified.

395 Repair of nerve trunk
A surgical procedure to repair a nerve trunk.

399 Control of reactionary or secondary post-operative haemorrhage
This procedure describes the control of reactionary or secondary post-operative haemorrhage.
Pulp and Root Canal Treatments

411 Direct pulp capping
A procedure where an exposed pulp is directly covered with a protective dressing or cement.

412 Incomplete endodontic therapy (tooth not suitable for further treatment)
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.

414 Pulpotomy
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.

415 Complete chemo-mechanical preparation of root canal – one canal
Complete chemo-mechanical preparation, including removal of pulp or necrotic debris from a canal.

416 Complete chemo-mechanical preparation of root canal – each additional canal
Complete chemo-mechanical preparation, including removal of pulp or necrotic debris from each additional canal of a tooth with multiple canals.

417 Root canal obturation – one canal
The filling of a root canal, following chemo-mechanical preparation.

418 Root canal obturation – each additional canal
The filling, following chemo-mechanical preparation, of each additional canal in a tooth with multiple canals.

419 Extirpation of pulp or debridement of root canal(s) – emergency or palliative
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.

421 Resorbable root canal filling – primary tooth
The placement of resorbable root canal filling material in a primary tooth.
Periradicular Surgery

Procedures described in this section include normal post-operative care.

<table>
<thead>
<tr>
<th>Procedure Code</th>
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</tr>
</thead>
<tbody>
<tr>
<td>431</td>
<td>Periapical curettage – per root</td>
</tr>
<tr>
<td>432</td>
<td>Apicectomy – per root</td>
</tr>
<tr>
<td>433</td>
<td>Exploratory periradicular surgery</td>
</tr>
<tr>
<td>434</td>
<td>Apical seal – per canal</td>
</tr>
<tr>
<td>436</td>
<td>Sealing of perforation</td>
</tr>
<tr>
<td>437</td>
<td>Surgical treatment and repair of external root resorption – per tooth</td>
</tr>
<tr>
<td>438</td>
<td>Hemisection</td>
</tr>
</tbody>
</table>

**431 Periapical curettage – per root**
Surgical exposure of the apical section of the root of a pulpless or endodontically treated tooth to remove associated pathological tissue.

**432 Apicectomy – per root**
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.

**433 Exploratory periradicular surgery**
Surgery to investigate the integrity of the root and surrounding structures.

**434 Apical seal – per canal**
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.

**436 Sealing of perforation**
A surgical method of sealing a communication between the pulp canal/chamber and the periradicular tissues.

**437 Surgical treatment and repair of external root resorption – per tooth**
Surgical treatment of external root resorption.

**438 Hemisection**
Separation of a multi-rooted tooth into two parts.
Other Endodontic Services

445 Exploration and/or negotiation of a calcified canal – per canal, per appointment
Chemical and physical procedures to locate and/or negotiate an abnormally calcified root canal where specific time is devoted to this procedure.

451 Removal of root filling – per canal
Removal of the root filling from a previously obturated canal to enable endodontic retreatment.

452 Removal of a cemented root canal post or post crown
Removal of a cemented root canal post or post crown.

453 Removal or bypassing fractured endodontic instrument
The removal or bypassing of an instrument lodged in the root canal.

455 Additional visit for irrigation and/or dressing of the root canal system – per tooth
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.

457 Obturation of resorption defect or perforation (non-surgical)
Conservative treatment of a root perforation or resorption defect to repair the defect from within the root canal.

458 Interim therapeutic root filling – per tooth
A procedure consisting of the insertion of a long-term provisional (temporary) root canal filling with therapeutic properties that facilitates healing/development of the root and periradicular tissues over an extended time.
Itemisation of a restorative service includes the preparation of the tooth, placement of a lining, contouring of the adjacent and opposing teeth, placement of the restoration and normal post-operative care. Pins, cusp capping and restoration of an incisor corner replacement are to be itemised separately.

**Direct Restorations**

**Metallic Restorations – Direct**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>511</td>
<td>Metallic restoration – one surface – direct</td>
</tr>
<tr>
<td>512</td>
<td>Metallic restoration – two surfaces – direct</td>
</tr>
<tr>
<td>513</td>
<td>Metallic restoration – three surfaces – direct</td>
</tr>
<tr>
<td>514</td>
<td>Metallic restoration – four surfaces – direct</td>
</tr>
<tr>
<td>515</td>
<td>Metallic restoration – five surfaces – direct</td>
</tr>
</tbody>
</table>

511  Metallic restoration – one surface – direct
Direct metallic restoration involving one surface of a tooth.

512  Metallic restoration – two surfaces – direct
Direct metallic restoration involving two surfaces of a tooth.

513  Metallic restoration – three surfaces – direct
Direct metallic restoration involving three surfaces of a tooth.

514  Metallic restoration – four surfaces – direct
Direct metallic restoration involving four surfaces of a tooth.

515  Metallic restoration – five surfaces – direct
Direct metallic restoration involving five surfaces of a tooth.

**Adhesive Restorations – Anterior Teeth – Direct**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>521</td>
<td>Adhesive restoration – one surface – anterior tooth – direct</td>
</tr>
<tr>
<td>522</td>
<td>Adhesive restoration – two surfaces – anterior tooth – direct</td>
</tr>
<tr>
<td>523</td>
<td>Adhesive restoration – three surfaces – anterior tooth – direct</td>
</tr>
<tr>
<td>524</td>
<td>Adhesive restoration – four surfaces – anterior tooth – direct</td>
</tr>
<tr>
<td>525</td>
<td>Adhesive restoration – five surfaces – anterior tooth – direct</td>
</tr>
<tr>
<td>526</td>
<td>Adhesive restoration – veneer – anterior tooth – direct</td>
</tr>
</tbody>
</table>

521  Adhesive restoration – one surface – anterior tooth – direct
Direct restoration, using an adhesive technique and a tooth-coloured material, involving one surface of an anterior tooth.
Restorative Services

522  **Adhesive restoration – two surfaces – anterior tooth – direct**
Direct restoration, using an adhesive technique and a tooth-coloured material, involving two surfaces of an anterior tooth.

523  **Adhesive restoration – three surfaces – anterior tooth – direct**
Direct restoration, using an adhesive technique and a tooth-coloured material, involving three surfaces of an anterior tooth.

524  **Adhesive restoration – four surfaces – anterior tooth – direct**
Direct restoration, using an adhesive technique and a tooth-coloured material, involving four surfaces of an anterior tooth.

525  **Adhesive restoration – five surfaces – anterior tooth – direct**
Direct restoration, using an adhesive technique and a tooth-coloured material, involving five surfaces of an anterior tooth.

526  **Adhesive restoration – veneer – anterior tooth – direct #**
Direct bonding of a veneer of adhesive tooth-coloured material to the surface of an anterior tooth.

### Adhesive Restorations – Posterior Teeth – Direct

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>531</td>
<td><strong>Adhesive restoration – one surface – posterior tooth – direct</strong></td>
</tr>
<tr>
<td></td>
<td>Direct restoration, using an adhesive technique and a tooth-coloured material, involving one surface of a posterior tooth.</td>
</tr>
<tr>
<td>532</td>
<td><strong>Adhesive restoration – two surfaces – posterior tooth – direct</strong></td>
</tr>
<tr>
<td></td>
<td>Direct restoration, using an adhesive technique and a tooth-coloured material, involving two surfaces of a posterior tooth.</td>
</tr>
<tr>
<td>533</td>
<td><strong>Adhesive restoration – three surfaces – posterior tooth – direct</strong></td>
</tr>
<tr>
<td></td>
<td>Direct restoration, using an adhesive technique and a tooth-coloured material, involving three surfaces of a posterior tooth.</td>
</tr>
<tr>
<td>534</td>
<td><strong>Adhesive restoration – four surfaces – posterior tooth – direct</strong></td>
</tr>
<tr>
<td></td>
<td>Direct restoration, using an adhesive technique and a tooth-coloured material, involving four surfaces of a posterior tooth.</td>
</tr>
<tr>
<td>535</td>
<td><strong>Adhesive restoration – five surfaces – posterior tooth – direct</strong></td>
</tr>
<tr>
<td></td>
<td>Direct restoration, using an adhesive technique and a tooth-coloured material, involving five surfaces of a posterior tooth.</td>
</tr>
<tr>
<td>536</td>
<td><strong>Adhesive restoration – veneer – posterior tooth – direct #</strong></td>
</tr>
<tr>
<td></td>
<td>Direct bonding of a veneer of adhesive tooth-coloured material to the surface of a posterior tooth.</td>
</tr>
</tbody>
</table>
## Indirect Restorations

### Metallic Restorations – Indirect

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>541</td>
<td>Metallic restoration – one surface – indirect</td>
</tr>
<tr>
<td>542</td>
<td>Metallic restoration – two surfaces – indirect</td>
</tr>
<tr>
<td>543</td>
<td>Metallic restoration – three surfaces – indirect</td>
</tr>
<tr>
<td>544</td>
<td>Metallic restoration – four surfaces – indirect</td>
</tr>
<tr>
<td>545</td>
<td>Metallic restoration – five surfaces – indirect</td>
</tr>
</tbody>
</table>

- **541 Metallic restoration – one surface – indirect**: Indirect metallic restoration, involving one surface of a tooth.
- **542 Metallic restoration – two surfaces – indirect**: Indirect metallic restoration, involving two surfaces of a tooth.
- **543 Metallic restoration – three surfaces – indirect**: Indirect metallic restoration, involving three surfaces of a tooth.
- **544 Metallic restoration – four surfaces – indirect**: Indirect metallic restoration, involving four surfaces of a tooth.
- **545 Metallic restoration – five surfaces – indirect**: Indirect metallic restoration, involving five surfaces of a tooth.

### Tooth-coloured Restorations – Indirect

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>551</td>
<td>Tooth-coloured restoration – one surface – indirect</td>
</tr>
<tr>
<td>552</td>
<td>Tooth-coloured restoration – two surfaces – indirect</td>
</tr>
<tr>
<td>553</td>
<td>Tooth-coloured restoration – three surfaces – indirect</td>
</tr>
<tr>
<td>554</td>
<td>Tooth-coloured restoration – four surfaces – indirect</td>
</tr>
<tr>
<td>555</td>
<td>Tooth-coloured restoration – five surfaces – indirect</td>
</tr>
<tr>
<td>556</td>
<td>Tooth-coloured – veneer – indirect</td>
</tr>
</tbody>
</table>

- **551 Tooth-coloured restoration – one surface – indirect**: Indirect tooth-coloured restoration, involving one surface of a tooth.
- **552 Tooth-coloured restoration – two surfaces – indirect**: Indirect tooth-coloured restoration, involving two surfaces of a tooth.
- **553 Tooth-coloured restoration – three surfaces – indirect**: Indirect tooth-coloured restoration, involving three surfaces of a tooth.
### Restorative Services

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>554</td>
<td><strong>Tooth-coloured restoration – four surfaces – indirect</strong>&lt;br&gt;Indirect non-metallic restoration, involving four surfaces of a tooth.</td>
</tr>
<tr>
<td>555</td>
<td><strong>Tooth-coloured restoration – five surfaces – indirect</strong>&lt;br&gt;Indirect non-metallic restoration, involving five surfaces of a tooth.</td>
</tr>
<tr>
<td>556</td>
<td><strong>Tooth-coloured restoration – veneer – indirect #</strong>&lt;br&gt;The attachment of a tooth-coloured veneer to the surface of a tooth. The veneer is constructed indirectly.</td>
</tr>
</tbody>
</table>

#### Other Restorative Services

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>571</td>
<td><strong>Adaptation of new restoration to existing removable prosthesis – per tooth</strong>&lt;br&gt;Used in conjunction with restorative services where adaptation of the new restoration is required to accommodate the seating and/or retention of an existing removable prosthesis.</td>
</tr>
<tr>
<td>572</td>
<td>** Provisional (intermediate/temporary) restoration – per tooth**&lt;br&gt;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 be used only 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.</td>
</tr>
<tr>
<td>574</td>
<td><strong>Metal band</strong>&lt;br&gt;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.</td>
</tr>
<tr>
<td>575</td>
<td><strong>Pin retention – per pin</strong>&lt;br&gt;Use of a pin to aid the retention and support of direct or indirect restorations in a tooth.</td>
</tr>
<tr>
<td>577</td>
<td><strong>Cusp capping – per cusp</strong>&lt;br&gt;This item is to be used in conjunction with items describing direct or indirect restorations of posterior teeth that are formed in such a manner as to restore the anatomical or functional height of a cusp.</td>
</tr>
</tbody>
</table>
578  **Restoration of an incisal corner – per corner**  
This item is to be used in conjunction with items describing direct or indirect restorations of anterior teeth that are formed in such a way as to restore the anatomical or functional shape of an incisal corner.

579  **Bonding of tooth fragment**  
The direct bonding of a tooth fragment as an alternative to placing a restoration.

586  **Crown – metallic – with tooth preparation – preformed**  
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.

587  **Crown – metallic – minimal tooth preparation – preformed**  
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.

588  **Crown – tooth-coloured – preformed**  
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.

595  **Removal of indirect restoration**  
The removal of a currently cemented definitive indirect restoration, which may be subsequently reinserted.

596  **Recementing of indirect restoration**  
Recementing a previously cemented indirect restoration.

597  **Post – direct**  
Insertion of a post into a prepared root canal to provide an anchor for an artificial crown or other restoration.
Crowns

Itemisation of a crown includes management of the soft and hard tissues associated with the crown during impression taking and insertion visits.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>611</td>
<td><strong>Full crown – acrylic resin – indirect</strong></td>
</tr>
<tr>
<td>613</td>
<td><strong>Full crown – non-metallic – indirect</strong></td>
</tr>
<tr>
<td>615</td>
<td><strong>Full crown – veneered – indirect</strong></td>
</tr>
<tr>
<td>618</td>
<td><strong>Full crown – metallic – indirect</strong></td>
</tr>
<tr>
<td>625</td>
<td><strong>Post and core for crown – indirect</strong></td>
</tr>
<tr>
<td>627</td>
<td><strong>Preliminary restoration for crown – direct</strong></td>
</tr>
<tr>
<td>629</td>
<td><strong>Post and root cap – indirect</strong></td>
</tr>
</tbody>
</table>

**611 Full crown – acrylic resin – indirect**
An artificial crown constructed with an acrylic-based material, restoring a natural tooth.

**613 Full crown – non-metallic – indirect**
An artificial crown constructed with tooth-coloured material, restoring a natural tooth.

**615 Full crown – veneered – indirect**
An artificial crown constructed with a metallic base veneered with a tooth-coloured material, restoring a natural tooth.

**618 Full crown – metallic – indirect**
An artificial crown constructed with cast or milled metal, restoring a natural tooth.

**625 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.

**627 Preliminary restoration for crown – direct**
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.

**629 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 overdenture. It may incorporate a precision or magnetic attachment that should be separately itemised.
Provisional Crown and Bridge

631 Provisional crown – per tooth
Provisional restoration of a tooth with a crown that is designed to last until the definitive crown can be constructed or the tooth is removed. This item should be used only 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.

632 Provisional bridge pontic – per pontic
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 be used only 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.

633 Provisional implant abutment – per abutment
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.

634 Provisional implant restoration – per implant abutment
The provisional (intermediate) restoration of an implant designed to last until the definitive restoration can be placed. This item should be used only where the provisional (intermediate) restoration is not an intrinsic part of treatment.

Bridges
For examples of correct itemisation of bridges, see Notes for Guidance on pages x and xi.

642 Bridge pontic – direct – per pontic
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 attaching restorations should be appropriately itemised.
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643 Bridge pontic – indirect – per pontic
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.

644 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.

645 Precision or magnetic attachment
Incorporated as part of a restoration, or 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.

649 Retainer for bonded fixture – indirect – per tooth
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. In the case of a bonded bridge, the number of pontics should be itemised separately.

Crown and Bridge Repairs and Other Services

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<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<td>Recementing crown or veneer</td>
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<tr>
<td>652</td>
<td>Recementing bridge or splint – per abutment</td>
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<tr>
<td>653</td>
<td>Rebonding of bridge or splint where retreatment of bridge surface is required</td>
</tr>
<tr>
<td>655</td>
<td>Removal of crown</td>
</tr>
<tr>
<td>656</td>
<td>Removal of bridge or splint</td>
</tr>
<tr>
<td>658</td>
<td>Repair of crown, bridge or splint – indirect</td>
</tr>
<tr>
<td>659</td>
<td>Repair of crown, bridge or splint – direct</td>
</tr>
</tbody>
</table>

651 Recementing crown or veneer
Recementing a previously cemented crown/veneer.

652 Recementing bridge or splint – per abutment
Recementing a previously cemented bridge or splint.

653 Rebonding of bridge or splint where retreatment of bridge surface is required
The rebonding of an enamel bonded bridge or splint that requires retreatment of the fitting surface.

655 Removal of crown
The removal of a currently cemented definitive crown that may subsequently be reinserted.

656 Removal of bridge or splint
The removal of all, or part, of a currently cemented definitive bridge or splint that may subsequently be reinserted.

658 Repair of crown, bridge or splint – indirect
The extraoral repair of a crown, bridge or splint.
Procedures for Implant Prostheses

Items in this section refer to the provision of implant prostheses. Implants are in most cases used to support and retain superimposed prosthetic replacements ranging from single crowns to complete dentures. The prosthesis should be appropriately itemised.

659  Repair of crown, bridge or splint – direct

The intraoral repair of a cemented crown, bridge or splint.

Fitting of implant abutment – per abutment

663  Removal of implant and/or retention device

The surgical removal of an implant and/or retention device.

664  Fitting of bar for denture – per abutment

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.

665  Prosthesis with resin base attached to implants – removable – per arch

A removable prosthesis carrying artificial teeth on a resin base supported by the implants to which it is attached. This prosthesis is designed for self-removal. Abutments attached to implants should be itemised as 661; retention components within prosthesis should be itemised as 735.
666 **Prosthesis with metal frame attached to implants – fixed – per arch**

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 should be itemised as 661.

667 **Prosthesis with metal frame attached to implants – removable – per arch**

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 should be itemised as 661; retention components within prosthesis should be itemised as 735.

668 **Fixture or abutment screw removal and replacement**

Removal and replacement of fixture or abutment screw.

669 **Removal and reattachment of prosthesis fixed to implant(s) – per implant**

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.

671 **Full crown attached to osseointegrated implant – non-metallic – indirect**

An artificial crown constructed of tooth-coloured material attached to an osseointegrated implant.

672 **Full crown attached to osseointegrated implant – veneered – indirect**

An artificial crown constructed with a metallic base veneered with a tooth-coloured material attached to an osseointegrated implant.

673 **Full crown attached to osseointegrated implant – metallic – indirect**

An artificial crown constructed with cast metal attached to an osseointegrated implant.

678 **Diagnostic template**

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.

679 **Surgical implant guide**

Provision of an appliance that indicates the ideal location and angulation for insertion of implants.

684 **Insertion of first stage of two-stage endosseous implant – per implant**

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 the surrounding bone (osseointegration). The number of implants should be indicated.

688 **Insertion of one-stage endosseous implant – per implant**

Surgical insertion of an implant, made of biocompatible material, in the bone of the maxilla or mandible.

689 **Provisional implant**

Special purpose implant designed with the intention of being removed at a later stage.

690 **Provisional retention or anchorage device**

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.

691 **Second stage surgery of two-stage endosseous implant – per implant**

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 protheses, if appropriate.
Dentures and Denture Components

The provision of dentures requires multiple appointments that are included in the itemisations.

Reasonable care and adjustment following the insertion of the denture are included in the itemisations.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>711</td>
<td>Complete maxillary denture</td>
</tr>
<tr>
<td>712</td>
<td>Complete mandibular denture</td>
</tr>
<tr>
<td>713</td>
<td>Provisional complete maxillary denture</td>
</tr>
<tr>
<td>714</td>
<td>Provisional complete mandibular denture</td>
</tr>
<tr>
<td>715</td>
<td>Provisional complete maxillary and mandibular dentures</td>
</tr>
<tr>
<td>716</td>
<td>Metal palate or plate</td>
</tr>
<tr>
<td>719</td>
<td>Complete maxillary and mandibular dentures</td>
</tr>
<tr>
<td>721</td>
<td>Partial maxillary denture – resin base</td>
</tr>
<tr>
<td>722</td>
<td>Partial mandibular denture – resin base</td>
</tr>
<tr>
<td>723</td>
<td>Provisional partial maxillary denture</td>
</tr>
<tr>
<td>724</td>
<td>Provisional partial mandibular denture</td>
</tr>
<tr>
<td>727</td>
<td>Partial maxillary denture – cast metal framework</td>
</tr>
<tr>
<td>728</td>
<td>Partial mandibular denture – cast metal framework</td>
</tr>
<tr>
<td>730</td>
<td>A code number for Department of Veterans’ Affairs use only</td>
</tr>
<tr>
<td>731</td>
<td>Retainer – per tooth</td>
</tr>
<tr>
<td>732</td>
<td>Occlusal rest – per rest</td>
</tr>
<tr>
<td>733</td>
<td>Tooth/teeth (partial denture)</td>
</tr>
<tr>
<td>734</td>
<td>Overlays – per tooth</td>
</tr>
<tr>
<td>735</td>
<td>Precision or magnetic denture attachment</td>
</tr>
<tr>
<td>736</td>
<td>Immediate tooth replacement – per tooth</td>
</tr>
<tr>
<td>737</td>
<td>Resilient lining</td>
</tr>
<tr>
<td>738</td>
<td>Wrought bar</td>
</tr>
<tr>
<td>739</td>
<td>Metal backing – per backing</td>
</tr>
</tbody>
</table>

711 Complete maxillary denture
Provision of a patient removable dental prosthesis replacing the natural teeth and adjacent tissues in the maxilla.

712 Complete mandibular denture
Provision of a patient removable dental prosthesis replacing the natural teeth and adjacent tissues in the mandible.

713 Provisional complete maxillary denture
Provision of a patient removable dental prosthesis replacing the natural teeth and adjacent tissues in the maxilla that is designed to last until the definitive denture can be constructed. This item should be used only where a provisional denture is not an intrinsic part of items 711 or 719.
Prosthodontics

714 **Provisional complete mandibular denture**
Provision of a patient removable dental prosthesis replacing the natural teeth and adjacent tissues in the mandible that is designed to last until the definitive prosthesis can be constructed. This item should be used only where a provisional denture is not an intrinsic part of items 712 or 719.

715 **Provisional complete maxillary and mandibular dentures**
Provision of a patient removable dental prosthesis replacing the natural teeth and adjacent tissues in both maxilla and the mandible that is designed to last until the definitive prosthesis can be constructed. This item should be used only where a provisional denture is not an intrinsic part of items 711, 712 or 719.

716 **Metal palate or plate**
A reinforcing cast metal section added to a resin denture base. The other denture components should be appropriately itemised.

719 **Complete maxillary and mandibular dentures**
Provision of patient removable dental prostheses for the natural teeth and adjacent tissues in both the maxilla and the mandible.

721 **Partial maxillary denture – resin base**
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.

722 **Partial mandibular denture – resin base**
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.

723 **Provisional partial maxillary denture**
Provision of a patient removable partial dental prosthesis replacing the natural teeth and adjacent tissues in the maxilla that is designed to last until the definitive prosthesis can be constructed. This item should be used only where a provisional denture is not an intrinsic part of item 721. Other components of the denture such as teeth, rests, retainers and immediate tooth replacements should be appropriately itemised.

724 **Provisional partial mandibular denture**
Provision of a patient removable partial dental prosthesis replacing the natural teeth and adjacent tissues in the mandible that is designed to last until the definitive prosthesis can be constructed. This item should be used only where a provisional denture is not an intrinsic part of item 722. Other components of the denture such as teeth, rests, retainers and immediate tooth replacements should be appropriately itemised.

727 **Partial maxillary denture – cast metal framework**
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.

728 **Partial mandibular denture – cast metal framework**
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.

730 **A code number for Department of Veterans’ Affairs use only**
(Refer to Notes for Guidance on page xii)
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>731</td>
<td>Retainer – per tooth</td>
<td>A retainer or attachment fitted to a tooth to aid retention of a partial denture. The number of retainers should be indicated.</td>
</tr>
<tr>
<td>732</td>
<td>Occlusal rest – per rest</td>
<td>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.</td>
</tr>
<tr>
<td>733</td>
<td>Tooth/teeth (partial denture)</td>
<td>An item to describe each tooth added to the base of a new partial denture. The number of teeth should be indicated.</td>
</tr>
<tr>
<td>734</td>
<td>Overlays – per tooth</td>
<td>An extension of a denture covering the occlusal surface of remaining teeth or deliberately retained roots. The number of overlays should be indicated.</td>
</tr>
<tr>
<td>735</td>
<td>Precision or magnetic denture attachment</td>
<td>A preformed device within a prosthesis that 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.</td>
</tr>
<tr>
<td>736</td>
<td>Immediate tooth replacement – per tooth</td>
<td>Provision within a denture to allow immediate replacement of an extracted tooth. The number of teeth so replaced should be indicated.</td>
</tr>
<tr>
<td>737</td>
<td>Resilient lining</td>
<td>Provision of a resilient tissue-bearing surface for a removable prosthesis. This item may be used with the provision of a new, or the maintenance of pre-existing, prostheses. Associated services should be itemised separately.</td>
</tr>
<tr>
<td>738</td>
<td>Wrought bar</td>
<td>A wrought bar joining sections of a partial prosthesis.</td>
</tr>
<tr>
<td>739</td>
<td>Metal backing – per backing</td>
<td>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.</td>
</tr>
</tbody>
</table>

**Denture Maintenance**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
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<tbody>
<tr>
<td>741</td>
<td>Adjustment of a denture</td>
</tr>
<tr>
<td>743</td>
<td>Relining – complete denture – processed</td>
</tr>
<tr>
<td>744</td>
<td>Relining – partial denture – processed</td>
</tr>
<tr>
<td>745</td>
<td>Remodelling – complete denture</td>
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<tr>
<td>746</td>
<td>Remodelling – partial denture</td>
</tr>
<tr>
<td>751</td>
<td>Relining – complete denture – direct</td>
</tr>
<tr>
<td>752</td>
<td>Relining – partial denture – direct</td>
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<tr>
<td>753</td>
<td>Cleaning and polishing of pre-existing denture</td>
</tr>
<tr>
<td>754</td>
<td>Denture base modification</td>
</tr>
</tbody>
</table>
Prosthodontics

741 **Adjustment of a 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.

743 **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.

744 **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.

745 **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.

746 **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.

741 **Adjustment of a 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.

743 **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.

744 **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.

745 **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.

746 **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.

751 **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.

752 **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.

753 **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.

754 **Denture base modification**
Structural addition to a denture base to enhance aesthetics or function.

**Denture Repairs**
An impression(s), if required, should be appropriately itemised.

761 **Reattaching pre-existing clasp to denture**

762 **Replacing/adding clasp to denture – per clasp**

763 **Repairing broken base of a complete denture**

764 **Repairing broken base of a partial denture**

765 **Replacing/adding new tooth on denture – per tooth**

766 **Reattaching existing tooth on denture – per tooth**

768 **Adding tooth to partial denture to replace an extracted or decoronated tooth – per tooth**

769 **Repair or addition to metal casting**
761 **Reattaching pre-existing clasp to denture @**
Repair, insertion and adjustment of a denture involving reattachment of a pre-existing clasp.

762 **Replacing/adding clasp to denture – per clasp**
Repair, insertion and adjustment of a denture involving replacement or addition of a new clasp or clasps.

763 **Repairing broken base of a complete denture @**
Repair, insertion and adjustment of a broken resin complete denture base.

764 **Repairing broken base of a partial denture @**
Repair, insertion and adjustment of a broken resin partial denture base.

765 **Replacing/adding new tooth on denture – per tooth @**
Repair, insertion and adjustment of a denture involving replacement with or addition of a new tooth or teeth to a previously existing denture.

766 **Reattaching existing tooth on denture – per tooth $**
Repair, insertion and adjustment of a denture involving reattachment of a pre-existing denture tooth or teeth.

768 **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. If the tooth is an immediate replacement, item 736 is applicable.

769 **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.

### Other Prosthodontic Services

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<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<td>Tissue conditioning preparatory to impressions – per application</td>
</tr>
<tr>
<td>772</td>
<td>Splint – resin – indirect</td>
</tr>
<tr>
<td>773</td>
<td>Splint – metal – indirect</td>
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<tr>
<td>774</td>
<td>Obturator</td>
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<td>775</td>
<td>Characterisation of denture base</td>
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<td>776</td>
<td>Impression – denture repair/modification</td>
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<td>777</td>
<td>Identification</td>
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<td>778</td>
<td>Inlay for denture tooth</td>
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<tr>
<td>779</td>
<td>Surgical guide for an immediate denture</td>
</tr>
</tbody>
</table>

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**Tissue conditioning preparatory to impressions – per application**
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.

**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.
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.

Obturator
A prosthesis attached to a denture or osseointegrated implant(s) that is used to close an opening in the palate or to replace other lost tissues.

Characterisation of denture base
Stippling, staining, festooning or shaping rugae on the appropriate surface(s) of a denture.

Impression – dental appliance repair/modification $n
An item to describe taking an impression where required for the repair or modification of a dental appliance.

Identification $
Marking a dental appliance with a patient’s name or other form of enduring patient identification.

Inlay for denture tooth $
Provision of an inlay in a denture tooth.

Surgical guide for an immediate denture
Provision of an appliance that indicates the final ridge contours following extraction of teeth prior to immediate denture insertion.
Removable Appliances

811 Passive removable appliance – per arch
A removable, one-arch appliance that may be attached to the dentition by 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. Passive removable appliances are sometimes used following orthodontic active treatment to maintain a correction.

821 Active removable appliance – per arch
A removable, one-arch appliance attached to the dentition by clasps or similar device that contains some elements capable of exerting pressure on either individual teeth or parts of the arch to achieve tooth or dental arch movement.

823 Functional orthopaedic appliance – custom fabrication
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 a single appliance.

824 Functional orthopaedic appliance – prefabricated
A prefabricated elastomeric appliance whose primary action is to maintain or guide the positioning of teeth during eruption, and/or to 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.

825 Sequential plastic aligners – per arch
A series of custom-made plastic aligners used to move teeth gradually. For retention appliances, see items 811 and 845.

Fixed Appliances

829 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. The appliance is designed to correct either tooth position or arch form.
831 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 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 itemised separately.

833 Removal of banding – per arch
The removal of the bands and/or brackets from the teeth.

841 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 straighten individual teeth.

842 Partial banding for inter-maxillary elastics (vertical and/or 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 inter-maxillary elastics between the two arches. The resulting appliances are designed to correct the position of teeth or arch form.

843 Expansion appliance – fixed – per arch
Insertion of an appliance fixed to the maxillary or mandibular dentition by partial banding that exerts a force to expand or widen the maxillary or mandibular arch and/or teeth.

845 Passive appliance – fixed
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.

846 Minor tooth guidance – fixed
A procedure using an appliance attached directly to teeth that provides movement or guidance to correct the position of a tooth.

Extraoral Appliances

851 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 that is passed behind the head or to the front of the face to provide stabilisation for the forces applied. They are usually worn for a limited time each day.

Attachments

862 Bonding of attachment for application of orthodontic force
The bonding of a prefabricated 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 (items 829 or 831). Nor does it apply in conjunction with surgical exposure. The appropriate item in this case is item 382.
### Other Orthodontic Services

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**871 Orthodontic adjustment**
Adjustment of an orthodontic appliance, either fixed or removable, that is not associated with ongoing treatment anticipated at the time of insertion of the appliance. This item should not be used with item numbers 811, 821, 823, 824, 825, 829, 831, 841, 842, 843, 845, 846, 851, 862 and 881.

**872 Reattachment of passive appliance – fixed**
The reattachment of a passive fixed appliance that may include any necessary cleaning or polishing of the appliance and/or teeth to which it is attached or bonded.

**873 Repair of passive appliance – fixed**
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 itemised appropriately.

**874 Removal of passive appliance – fixed**
The removal of a passive fixed appliance and the necessary cleaning of the teeth to which it was attached.

**875 Repair of removable appliance – resin base**
Repair of the resin base of a removable appliance. Where an impression is required, it should be itemised appropriately.

**876 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 itemised appropriately.

**877 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 itemised appropriately.

**878 Relining – removable appliance – processed**
Replacement of the tissue fitting surface of a removable appliance to improve its accuracy and fit.
Complete Course of Orthodontic Treatment

881  Complete course of orthodontic treatment

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.
Emergencies

911  Palliative care
915  After-hours callout
916  Travel to provide services

911  Palliative care
An item to describe interim care to relieve pain, infection, bleeding or other problems not associated with other treatment.

915  After-hours callout
An additional item to describe provision of treatment required after hours. Treatment provided should be itemised.

916  Travel to provide services
An additional item to describe travel from the usual place of practice to provide treatment. Treatment provided should be itemised.

Drug Therapy

926  Individually made tray – medicament(s)
927  Provision of medication/medicament
928  Intravenous cannulation and establishment of infusion

926  Individually made tray – medicament(s) #
A tray made for the application of medicaments to the teeth or supporting tissues.

927  Provision of medication/medicament #
An additional item to describe the actual supply, prescription or administration of appropriate medications and medicaments required for dental treatments.

928  Intravenous cannulation and establishment of infusion
The procedure of performing venepuncture, insertion of a cannula within the lumen of a vein and the establishment of infusion.

Anaesthesia, Sedation and Relaxation Therapy

941  Local anaesthesia
942  Sedation – intravenous – per 30 minutes or part thereof
943  Sedation – inhalation – per 30 minutes or part thereof
944  Relaxation therapy
945  Low level laser therapy – per appointment
948  Dental acupuncture – per appointment
949  Treatment under general anaesthesia/sedation
### General Services

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| 941  | Local anaesthesia  
A procedure where local anaesthetic is used as a specific treatment for diagnosis or relief of pain and is not associated with other treatments. |
| 942  | Sedation – intravenous – per 30 minutes or part thereof  
Sedative drug(s) administered intravenously, usually in increments. The incremental administration may continue while dental treatment is being provided. |
| 943  | Sedation – inhalation – per 30 minutes or part thereof  
A sedative gas mixed with oxygen is inhaled by the patient while dental treatment is being provided. |
| 944  | Relaxation therapy  
Therapy that does not involve the use of drugs but that induces a lowered state of mental or autonomic arousal. |
| 945  | Low level laser therapy – per appointment  
Low level laser therapy (LLLT), also known as biostimulation or photobiomodulation, may be used for various dental applications. |
| 948  | Dental acupuncture – per appointment  
Treatment by acupuncture needle insertion and/or laser, pressure or heat at specific and non-specific points where the same effect is achieved without a puncture. |
| 949  | Treatment under general anaesthesia/sedation  
The treatment of a patient under a general anaesthetic/sedation administered by another registered practitioner in a suitably licensed facility. This may require the provision of additional equipment, instruments, materials and staff by the practitioner[s] providing the dental service[s]. The dental treatment provided should be itemised separately. |

### Occlusal Therapy

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| 961  | Minor occlusal adjustment – per appointment  
The detection and correction of minor irregularities and traumatic tooth contacts. |
| 963  | Clinical occlusal analysis, including muscle and joint palpation |
| 964  | Registration and mounting of models for occlusal analysis |
| 965  | Occlusal splint |
| 966  | Adjustment of pre-existing occlusal splint – per appointment |
| 967  | Pantographic tracing |
| 968  | Occlusal adjustment following occlusal analysis – per appointment |
| 971  | Adjunctive physical therapy for temporomandibular joint and associated structures – per appointment |
| 972  | Repair/addition – occlusal splint |
963  Clinical occlusal analysis, including muscle and joint palpation #
This item consists of the recording of three separate assessments:
(a)  Occlusal assessment
    An assessment of tooth contacts in various jaw positions, parafunctional activity, vertical dimensions, tongue posture and speech.
(b)  Muscle assessment
    Assessment by intraoral and extraoral palpation of jaw muscles; cervical muscle palpation; and measurement of jaw and cervical mobility.
(c)  Joint assessment
    Includes palpation and auscultation of the temporomandibular joints, together with assessment of joint play. This item may be used in conjunction with other services.

964  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 articulator.

965  Occlusal splint
An appliance made to fit over the functional surfaces of either the upper or the 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. This item also describes an appliance made to locate the dentition and the jaws in predetermined positions when orthognathic jaw surgery is performed.

966  Adjustment of pre-existing occlusal splint – per appointment
Alterations to the occlusal or biting surface of a pre-existing occlusal splint.

967  Pantographic tracing
The clinical procedure of attaching and using a specifically designed recording apparatus to record graphically the movements of the jaw.

968  Occlusal adjustment following occlusal analysis – per appointment
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.

971  Adjunctive physical therapy for temporomandibular joint and associated structures – per appointment
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.

972  Repair/addition – occlusal splint $ 
The repair/addition, reinsertion and adjustment of an occlusal splint. An impression(s), if required, should be itemised.
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**981 Splinting and stabilisation – direct – per tooth**

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.

**982 Enamel stripping – per appointment**

The removal of enamel from the interdental surfaces of a tooth/teeth to reduce width.

**983 Single arch oral appliance for diagnosed snoring and obstructive snoring and sleep apnoea**

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. Reference should be made to the report published by the American Academy of Sleep Medicine entitled “Clinical Practice Guideline for the Treatment of Obstructive Sleep Apnoea and Snoring with Oral Appliance Therapy: An Update for 2015” as endorsed by the ADA.

**984 Bi-maxillary oral appliance for diagnosed snoring and obstructive snoring and sleep apnoea**

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. Reference should be made to the report published by the American Academy of Sleep Medicine entitled “Clinical Practice Guideline for the Treatment of Obstructive Sleep Apnea and Snoring with Oral Appliance Therapy: An Update for 2015” as endorsed by the ADA.

**985 Repair/addition – snoring or sleep apnoea device $**

The repair/addition, reinsertion and adjustment of a snoring or sleep apnoea device. Any impression(s), if required, should be itemised. See item 776.

**986 Post-operative care not otherwise included**

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.

**987 Recontour tissue – per appointment #**

Recontour of oral and associated tissue not described elsewhere in the Schedule.

**990 Treatment not otherwise included (specify) #**

An item number used to identify dental treatment not elsewhere described. Adequate written description of the service is required.

**999 GST**

This item number is for use where practice accounting systems cannot accommodate GST applicable to non-clinical components.
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