

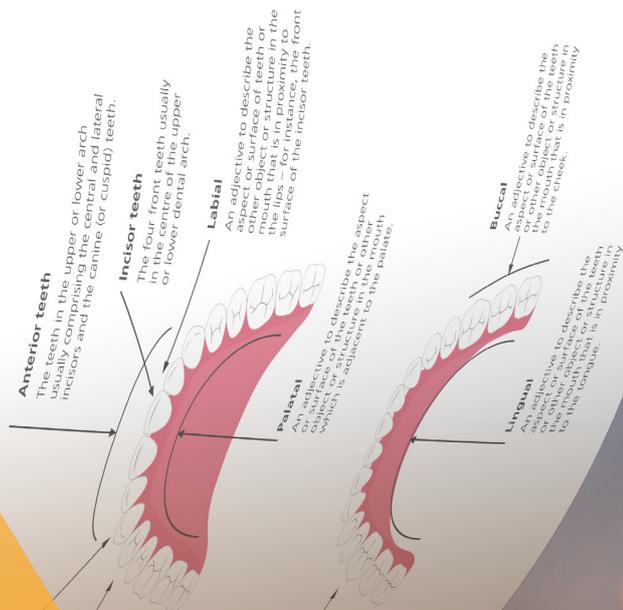


AUSTRALIAN DENTAL  
ASSOCIATION

# The Australian Schedule of Dental Services and Glossary

Thirteenth Edition

## Illustrated Definitions



## **The Australian Schedule of Dental Services and Glossary**

**Australian Dental Association**

**Thirteenth Edition**

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# Foreword

*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* (the Schedule) in 1996. Since its inception, it has been universally accepted as the definitive coding system of dental treatment across the sector.

The Australian Classification of Health Interventions (ACHI) Dental Services chapter is based on the most recent edition (at the time of development) of ADA's *The Australian Schedule of Dental Services and Glossary*.

As part of the review, the Australian Taxation Office (ATO) provided an updated determination of those items that attract GST. The ATO ruling and current information on the application of GST is included on page 22 of the Schedule and online at [ada.org.au](http://ada.org.au).

The ADA, in developing the Thirteenth Edition, has considered submissions from within the membership, specialist affiliated dental groups, health funds, other dental practitioners and groups. The ADA is indebted to the Members of the Schedule and Third Party Committee and acknowledges their tireless work. In addition, the input from the Secretariat is gratefully acknowledged.



Dr R. Mark Hutton  
Federal President  
Australian Dental Association

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Changes to the Schedule, since the Twelfth Edition, are listed below.

## **Amended Item Numbers**

019, 022, 026, 033, 039, 047, 048, 051, 055, 056, 061, 071, 072, 073, 074, 075, 087, 088, 089, 090, 091, 113, 117, 119, 121, 122, 123, 131, 151, 153, 171, 222, 324, 331, 351, 377, 381, 386, 387, 391, 414, 419, 434, 455, 572, 586, 587, 588, 611, 613, 615, 618, 627, 649, 656, 658, 659, 661, 664, 666, 667, 668, 669, 673, 678, 684, 688, 690, 713, 714, 715, 716, 723, 724, 727, 728, 731, 733, 739, 754, 761, 762, 765, 766, 768, 769, 771, 772, 773, 825, 831, 871, 881, 911, 916, 927, 943, 949, 964, 965, 966, 971, 972, 981, 984, 986, 987

## **New Item Numbers**

057, 076, 163, 239, 459, 598, 648, 685, 686, 687, 692, 693, 694, 695, 696, 755, 781 (formerly 774), 782, 783, 785, 786, 787, 788, 789, 790, 844, 882, 919, 920, 921, 929

## **Deleted Item Numbers**

025, 054, 085, 086, 323, 458, 730, 774 (replaced by 781), 983

## **New Sections**

Implant Prostheses Repairs and Maintenance (692–697)

Maxillofacial Prosthetics (781–790)

Teledentistry (919–921)

## **Amended Section Name**

Dentures and Maxillofacial Prosthetics and Services (replacing Denture and Denture Components 711–739)

# General Information

## Purpose and Principles

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

1. An item number describes, as a general rule, a treatment outcome. It accommodates 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 used. 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.
7. The Schedule generally uses generic terminology when referring to materials or procedures.

## Clarification

Any dentist or third party requiring clarification or interpretation of the Schedule & Glossary should contact the ADA. In the event of a dispute regarding interpretation or clarification between a dentist and a third party, the Chief Executive Officer (CEO) should be informed of the names and addresses of both parties together with details of the dispute. The CEO will then refer that information on to the Chair of the ADA's Schedule and Third Party Committee for evaluation and decision. The CEO or their delegate will then inform both parties of the decision. Confidentiality will be maintained.

Federal and/or State specialist groups and ADA affiliated bodies must not offer interpretation or guidelines for the use of item numbers within the Schedule & Glossary without the explicit written endorsement of the ADA's Federal Executive.

## 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

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

## Dental Materials

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

Generic Grouping	Example
adhesive restoration – direct	compomer composite resin glass ionomer cement
custom fabricated metal framework	cobalt-chromium
metallic restoration – direct	amalgam
metallic restoration – indirect	gold non-precious metal
polymeric material	acrylic
tooth-coloured restorations – indirect	hybrid ceramic/polymers lithium disilicate porcelain ceramic (fused, cast, preformed, milled or printed) resin-based polymers zirconia
resin-based material	acetal resins acrylic flexible acrylic resins flexible nylon polycarbonates

## 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 appointment, 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 appointment, they shall be itemised as separate one-surface restorations irrespective of the material used.

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

Similar principles apply to other 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 or resin infiltration on the same tooth and on the same surface, then only one item number shall be used to describe that restoration. A fissure sealant or resin infiltration not on the same surface/s as the restoration is itemised separately.

# Notes for Guidance

## 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 appointment or in multiple appointments.

If an additional appointment 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 appointments should not be separately itemised.

In circumstances where interim restoration of the tooth is necessary for the satisfactory completion of root canal treatment this can be itemised separately.

### Examples

Example	Description	Itemised as	Notes
<b>Example 1</b>	A diagnosis of irreversible pulpitis is made after examination, pulp sensibility testing and radiographic imaging of a tooth with one canal. Endodontic therapy is commenced. The canal is debrided and chemo-mechanical preparation is completed. A radiograph used to determine working length is taken. An intracanal medicament is placed into the root canal system. The access cavity is sealed with a temporary restoration.	061, 2 x 022, 415	Oral examination (limited) and/or a consultation would be itemised separately.
<b>Example 2</b>	A diagnosis of irreversible pulpitis/periapical periodontitis is made after examination, pulp sensibility testing and radiographic imaging of a tooth with multiple canals. Endodontic therapy is commenced. The canal is debrided and chemo-mechanical preparation is completed. A radiograph used to determine working length is taken. An intracanal medicament is placed into the root canal system. The access cavity is sealed with a temporary restoration and the tooth stabilised with a metal band.	061, 2 x 022, 415, 2 x 416 (or 3, or 4 x 416), 574	Note: if multiple radiographs at different angulations are taken, these are itemised separately. Oral examination (limited) and/or a consultation would be itemised separately.
<b>Example 3</b>	A diagnosis of irreversible pulpitis/periapical periodontitis is made after examination, pulp sensibility testing and radiographic imaging of a posterior tooth with multiple canals. All previous restorations are removed and, in order to obtain a stable restorative base to enable adequate isolation of the root canal system, an interim restoration using a three-surface glass ionomer cement is placed and the tooth stabilised with a metal band.  Endodontic therapy is commenced. The canal is debrided and chemo-mechanical preparation is completed. A radiograph used to determine working length is taken. An intracanal medicament is placed into the root canal system. The access cavity is sealed with a temporary restoration.	061, 2 x 022, 415, 2 x 416 (or 3, or 4 x 416), 574, 533 depending on the tooth	Note: if multiple radiographs at different angulations are taken, these are itemised separately. Oral examination (limited) and/or a consultation would be itemised separately.
<b>Example 4</b>	A tooth is assessed for endodontic treatment and a decision is made that the tooth is not suitable for restoration.  The tooth is provisionally restored with a temporary restoration.	412, 572	Other items of diagnostic nature are itemised separately.
<b>Example 5</b>	A tooth is assessed for endodontic treatment and a decision is made that the tooth is not suitable for restoration.  The tooth is restored with a three-surface restoration of glass ionomer cement.	412, 523	Other items of diagnostic nature are itemised separately.

<b>Example 6</b>	<p>A diagnosis of irreversible pulpitis/periapical periodontitis is made for a molar tooth after a range of investigations consistent with the presenting clinical problem.</p> <p>All previous restorations are removed and, in order to obtain a stable restorative base to enable adequate isolation of the root canal system, an interim restoration of five surfaces using an adhesive restoration is placed, stabilised by a metal band restoration. A partial, or thorough, removal of pulp and/or debris from four root canals of the tooth is accomplished as an emergency or palliative procedure.</p> <p>At further appointments, canals are debrided and chemo-mechanical preparation is completed. Radiographs are used to determine working length and an intracanal medicament is placed into the root canal system. The access cavity is sealed with a temporary restoration.</p> <p>At a third appointment, the root canal is filled with confirmatory radiographs being taken.</p>	<p><b>Appointment 1:</b> 419, 574, 535 (plus other items of diagnostic nature if the consult/examination has not been done at a previous appointment)</p> <p><b>Appointment 2:</b> 2 x 022, 415, 3 x 416</p> <p><b>Appointment 3:</b> 3 x 022, 417, 3 x 418</p>	<p>Note: if multiple radiographs at different angulations are taken, these are itemised separately. Oral examination (limited) and/or a consultation would be itemised separately.</p>
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## 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 appointment.

## 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, 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.

# Notes for Guidance

## Examples:

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 fabricated 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.

## 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.

## Examples

Example	Description	Itemised as	Notes
<b>Example 1</b>	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	
<b>Example 2</b>	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	
<b>Example 3</b>	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	
<b>Example 4</b>	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.
<b>Example 5</b>	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	
<b>Example 6</b>	A removable prosthesis carrying artificial teeth on a custom fabricated or wrought 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	
<b>Example 7</b>	A removable prosthesis carrying artificial teeth on a custom fabricated 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	

<b>Example 8</b>	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	
<b>Example 9</b>	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	
<b>Example 10</b>	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	Infrastructure (such as a core for crown including post), stress-breakers and precision or magnetic attachments should be appropriately itemised.

## 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.

### Examples

Example	Description	Itemised as	Notes
<b>Example 1</b>	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).
<b>Example 2</b>	Two maxillary teeth required to be extracted, and replaced immediately with provision of a resin-based partial denture, should be itemised with the following items:	Removal of a tooth or part(s) thereof 2 x 311  Partial maxillary denture 721  Two denture teeth 2 x 733  Two retainers 2 x 731  Immediate tooth replacement – per tooth 2 x 736	

# Notes for Guidance

## Partial Dentures

Partial denture items 721, 722, 727 and 728 are used to describe the base only (resin or custom fabricated 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.

### Examples

Example	Description	Itemised as
<b>Example 1</b>	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
<b>Example 2</b>	Provision of a five-tooth custom fabricated 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

## Itemisation of Accounts

### Item numbers and fees

Item numbers describe treatment outcomes. Fees associated with item numbers may vary to reflect the time, complexity or materials used to achieve the treatment outcome.

The original itemisation of dental services should be provided in a form consistent with the following guidelines:

- (a) Provider number of the service provider.
- (b) Entity to whom 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.

Appropriate clinical records should be maintained in accordance with professional guidelines and regulatory requirements.

## 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 Health Insurance and Other Third Parties

The Thirteenth 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.

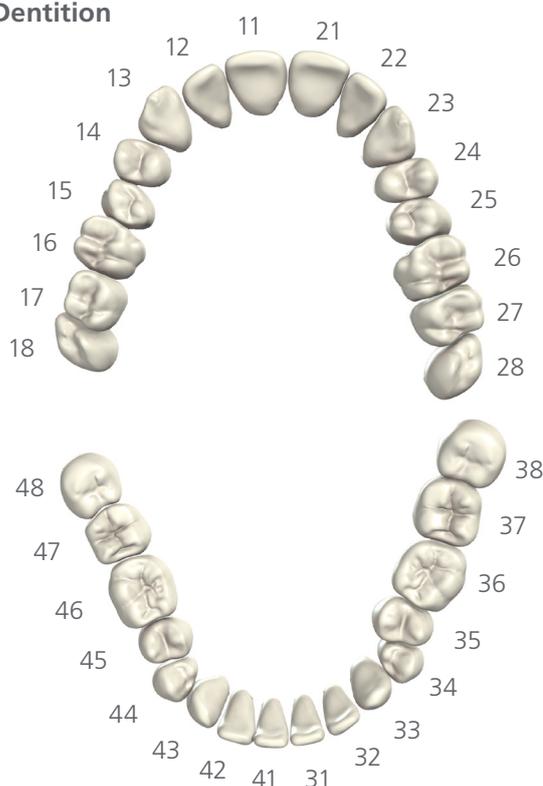
Where dental services attract a Medicare rebate, it is not appropriate to use both ADA and Medicare item numbers to describe the same procedure.

# Notes for Guidance

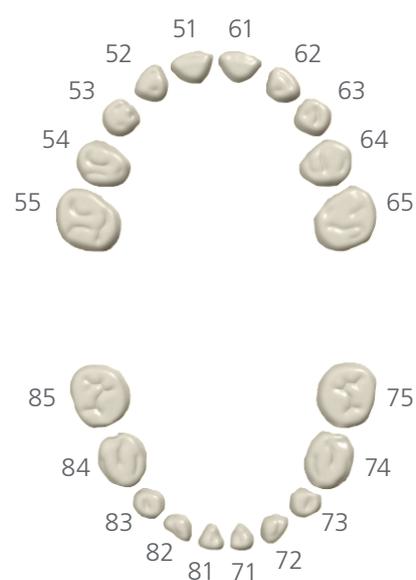
## Tooth Identification

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

### Adult Dentition



### Deciduous Dentition



## Itemisation of Dental Implants

It is generally accepted that dental implants aren't necessarily placed as direct replacements for individual teeth, and their position and number can vary considerably depending on the patient's condition. If it is considered necessary or useful to identify an implant or its position then it can be characterised using the FDI notation indicating the nearest absent natural tooth.

## 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, 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. Examples of how to itemise supernumerary teeth are as follows:

## Examples

### 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:

Item No.	Descriptor	Tooth ID
1 x 311	The removal of a tooth or part(s) thereof	11 [supernumerary]

### 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:

Item No.	Descriptor	Tooth ID
1 x 322	Surgical removal of a tooth or tooth fragment not requiring removal of bone or tooth division	15 [supernumerary]

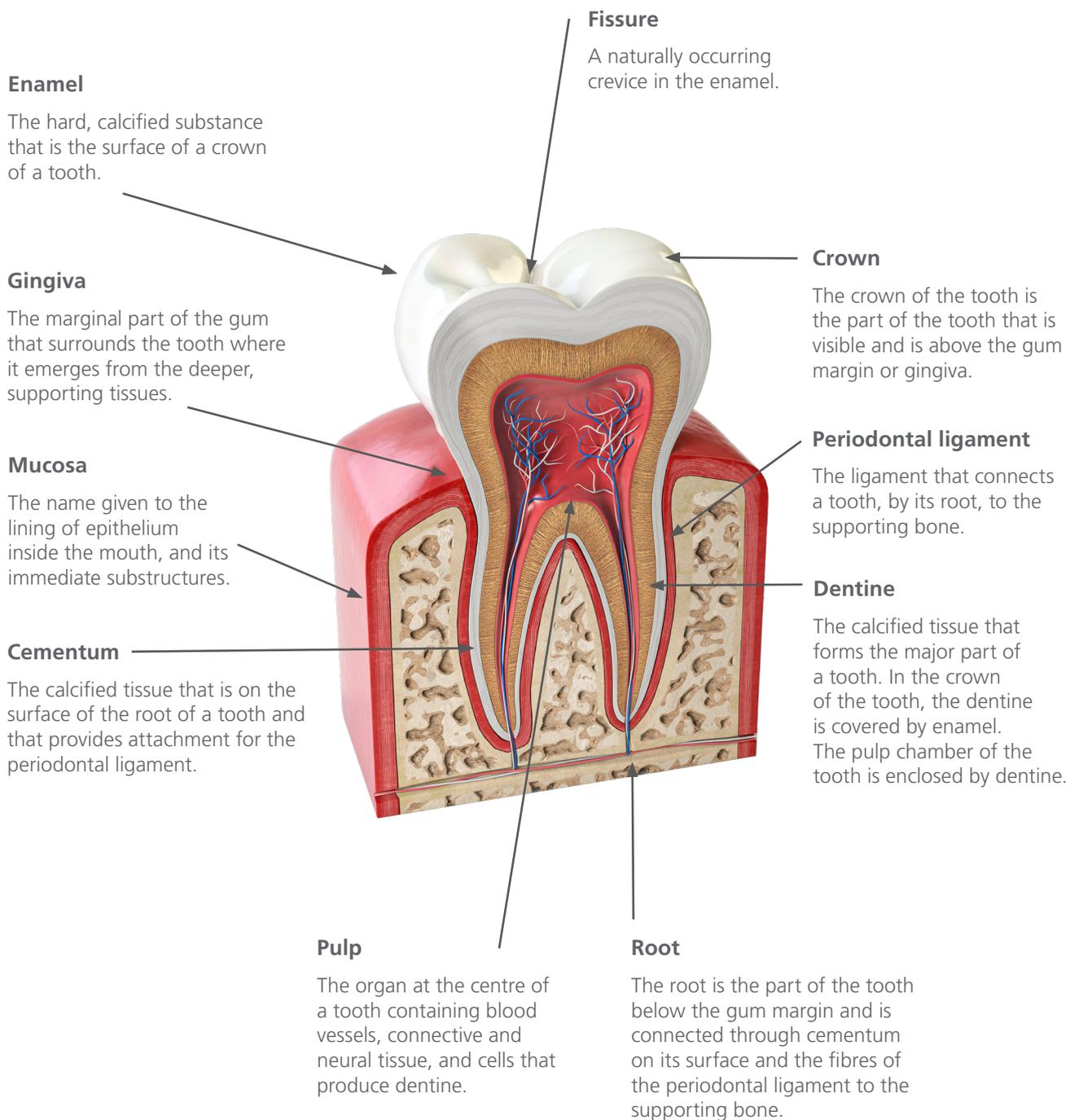
### Example 3

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:

Item No.	Descriptor	Tooth ID
1 x 324	Surgical removal of a tooth or tooth fragment requiring both removal of bone and tooth division	18
1 x 324	Surgical removal of a tooth or tooth fragment requiring both removal of bone and tooth division	18 [supernumerary]

# Illustrated Definitions

## Tooth Terminology



## Dental Arch

### Maxillary 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 (bicuspid) teeth

The teeth in each quadrant of the dental arch usually immediately behind the canine teeth.

#### Anterior teeth

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

#### Incisor teeth

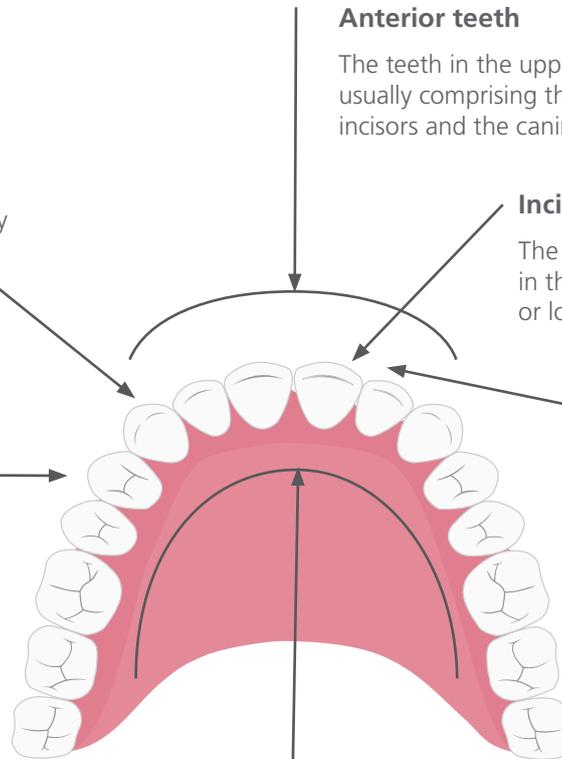
The four front teeth usually in the centre of the upper or lower dental arch.

#### Labial

An adjective to describe the aspect or surface of 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.



### Mandibular teeth

#### Molar teeth

The teeth behind the bicuspid 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.

#### Posterior teeth

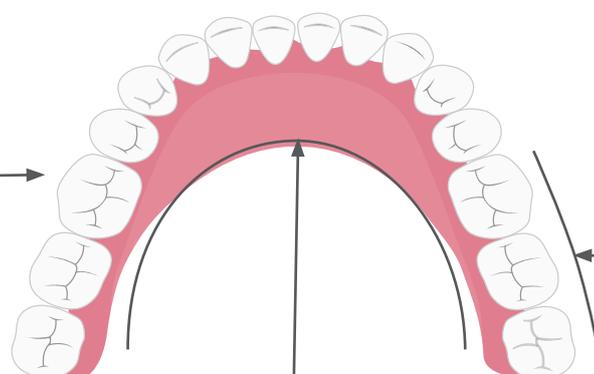
The teeth at the back of the mouth including premolars and molars.

#### 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

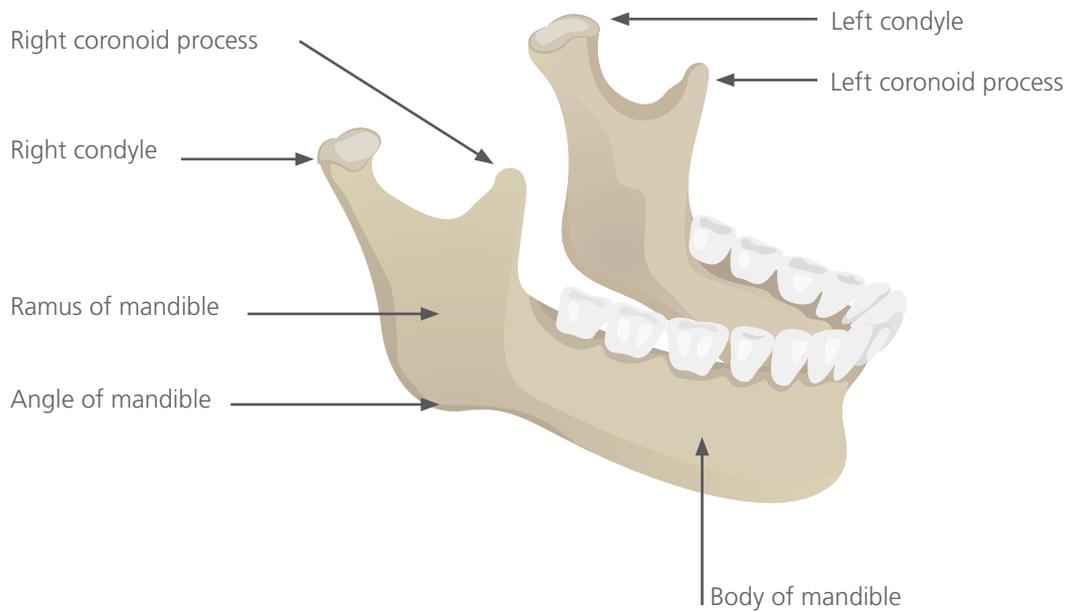
An adjective to describe the aspect or surface of the teeth or other object or structure in the mouth that is in proximity to the tongue.



# Illustrated Definitions

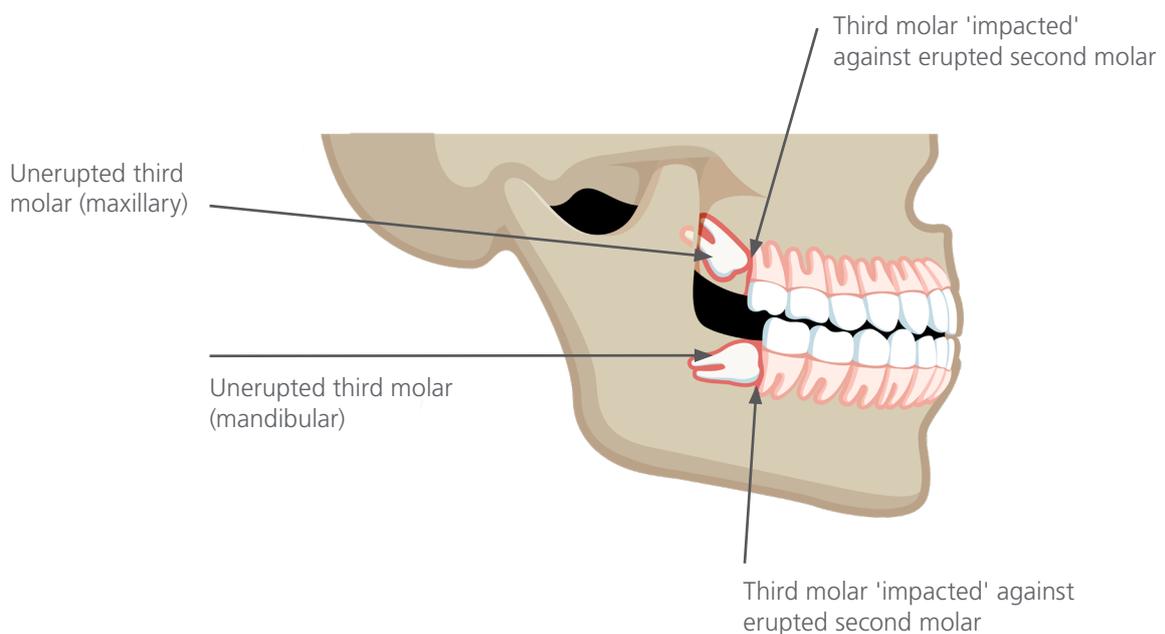
## Mandible Showing Anatomical Features

Mandible or lower jaw (right 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.

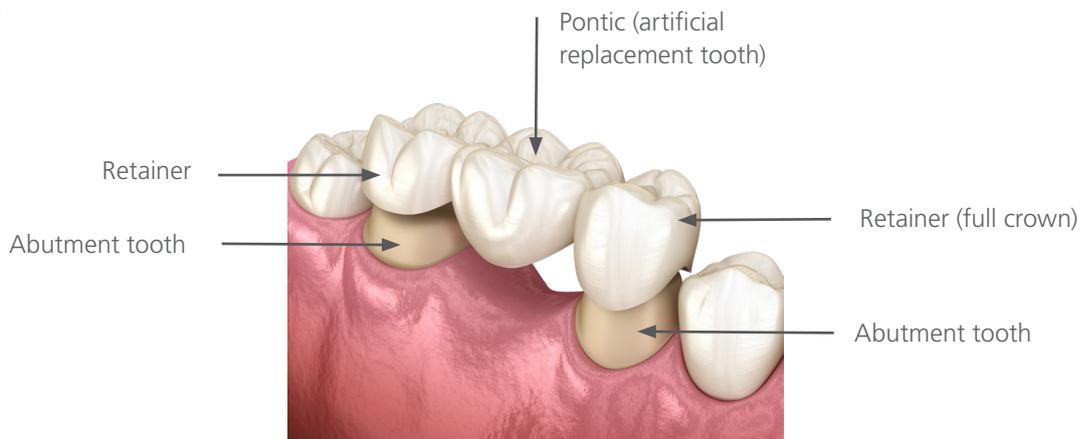


## Crowns and Bridges

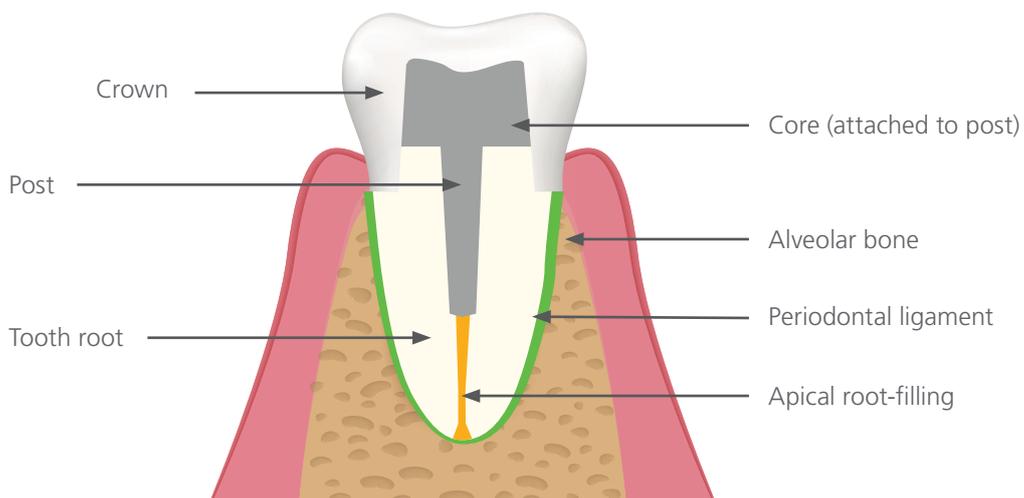
### Crown



### Bridge

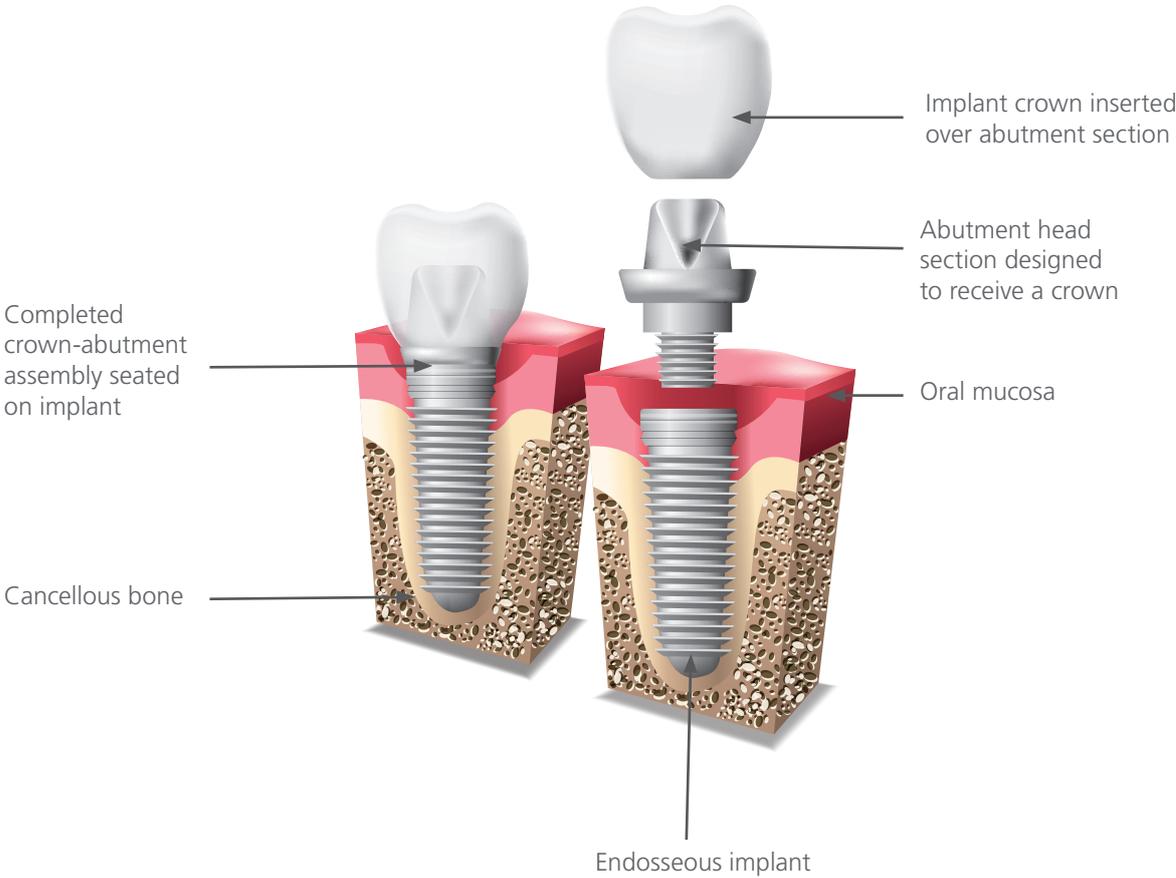
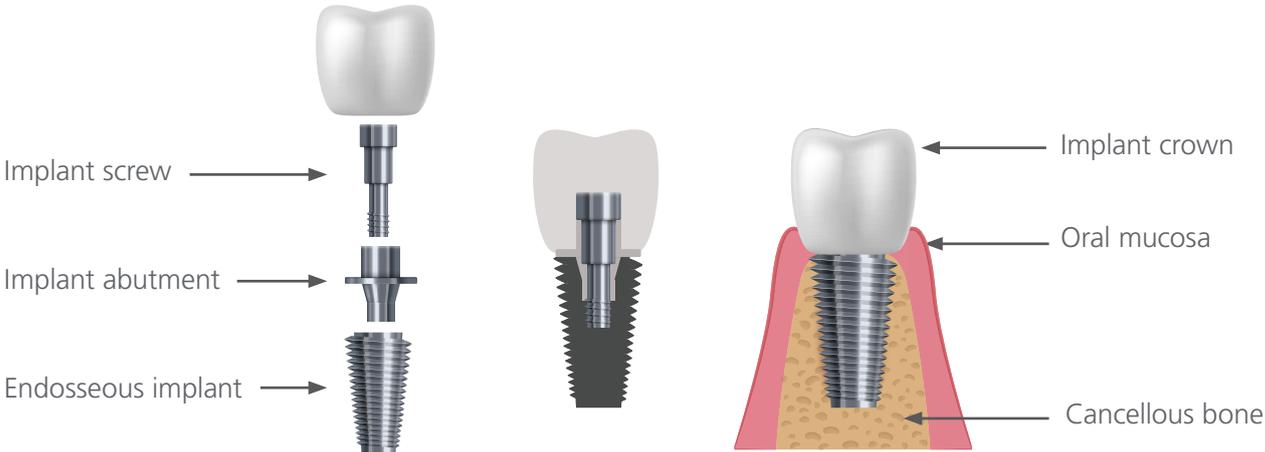


### Post crown



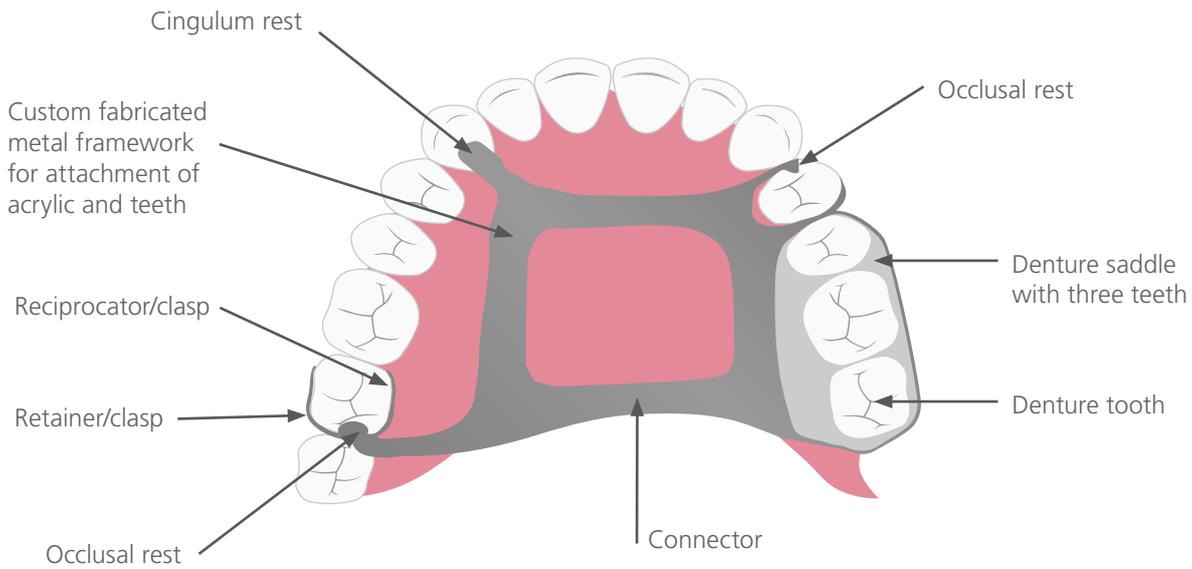
# Illustrated Definitions

## Implants



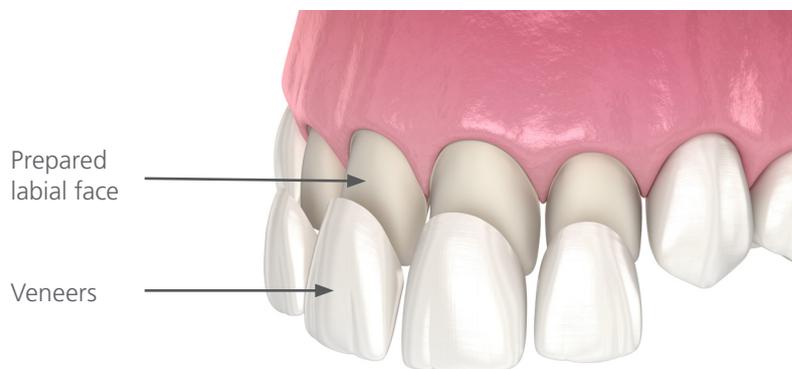
## Partial Maxillary Denture

Upper partial denture replacing three teeth with custom fabricated metal framework, showing detail of retainer/rest/reciprocator.



## Veneer

Incisor tooth prepared for veneers and veneers before attachment.



# Goods and Services Tax (GST)

## Goods and Services Tax: Goods and Services Supplied by Dentists

A draft of this Thirteenth Edition of *The Australian Schedule of Dental Services and Glossary* was given to the Australian Taxation Office (ATO) with a request that, for the assistance of members, it provide an update to Class Ruling 2013/14 (the Ruling) which is advice on the application of GST-related legislation to the Schedule item numbers.

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

The essential parts of the Ruling are reproduced below. This includes the Ruling itself and Appendix 1 which provides an explanation of the Ruling. 'Appendix 2 – Detailed contents list' is not reproduced below but is available separately on the ADA website.

The ADA has in the Thirteenth 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 GST-free unless the item number 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 the 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 provides that a medicare benefit is payable for some dental services provided in the community to people with chronic medical conditions and complex care needs. The Medicare Benefits Schedule of Dental Services provides details of services that are covered by the Medicare items; which dental practitioners are eligible to use the dental items; and which patients are eligible for these dental services. Where a medicare benefit is payable, the service is GST-free under section 38-7.

The extract on the following pages is designed to provide users with 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 published extract members require further clarification of the impact of the Ruling, they are advised to access the complete copy of the Ruling on the website [ada.org.au](http://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 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.

[Note: This is a consolidated version of this document. Refer to the Legal Database ([ato.gov.au/law](http://ato.gov.au/law)) to check its currency and to view the details of all changes.]

## Date of effect

9. The Ruling applies from 1 July 2022. 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).

## 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).

# Goods and Services Tax (GST)

## 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 taxable<sup>1</sup> if the dominant part is the labour and the spare part is merely integral, ancillary or incidental to the labour.
25. If neither the specifically designed spare part nor the labour is integral, ancillary or 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 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 on
  - 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.

## 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)

---

<sup>1</sup> 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.

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.<sup>2</sup>
34. Where a dental service is listed in the Medicare Benefits Schedule but a Medicare benefit is not payable because certain 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 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*.
39. 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)

40. 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.

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<sup>2</sup> 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)).

# Goods and Services Tax (GST)

## ***What is 'appropriate treatment'?***

41. 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.
42. 'Appropriate treatment' also includes medical treatment of a preventative 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.
43. To be GST-free, the dental profession must accept that the service is necessary and acceptable treatment, taking into account the patient's individual circumstances.
44. Services provided in assessing a patient for insurance or litigation purposes, that is, medico-legal services, are not 'necessary for the appropriate treatment' of the patient and are not GST-free.
45. Services which are predominantly for the improvement of the appearance of the patient are also not 'necessary for the appropriate treatment' of the patient and therefore, are not GST-free.
46. Services that are intended to improve the health of the patient but which also comprise a 'cosmetic' component, for example, reconstruction of a badly damaged tooth, are 'necessary for the appropriate treatment' of the patient and are therefore, GST-free.
47. A modification to a denture or other appliance undertaken for the changing condition of the patient is appropriate treatment of that patient and is GST-free 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 due to a change in the shape or structure of a patient's mouth, palate, gums or jaw.
48. 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'?***

49. 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'.
50. 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***

51. 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 to the patient as well as the third party.<sup>3</sup>
52. In the absence of a binding obligation, there may still be a supply by the dentist to the third party where the following factors<sup>4</sup> are present:
  - (a) there is a pre-existing framework or agreement between the third party and the dentist which 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

<sup>3</sup> 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.

<sup>4</sup> 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'.

# Goods and Services Tax (GST)

- (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 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 section 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 third party may choose to not 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.<sup>5</sup>

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5. Subsection 9-15(2).

# Goods and Services Tax (GST)

## **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 which 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.
67. Goods and Services Tax Ruling GSTR 2006/9 (Supplies), at paragraphs 114–246, provides detailed guidance in analysing third party arrangements for determining who the recipient of a supply is.

## **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 who 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.
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.

# Goods and Services Tax (GST)

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 which 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 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 need only 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 which 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 for a denture, it is not a 'spare part' for a denture. This is because if the framework is broken, it is either repaired or a completely new denture is supplied. A new framework is never actually supplied to replace a faulty, worn or broken framework of the denture. Therefore, it is not a GST-free spare part.

# Goods and Services Tax (GST)

## Repair services

86. Other than repairs of dental goods which 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, 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.

### What is the character of the supply?

Type	Dominant component	Integral, ancillary or incidental component	GST outcome
A	Specifically designed spare parts	Labour	A single composite GST-free supply of specifically designed spare parts
B	Labour (not GST-free)	Specifically designed spare parts	A single composite taxable supply of labour
C	Separately identifiable supplies of spare parts and labour	Neither is integral, ancillary or incidental to the other	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

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

88. Indicators<sup>6</sup> 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.

### 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 is 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, 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.

<sup>6</sup> 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.

## ***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 which 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.

## **Apportionment**

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

92. Where a dentist makes a supply which 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.

### **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.

# Goods and Services Tax (GST)

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## Examinations

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

- 011 Comprehensive oral examination**
- 012 Periodic oral examination**
- 013 Oral examination – limited**
- 014 Consultation**
- 015 Consultation – extended (30 minutes or more)**
- 016 Consultation by referral**
- 017 Consultation by referral – extended (30 minutes or more)**
- 018 Written report (not elsewhere included)**
- 019 Referral**

### **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.

# Diagnostic Services

## **017 Consultation by referral – extended (30 minutes or more) #**

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.

## **018 Written report (not elsewhere included) T**

A written report not addressed to a referring practitioner involved in the patient's care.

## **019 Referral #**

The preparation of correspondence referring a patient to another practitioner and providing appropriate information.

## **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.

### **022 Intraoral radiograph – per exposure**

### **026 Cone Beam Computed Tomography – scan acquisition – per appointment**

### **031 Extraoral radiograph – maxillary, mandibular – per exposure**

### **033 Lateral, antero-posterior, postero-anterior or submento-vertex radiograph of the skull – per exposure**

### **035 Radiograph of temporomandibular joint – per exposure**

### **036 Cephalometric radiograph – lateral, antero-posterior, postero-anterior or submento-vertex – per exposure**

### **037 Panoramic radiograph – per exposure**

### **038 Hand-wrist radiograph for skeletal age assessment**

### **039 Computed Tomography of the skull or parts thereof**

## **022 Intraoral radiograph – per exposure #**

Taking and interpreting an intraoral radiograph.

## **026 Cone Beam Computed Tomography – scan acquisition – per appointment #**

Acquisition of a Cone Beam Computed Tomography (CBCT) 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. CBCT is also referred to as 'CBVT'.

## **031 Extraoral radiograph – maxillary, mandibular – per exposure #**

Taking and interpreting a radiograph of the upper and/or lower jaw using a film placed outside the mouth – for example, oblique lateral radiograph.

**033 Lateral, antero-posterior, postero-anterior or submento-vertex radiograph of the skull – per exposure #**

Taking and interpreting an extraoral radiograph of the head taken from the lateral, antero-posterior, postero-anterior or submento-vertex of the skull. No cephalostat is used.

**035 Radiograph of temporomandibular joint – per exposure #**

Taking and interpreting a radiograph of the temporomandibular joint.

**036 Cephalometric radiograph – lateral, antero-posterior, postero-anterior or submento-vertex – per exposure #**

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.

**037 Panoramic radiograph – per exposure #**

Taking and interpreting an extraoral radiograph presenting a panoramic view of part or all of the mandible and/or maxilla and/or adjacent structures.

**038 Hand-wrist radiograph for skeletal age assessment #**

Taking and interpreting a radiograph of the wrist bones, used to assess the degree of skeletal development and maturity.

**039 Computed tomography of the skull or parts thereof #**

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). This procedure describes multiple images and should be itemised once only per CT scan.

# Diagnostic Services

## Other Diagnostic Services

- 041 Bacteriological examination
- 042 Culture examination and identification
- 043 Antibiotic sensitivity test
- 044 Collection of specimen for pathology examination
- 047 Saliva screening test
- 048 Microbiological screening test
- 051 Biopsy of tissue
- 052 Histopathological examination of tissue
- 053 Cytological investigation
- 055 Blood collection
- 056 Haematological examination
- 057 Procedures to derive biologically active components from a collection of blood
- 059 Comprehensive head and neck cancer examination and risk assessment
- 061 Pulp testing – per appointment
- 071 Diagnostic model – per model
- 072 Photographic records – intraoral – per appointment
- 073 Photographic records – extraoral – per appointment
- 074 Diagnostic modelling – physical – per tooth
- 075 Diagnostic modelling – digital – per tooth
- 076 Intraoral evaluation of diagnostic modelling – per tooth or tooth replacement
- 081 Cephalometric analysis – excluding radiographs
- 082 Tooth-jaw size prediction analysis
- 083 Tomographic analysis
- 087 Cone Beam Computed Tomography analysis and/or interpretation – small field of view (less than one complete dental arch)
- 088 Cone Beam Computed Tomography analysis and/or interpretation – maxillary or mandibular dentition (single arch)
- 089 Cone Beam Computed Tomography analysis and/or interpretation – maxillary and mandibular dentition (both arches)
- 090 Cone Beam Computed Tomography analysis and/or interpretation – temporomandibular joints only
- 091 Cone Beam Computed Tomography analysis and/or interpretation – orofacial structures

**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**

Testing a saliva sample to assess its physiological properties.

**048 Microbiological screening test**

Microbiological assessment of a sample.

**051 Biopsy of tissue**

A surgical procedure to obtain a sample 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.

**055 Blood collection**

The collection of blood for diagnostic and/or treatment purposes.

**056 Haematological examination**

The haematological examination of a blood sample.

**057 Procedures to derive biologically active components from a collection of blood**

Deriving biologically active components for patient treatment by processing blood collected from the patient.

**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 pharyngolaryngoscopy. 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 appointment when pulp testing is performed.

# Diagnostic Services

## **071 Diagnostic model – per model #**

The production of a physical model from an impression or digital data. The model is used for examination and treatment planning procedures. This item is not to be used to describe a working model.

## **072 Photographic records – intraoral – per appointment #**

Photographic images inside the mouth.

## **073 Photographic records – extraoral – per appointment #**

Photographic images showing the face or a region of the head and neck outside the mouth.

## **074 Diagnostic modelling – physical – per tooth #**

Physical modelling (e.g. using wax or other material) to facilitate the development of treatment plan.

## **075 Diagnostic modelling – digital – per tooth #**

Digital modelling to facilitate the development of treatment plan.

## **076 Intraoral evaluation of diagnostic modelling – per tooth or tooth replacement #**

A procedure utilising data from 074 or 075 to create an intraoral simulation of proposed treatment to evaluate function, aesthetics and other characteristics.

## **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.

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

The analysis and/or interpretation of a cone beam computed 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. CBCT is also referred to as 'CBVT'.

## **088 Cone Beam Computed Tomography analysis and/or interpretation – maxillary or mandibular dentition (single arch) #**

The analysis and/or interpretation of a cone beam computed 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. CBCT is also referred to as 'CBVT'.

**089 Cone Beam Computed Tomography analysis and/or interpretation – maxillary and mandibular dentition (both arches) #**

The analysis and/or interpretation of a cone beam computed 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. CBCT is also referred to as 'CBVT'.

**090 Cone Beam Computed Tomography analysis and/or interpretation – temporomandibular joints only #**

The analysis and/or interpretation of a cone beam computed 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. CBCT is also referred to as 'CBVT'.

**091 Cone Beam Computed Tomography analysis and/or interpretation – orofacial structures #**

The analysis and/or interpretation of a cone beam computed 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. CBCT is also referred to as 'CBVT'.

# Preventive, Prophylactic and Bleaching Services

## Dental Prophylaxis and Bleaching

- 111**    **Removal of plaque and/or stain**
- 113**    **Recontouring and polishing of pre-existing restoration(s) – per tooth**
- 114**    **Removal of calculus – first appointment**
- 115**    **Removal of calculus – subsequent appointment**
- 116**    **Enamel micro-abrasion – per tooth**
- 117**    **Bleaching, internal – per application**
- 118**    **Bleaching, external – per tooth**
- 119**    **Bleaching, home application**

**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 tooth**

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 application**

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 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 #**

Provision of clinical advice, risk advice, use instructions and necessary professional supervision, for application by a patient at home, of bleaching medicaments to the patient's dentition. For provision of required tray(s) and medicaments, see items 926 (where custom trays constructed) and 927.

# Preventive, Prophylactic and Bleaching Services

## Remineralisation Agents

- 121 Topical application of remineralisation agents, one treatment
- 122 Topical remineralisation agents, home application – per arch
- 123 Application of a cariostatic agent – per tooth

### 121 Topical application of remineralisation agents, one treatment

Application of remineralisation 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 agents, home application – per arch

The prescribed use, by a patient at home, of a custom-made tray for the application of remineralisation 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 Application of a cariostatic agent – per tooth

Application of a concentrated fluoride or remineralisation and/or cariostatic agent, such as preparations containing silver fluoride. This includes necessary activation of the agent. Not to be used as an intrinsic part of the restoration.

## Other Preventive Services

- 131 Dietary analysis and advice
- 141 Oral hygiene instruction
- 142 Tobacco counselling
- 151 Provision of a mouthguard – indirect
- 153 Bi-maxillary mouthguard – indirect
- 161 Fissure and/or tooth surface sealing – per tooth
- 163 Resin infiltration – per tooth
- 165 Desensitising procedure – per appointment
- 171 Odontoplasty – per tooth

### 131 Dietary analysis and advice

Analysis of and advice on a patient's diet, including alcohol consumption, to correct any dietary imbalances or deficiencies that may contribute to oral diseases.

### 141 Oral hygiene instruction

Instruction in techniques for the removal of bacterial plaque. Advice on 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

**151 Provision of a mouthguard – indirect T**

Construction, provision and delivery of a mouthguard, using a model(s). The mouthguard is intended to prevent or mitigate sports injuries or soft tissue injuries that could occur from parafunction.

**153 Bi-maxillary mouthguard – indirect T**

Construction, provision and delivery of a bi-maxillary mouthguard using models. The mouthguard is intended to prevent or mitigate sports injuries.

**161 Fissure and/or tooth surface sealing – per tooth**

Sealing of non-carious pits, fissures, smooth surfaces or cracks in a tooth with an adhesive material. Any preparation prior to application of the sealant is included in this item number.

**163 Resin infiltration – per tooth #**

Treatment of enamel lesions on smooth enamel surfaces by infiltration with a resin material. Any preparation prior to application of the resin infiltration is included in this item number.

**165 Desensitising procedure – per appointment**

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.

**171 Odontoplasty – per tooth**

A procedure to modify the contour of the crown of a tooth or the anatomy of the fissure of a tooth.

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**
- 221 Clinical periodontal analysis and recording**
- 222 Periodontal debridement – per tooth**
- 223 Non-surgical treatment of peri-implant disease – per implant**
- 231 Gingivectomy – per tooth**
- 232 Periodontal flap surgery – per tooth**
- 233 Surgical treatment of peri-implant disease – per implant**
- 234 Application of biologically active material**
- 235 Gingival graft – per tooth, implant or extraction socket**
- 236 Guided tissue regeneration – per tooth or implant**
- 237 Guided tissue regeneration – membrane removal**
- 238 Periodontal surgery for crown lengthening – per tooth**
- 239 Gingival xenograft – per tooth**
- 241 Root resection – per root**
- 242 Osseous surgery – per tooth or implant**
- 243 Osseous graft – per tooth or implant**
- 244 Osseous graft – block**
- 245 Periodontal surgery involving one tooth**
- 246 Maxillary sinus augmentation – trans-alveolar technique – per sinus**
- 247 Maxillary sinus augmentation – lateral wall approach – per sinus**
- 250 Active non-surgical periodontal therapy – per quadrant**
- 251 Supportive periodontal therapy – per appointment**

**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 appointment 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.

**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.

**239 Gingival xenograft – per tooth**

The insertion of a xenograft to remedy a gingival deficiency.

**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 items 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 pericision.

**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 3 mm or pocketing of at least 4 mm. 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.

The procedures described by the item numbers in the Extractions and Surgical Extractions sections below include any associated procedures such as the removal of any soft-tissue lesion associated with the tooth root or socket curettage to debride the area of infected or granulomatous tissue.

Itemisation of a procedure described in this section includes the insertion of sutures, normal post-operative care, suture removal and the treatment of alveolar osteitis should it arise. If treatment for alveolar osteitis by a practitioner other than the practitioner involved in the extraction is required it should be itemised as 986.

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

- 311 Removal of a tooth or part(s) thereof**
- 314 Sectional removal of a tooth or part(s) thereof**

### **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

- 322 Surgical removal of a tooth or tooth fragment not requiring removal of bone or tooth division**
- 324 Surgical removal of a tooth or tooth fragment requiring bone removal and/or tooth division**

### **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.

### **324 Surgical removal of a tooth or tooth fragment requiring bone removal and/or tooth division**

Removal of a tooth or tooth fragment with removal of bone and/or sectioning of the tooth after an incision and the raising of a mucoperiosteal flap. The tooth may be removed in sections.

## Surgery for Protheses

- 331 Alveoloplasty – per segment**
- 332 Ostectomy – per jaw**
- 337 Reduction of fibrous tuberosity**
- 338 Reduction of flabby ridge – per segment**
- 341 Removal of hyperplastic tissue**
- 343 Repositioning of muscle attachment**
- 344 Vestibuloplasty**
- 345 Skin or mucosal graft**

**331 Alveoloplasty – per segment**

The surgical modification of the shape of a segment of the alveolar bone.

**332 Ostectomy – per jaw**

The surgical modification of the bony architecture of the maxilla or mandible.

**337 Reduction of fibrous tuberosity**

A surgical procedure involving removal of fibrous tissue from the posterior maxillary alveolar ridge in order to modify the ridge contour.

**338 Reduction of flabby ridge – per segment**

A surgical procedure involving removal of unsupported soft tissue from a segment or quadrant of the maxillary or mandibular alveolar ridge.

**341 Removal of hyperplastic tissue**

The surgical removal of an area of hyperplastic tissue from the maxillary or mandibular alveolar ridge or adjacent mucosa.

**343 Repositioning of muscle attachment**

The surgical repositioning of a muscle attachment to place it in a more favourable position.

**344 Vestibuloplasty**

The surgical deepening of the buccal or labial vestibule in the mucosa.

**345 Skin or mucosal graft**

A surgical procedure involving a skin or mucosal graft.

## Treatment of Maxillofacial Injuries

- 351 Repair of skin and subcutaneous tissue or mucous membrane**
- 352 Fracture of maxilla or mandible – not requiring fixation**
- 353 Fracture of maxilla or mandible – with wiring of teeth or intraoral fixation**
- 354 Fracture of maxilla or mandible – with external fixation**
- 355 Fracture of zygoma**
- 359 Fracture of the maxilla or mandible requiring open reduction**

### **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 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**
- 363 Mandible – relocation requiring open operation**

### **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**
- 366 Osteotomy – mandible**

### **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**
- 373 Removal of tumour, cyst or scar involving muscle, bone or other deep tissue**
- 375 Surgery to salivary duct**
- 376 Surgery to salivary gland**
- 377 Repair of soft tissue**
- 378 Surgical removal of foreign body**
- 379 Marsupialisation of cyst**

### **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 Repair of soft tissue**

An item to describe surgical procedures (including suturing) for the repair of soft tissues.

### **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

- 381 Surgical exposure of an unerupted tooth – per tooth**
- 382 Surgical exposure and attachment of device for orthodontic traction**
- 384 Repositioning of displaced tooth/teeth – per tooth**
- 385 Surgical repositioning of unerupted tooth – per tooth**
- 386 Splinting of displaced tooth/teeth – per displaced tooth**
- 387 Replantation and splinting of a tooth – per avulsed or intentionally removed tooth**
- 388 Transplantation of tooth or tooth bud**
- 389 Surgery to isolate and preserve neurovascular tissue**
- 391 Surgical intervention of a frenum**
- 392 Drainage of abscess**
- 393 Surgery involving the maxillary antrum**
- 394 Surgery for osteomyelitis**
- 395 Repair of nerve trunk**
- 399 Control of reactionary or secondary post-operative haemorrhage**

**381 Surgical exposure of an unerupted tooth – per tooth**

The surgical exposure of an unerupted tooth to facilitate 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 displaced 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 avulsed or intentionally removed 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 Surgical intervention of a frenum**

This item includes frenotomy, frenuloplasty or frenectomy. For appropriate usage, reference should be made to the *ADA 2020 Ankyloglossia and Oral Frena Consensus Statement*.

**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**
- 412 Incomplete endodontic therapy (tooth not suitable for further treatment)**
- 414 Pulpotomy**
- 415 Complete chemo-mechanical preparation of root canal – one canal**
- 416 Complete chemo-mechanical preparation of root canal – each additional canal**
- 417 Root canal obturation – one canal**
- 418 Root canal obturation – each additional canal**
- 419 Extirpation of pulp or debridement of root canal(s)**
- 421 Resorbable root canal filling – primary tooth**

**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 of part of the pulp. The pulp remaining 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)**

The partial removal of a tooth pulp for one or more of the following reasons:

- to relieve pain;
- to perform an assessment of root integrity; or
- to carry out an assessment of the tooth's suitability for restoration.

Item numbers 415 and/or 416 should not be used at the same appointment as 419.

**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.

Item 434 – Apical seal – per canal has been modified to clearly delineate its application solely to the procedure described. Other procedures which may also be completed at the same appointment, such as apicectomy and periapical curettage, are itemised separately.

- 431 Periapical curettage – per root**
- 432 Apicectomy – per root**
- 433 Exploratory periradicular surgery**
- 434 Apical seal – per canal**
- 436 Sealing of perforation**
- 437 Surgical treatment and repair of external root resorption – per tooth**
- 438 Hemisection**

### **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. Periapical curettage and apicectomy should be itemised separately.

### **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**
- 451 Removal of root filling – per canal**
- 452 Removal of a cemented root canal post or post crown**
- 453 Removal or bypassing fractured endodontic instrument**
- 455 Additional appointment for irrigation and/or dressing of the root canal system – per tooth**
- 457 Obturation of resorption defect or perforation (non-surgical)**
- 459 Guided endodontic repair – per tooth**

**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 appointment for irrigation and/or dressing of the root canal system – per tooth**

Separate appointment for additional irrigation of the root canal system and replacement of the intracanal dressing/medicament with therapeutic properties that facilitates healing/development of the root and periradicular tissues over time. This item is not to be used in conjunction with items 411–421 or 451–453 or 457.

**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.

**459 Guided endodontic repair – per tooth**

The stimulation of an ingrowth of tissue to occupy the root canal space by means of a guided repair process, in one or multiple appointments. This item is not to be used in conjunction with item 417. Item 415 should be itemised separately.

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

- 511 Metallic restoration – one surface – direct**
- 512 Metallic restoration – two surfaces – direct**
- 513 Metallic restoration – three surfaces – direct**
- 514 Metallic restoration – four surfaces – direct**
- 515 Metallic restoration – five surfaces – direct**

**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

- 521 Adhesive restoration – one surface – anterior tooth – direct**
- 522 Adhesive restoration – two surfaces – anterior tooth – direct**
- 523 Adhesive restoration – three surfaces – anterior tooth – direct**
- 524 Adhesive restoration – four surfaces – anterior tooth – direct**
- 525 Adhesive restoration – five surfaces – anterior tooth – direct**
- 526 Adhesive restoration – veneer – anterior tooth – direct**

**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.

**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.

# Restorative Services

## **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**

### **531 Adhesive restoration – one surface – posterior tooth – direct**

### **532 Adhesive restoration – two surfaces – posterior tooth – direct**

### **533 Adhesive restoration – three surfaces – posterior tooth – direct**

### **534 Adhesive restoration – four surfaces – posterior tooth – direct**

### **535 Adhesive restoration – five surfaces – posterior tooth – direct**

### **536 Adhesive restoration – veneer – posterior tooth – direct**

## **531 Adhesive restoration – one surface – posterior tooth – direct**

Direct restoration, using an adhesive technique and a tooth-coloured material, involving one surface of a posterior tooth.

## **532 Adhesive restoration – two surfaces – posterior tooth – direct**

Direct restoration, using an adhesive technique and a tooth-coloured material, involving two surfaces of a posterior tooth.

## **533 Adhesive restoration – three surfaces – posterior tooth – direct**

Direct restoration, using an adhesive technique and a tooth-coloured material, involving three surfaces of a posterior tooth.

## **534 Adhesive restoration – four surfaces – posterior tooth – direct**

Direct restoration, using an adhesive technique and a tooth-coloured material, involving four surfaces of a posterior tooth.

## **535 Adhesive restoration – five surfaces – posterior tooth – direct**

Direct restoration, using an adhesive technique and a tooth-coloured material, involving five surfaces of a posterior tooth.

## **536 Adhesive restoration – veneer – posterior tooth – direct #**

Direct bonding of a veneer of adhesive tooth-coloured material to the surface of a posterior tooth.

## Indirect Restorations

### Metallic Restorations – Indirect

- 541 Metallic restoration – one surface – indirect
- 542 Metallic restoration – two surfaces – indirect
- 543 Metallic restoration – three surfaces – indirect
- 544 Metallic restoration – four surfaces – indirect
- 545 Metallic restoration – five surfaces – indirect

- 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

- 551 Tooth-coloured restoration – one surface – indirect
- 552 Tooth-coloured restoration – two surfaces – indirect
- 553 Tooth-coloured restoration – three surfaces – indirect
- 554 Tooth-coloured restoration – four surfaces – indirect
- 555 Tooth-coloured restoration – five surfaces – indirect
- 556 Tooth-coloured restoration – veneer – indirect

- 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.
- 554 Tooth-coloured restoration – four surfaces – indirect**  
Indirect tooth-coloured restoration, involving four surfaces of a tooth.

# Restorative Services

## **555 Tooth-coloured restoration – five surfaces – indirect**

Indirect tooth-coloured restoration, involving five surfaces of a tooth.

## **556 Tooth-coloured restoration – veneer – indirect #**

The attachment of a tooth-coloured veneer to the surface of a tooth. The veneer is constructed indirectly.

## **Other Restorative Services**

### **571 Adaptation of new restoration to existing removable prosthesis – per tooth**

### **572 Provisional/interim restoration – per tooth**

### **574 Metal band**

### **575 Pin retention – per pin**

### **577 Cusp capping – per cusp**

### **578 Restoration of an incisal corner – per corner**

### **579 Bonding of tooth fragment**

### **586 Preformed full crown – metallic – significant tooth preparation**

### **587 Preformed full crown – metallic – minimal tooth preparation**

### **588 Preformed full crown – tooth-coloured**

### **595 Removal of indirect restoration**

### **596 Recementing of indirect restoration**

### **597 Post – direct**

### **598 Restoration root capping – direct**

## **571 Adaptation of new restoration to existing removable prosthesis – per tooth**

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.

## **572 Provisional/interim restoration – per tooth**

The provisional (interim) 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 (interim) restoration is not an intrinsic part of treatment. This item is not to be used for provisional (interim) sealing of the access cavity during endodontic treatment or for provisional (interim) restoration during construction of indirect restorations.

## **574 Metal band**

The cementation of a metal band for diagnostic or protective purposes or for the placement of a provisional (intermediate) restoration. Where a provisional (intermediate) restoration is placed, item 572 may also be used.

## **575 Pin retention – per pin**

Use of a pin to aid the retention and support of direct or indirect restorations in a tooth.

## **577 Cusp capping – per cusp**

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.

**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 Preformed Full Crown – metallic – significant tooth preparation**

Placing a preformed metallic crown as a coronal restoration for a tooth where significant tooth preparation is required. Where the restoration of the tooth at the same appointment is required prior to placement of the crown, the use of item 627 is applicable.

**587 Preformed Full Crown – metallic – minimal tooth preparation**

Placing a preformed metallic crown as a coronal restoration for a tooth where minimal or no preparation of the tooth is required, referred to as the 'Hall' technique.

**588 Preformed Full Crown – tooth-coloured**

Placing a preformed tooth-coloured crown as a coronal restoration for a tooth. Where the restoration of the tooth at the same appointment 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.

**598 Restoration root capping – direct**

A direct restoration of the root of a decoronated tooth. Not to be used with 577.

## Crowns

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

**611 Full crown – polymeric material – indirect**

**613 Full crown – ceramic – indirect**

**615 Full crown – veneered – indirect**

**618 Full crown – metallic – indirect**

**625 Post and core for crown – indirect**

**627 Preliminary restoration for crown – direct**

**629 Post and root cap – indirect**

**611 Full crown – polymeric material – indirect**

An artificial crown constructed with a polymeric material, restoring a natural tooth.

**613 Full crown – ceramic – indirect**

An artificial crown constructed with a ceramic material, manufactured to precisely adapt to a pre-prepared natural tooth.

**615 Full crown – veneered – indirect**

An artificial crown constructed with a metallic base veneered with a tooth-coloured material, manufactured to precisely adapt to a pre-prepared natural tooth.

**618 Full crown – metallic – indirect**

An artificial crown constructed with custom fabricated metal, manufactured to precisely adapt to a pre-prepared 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 appointment 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 Crowns and Bridges

- 631 Provisional crown – per tooth**
- 632 Provisional bridge pontic – per pontic**
- 633 Provisional implant abutment – per abutment**
- 634 Provisional implant restoration – per implant abutment**

### **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.

- 642 Bridge pontic – direct – per pontic
- 643 Bridge pontic – indirect – per pontic
- 644 Semi-fixed attachment
- 645 Precision or magnetic attachment
- 648 Bonded retainer – direct – per tooth
- 649 Bonded retainer – indirect – per tooth

### 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.

### 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.

### 648 Bonded retainer – direct – per tooth

A retainer directly bonded to the abutment tooth/teeth for support of the bridge pontic(s). The pontic(s) should be itemised separately.

### 649 Bonded retainer – 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. In the case of a bonded bridge, the number of pontics should be itemised separately.

## Crown and Bridge Repairs and Other Services

- 651 Recementing crown or veneer
- 652 Recementing bridge or splint – per abutment
- 653 Rebonding of bridge or splint where retreatment of bridge surface is required
- 655 Removal of crown
- 656 Removal of bridge or splint
- 658 Repair of crown or bridge – indirect – per crown or pontic
- 659 Repair of crown, bridge or veneer – direct – per crown, pontic or veneer

**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 bridge or splint.

**658 Repair of crown or bridge – indirect – per crown or pontic @**

The extraoral repair of a crown or bridge.

**659 Repair of crown, bridge or veneer – direct – per crown, pontic or veneer**

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

## 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.

- 661 Fitting of implant abutment – per abutment
- 663 Removal of implant and/or retention device
- 664 Fitting of bar for denture – per tooth or implant
- 665 Prosthesis with resin base attached to implants – removable – per arch
- 666 Prosthesis with metal frame attached to implants – fixed – per arch
- 667 Prosthesis with metal frame attached to implants – removable – per arch
- 668 Implant prosthetic screw replacement
- 669 Removal and reattachment of prosthesis fixed to implant(s) – per implant
- 671 Full crown attached to osseointegrated implant – non-metallic – indirect
- 672 Full crown attached to osseointegrated implant – veneered – indirect
- 673 Full crown attached to osseointegrated implant – metallic – indirect
- 678 Diagnostic template
- 679 Surgical implant guide
- 684 Insertion of the first stage of two-stage endosseous implant – per implant
- 685 Insertion of the first stage of two-stage maxillofacial endosseous implant – per implant
- 686 Insertion of a one-stage maxillofacial endosseous implant – per implant
- 687 Insertion of a mini-implant – per implant
- 688 Insertion of a one-stage endosseous implant – per implant
- 689 Provisional implant
- 690 Provisional retention or anchorage device
- 691 Second-stage surgery of two-stage endosseous implant – per implant

**661 Fitting of implant abutment – per abutment**

Fitting of the final implant abutment or the replacement of an existing abutment. This includes abutments with attachments designed to retain an overdenture.

**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 tooth or implant**

A rigid bar affixed to a natural tooth or osseointegrated implant abutment to provide support and retention for a dental prosthesis. The bar may incorporate retention devices and each of 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 prosthetic teeth on a custom fabricated metal frame, supported by the implants to which it is attached and not designed for self-removal. This is inclusive of the sealing of the access to the abutment screws. Abutments attached to implants itemised as 661.

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

A removable prosthesis carrying prosthetic teeth on a custom fabricated metal frame. This prosthesis is attached to the implants and is designed for self-removal. Abutments attached to implants itemised as 661; retention components within prosthesis should be itemised as 735.

**668 Implant prosthetic screw replacement**

Replacement of an existing implant prosthetic 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 and subsequent replacement is 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 custom fabricated metal attached to an osseointegrated implant.

**678 Diagnostic template**

A diagnostic radiographic template that facilitates oral and/or maxillofacial surgical planning.

**679 Surgical implant guide**

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

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

Surgical insertion of an implant, made of a biocompatible material. The soft tissues are closed over the implant until osseointegration is achieved. The number of implants should be indicated.

**685 Insertion of the first stage of two-stage maxillofacial endosseous implant – per implant**

Surgical insertion of an implant made of a biocompatible material. The soft tissues are closed over the implant until osseointegration is achieved. The implant is used to retain a maxillofacial prosthesis. Item number 691 should be used for the second-stage procedure.

**686 Insertion of a one-stage maxillofacial endosseous implant – per implant**

Surgical insertion of an implant made of a biocompatible material. The implant is used to retain a maxillofacial prosthesis.

**687 Insertion of a mini-implant – per implant**

Surgical insertion of a small diameter implant (< 3.0 mm), made of biocompatible material, where the abutment is an integral component of the implant.

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

Surgical insertion of an implant, made of biocompatible material.

**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. Other orthodontic treatment is to be itemised separately.

**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 prostheses, if appropriate.

## Implant Prostheses Repairs and Maintenance

**692 Closure of screw access chamber**

**693 Remodelling of a fixed implant prosthesis**

**694 Repair or replacement of the ceramic component of an implant metal-ceramic or all ceramic crown or bridge – per prosthetic tooth**

**695 Cleaning and polishing of an implant prosthesis**

**696 Removal of fractured abutment screw**

**692 Closure of the screw access chamber**

Subsequent sealing of the access chamber or screw channel of a screw-retained implant prosthesis, per implant. The sealing of the access chamber when delivering a new prosthesis is intrinsic to the provision of the prosthesis.

**693 Remodelling of a fixed implant prosthesis**

Remodelling of a screw-retained, metal-resin, implant supported fixed prosthesis attached to implants including replacement of veneering materials. The prosthetic teeth should be itemised separately as 765 per tooth replaced.

**694 Repair or replacement of the ceramic component of an implant metal-ceramic or all ceramic crown or bridge – per prosthetic tooth \$**

The extraoral repair or replacement of the ceramic component of an implant crown or bridge – per prosthetic tooth.

**695 Cleaning and polishing of an implant prosthesis @**

The extraoral cleaning of an implant prosthesis. This can include removal of calculus and plaque, polishing and disinfection. Screw replacement and closure of the screw access chamber should be itemised separately.

**696 Removal of fractured abutment screw**

Removal of the apical threaded part of a fractured abutment screw.

## Dentures and Maxillofacial Prosthetics and Services

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.

711	Complete maxillary denture
712	Complete mandibular denture
713	Provisional complete maxillary denture
714	Provisional complete mandibular denture
715	Provisional complete maxillary and mandibular dentures
716	Metal palate or plate
719	Complete maxillary and mandibular dentures
721	Partial maxillary denture – resin base
722	Partial mandibular denture – resin base
723	Provisional partial maxillary denture
724	Provisional partial mandibular denture
727	Partial maxillary denture – custom fabricated metal framework
728	Partial mandibular denture – custom fabricated metal framework
731	Retainer (clasp) – per tooth
732	Occlusal rest – per rest
733	Tooth/teeth (partial denture)
734	Overlays – per tooth
735	Precision or magnetic denture attachment
736	Immediate tooth replacement – per tooth
737	Resilient lining
738	Wrought bar
739	Metal backing of denture teeth – per backing

### 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. Tissue conditioning may be required and should be itemised separately (see item 771).

## **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. Tissue conditioning may be required and should be itemised separately (see item 771).

## **715 Provisional complete maxillary and mandibular dentures**

Provision of a patient-removable dental prosthesis replacing the natural teeth and adjacent tissues in both the 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. Tissue conditioning may be required and should be itemised separately (see item 771).

## **716 Metal palate or plate**

A reinforcing custom fabricated 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. This includes a provisional, clear, pressure or vacuum formed appliance with incorporated denture teeth.

## **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. This includes a provisional, clear, pressure or vacuum formed appliance with incorporated denture teeth.

## **727 Partial maxillary denture – custom fabricated metal framework**

Provision of the framework for a patient-removable dental prosthesis made with a custom fabricated 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 – custom fabricated metal framework**

Provision of the framework for a patient removable dental prosthesis made with a custom fabricated 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.

**731 Retainer (clasp) – per tooth**

A retainer or clasp that is attached to a partial denture that is adapted to an undercut in a tooth to aid retention. The number of retainers should be indicated.

**732 Occlusal rest – per rest**

A unit of a partial denture that rests upon a tooth surface to provide support for the denture. The number of rests used should be indicated.

**733 Tooth/teeth (partial denture)**

An item to describe each denture tooth added to the base of a new partial denture. The number of denture teeth should be indicated.

**734 Overlays – per tooth**

An extension of a denture covering the occlusal surface of remaining teeth or deliberately retained roots. The number of overlays should be indicated.

**735 Precision or magnetic denture attachment**

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.

**736 Immediate tooth replacement – per tooth**

Provision within a denture to allow immediate replacement of an extracted tooth. The number of teeth replaced should be indicated.

**737 Resilient lining**

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.

**738 Wrought bar**

A wrought bar joining sections of a partial prosthesis.

**739 Metal backing of denture teeth – per backing**

A metallic extension of the metal partial denture framework to provide a backing. The number of backings should be indicated.

## Denture Maintenance

- 741 Adjustment of a denture
- 743 Relining – complete denture – processed
- 744 Relining – partial denture – processed
- 745 Remodelling – complete denture
- 746 Remodelling – partial denture
- 751 Relining – complete denture – direct
- 752 Relining – partial denture – direct
- 753 Cleaning and polishing of pre-existing denture
- 754 Denture base modification
- 755 Maintenance of overdenture attachment – per attachment

### 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

Modification to a denture base to enhance aesthetics, function or to facilitate the retention of denture teeth.

## 755 Maintenance of overdenture attachment – per attachment

Replacement of a polymer insert in an overdenture attachment.

## Denture Repairs

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

### 761 Reattaching pre-existing retainer (clasp) to denture

### 762 Replacing/adding retainer (clasp) to denture – per retainer (clasp)

### 763 Repairing broken base of a complete denture

### 764 Repairing broken base of a partial denture

### 765 Replacing and/or adding a new tooth to a denture or implant prosthesis – per tooth

### 766 Reattaching an existing tooth on denture – per denture tooth

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

### 769 Repair or addition to metal frame

## 761 Reattaching pre-existing retainer (clasp) to denture @

Repair, insertion and adjustment of a denture involving reattachment of a pre-existing retainer (clasp).

## 762 Replacing/adding retainer (clasp) to denture – per retainer (clasp)

Repair, insertion and adjustment of a denture involving replacement or addition of a new retainer (clasp).

## 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 and/or adding a new tooth to a denture or implant prosthesis – per tooth

Repair, insertion and adjustment of a denture or implant prosthesis involving replacement with or addition of a new tooth or teeth to a previously existing denture or implant prosthesis.

## 766 Reattaching an existing tooth to a denture – per denture tooth \$

Repair, insertion and adjustment of a denture involving reattachment of a pre-existing denture tooth or teeth.

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

Provision of a denture tooth on an existing partial denture to replace a natural tooth that has been removed or decoronated prior to or at the time of issue of the modified denture. If the denture tooth is an immediate replacement, item 736 can be used as well.

## 769 Repair or addition to metal frame \$

Repair of or addition to the metal frame of a denture. This is a complex procedure requiring the dismantling of the denture. Associated services should be itemised separately.

## Other Prosthodontic Services

771	Tissue conditioning – per application
772	Splint – resin
773	Splint – metal – indirect
775	Characterisation of denture base
776	Impression – denture repair/modification
777	Identification
778	Inlay for denture tooth
779	Surgical guide for an immediate denture

**771 Tissue conditioning – 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.

**772 Splint – resin**

A resin appliance attached to the teeth for stabilising mobile or displaced teeth.

**773 Splint – metal – indirect**

A custom fabricated metal appliance bonded to the teeth to stabilise mobile or displaced teeth.

**775 Characterisation of denture base**

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

**776 Impression – dental appliance repair/modification \$**

An item to describe taking an impression where required for the repair or modification of a dental appliance.

**777 Identification \$**

Marking a dental appliance with a patient's name or other form of enduring patient identification.

**778 Inlay for denture tooth \$**

Provision of an inlay in a denture tooth.

**779 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.

## Maxillofacial Prosthetics

- 781**    **Obturator**
- 782**    **Surgical/interim obturator**
- 783**    **Revision of surgical/interim obturator**
- 785**    **Interim or diagnostic maxillofacial prosthesis**
- 786**    **Mandibular resection prosthesis**
- 787**    **Extraoral prosthesis – ear**
- 788**    **Extraoral prosthesis – nose**
- 789**    **Extraoral prosthesis – eye**
- 790**    **Adjustment of a maxillofacial prosthesis**

### **781**    **Obturator**

That component of a maxillofacial prosthesis used to close or maintain the integrity of the oral and nasal compartments resulting from a congenital or acquired defect. For a surgical/interim obturator see item 782.

### **782**    **Surgical/interim obturator**

A temporary maxillofacial prosthesis inserted during or immediately following surgical or traumatic loss of a portion or all of the maxilla and contiguous alveolar structures.

### **783**    **Revision of surgical/interim obturator**

Revision of a surgical/interim obturator during the ensuing post-surgical healing phase.

### **785**    **Interim or diagnostic maxillofacial prosthesis**

A provisional maxillofacial prosthesis delivered either at the time of surgery or soon after or during the rehabilitation phase of care to facilitate the design of the definitive prosthesis.

### **786**    **Mandibular resection prosthesis**

A maxillofacial prosthesis used to maintain a functional position for the jaws, improve speech and deglutition following trauma and/or surgery to the mandible and/or adjacent structures.

### **787**    **Extraoral prosthesis – ear**

An extraoral prosthesis that replaces an ear, retained by spectacles, adhesive or implants. The implants and attachments should be itemised separately.

### **788**    **Extraoral prosthesis – nose**

An extraoral prosthesis that replaces the nose and/or parts of the midface, retained by spectacles, adhesive or implants. The implants and attachments should be itemised separately.

### **789**    **Extraoral prosthesis – eye**

An extraoral prosthesis that replaces an eye, retained by spectacles, adhesive or implants. The implants and attachments should be itemised separately.

### **790**    **Adjustment of a maxillofacial prosthesis**

Adjustment of a maxillofacial prosthesis to improve comfort, function or aesthetics. This item does not apply to routine adjustments following the insertion of the prosthesis.

The provision of orthodontic appliances includes the anticipated adjustments. For temporary anchorage devices (TADs) and attachments see items 689 and 690.

## Removable Appliances

- 811**     **Passive removable appliance – per arch**
- 821**     **Active removable appliance – per arch**
- 823**     **Functional orthopaedic appliance – custom fabrication**
- 824**     **Functional orthopaedic appliance – prefabricated**
- 825**     **Sequential plastic aligners – per arch**

### **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 active orthodontic 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**

The provision and periodic direct clinical review by a dentist or orthodontist of a series of custom-made plastic aligners to move teeth gradually. This item number includes additional procedures that may be required to facilitate the movement of teeth, such as composite buttons. For retention appliances see 811 and 845.

## Fixed Appliances

- 829 Partial banding – per arch**
- 831 Full arch banding – per arch**
- 833 Removal of banding – per arch**
- 841 Fixed palatal or lingual arch appliance**
- 842 Partial banding for inter-maxillary elastics (vertical and/or cross elastics)**
- 843 Expansion appliance – fixed – per arch**
- 844 Sagittal movement appliance**
- 845 Passive appliance – fixed**
- 846 Minor tooth guidance – fixed**

### **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 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.

### **844 Sagittal movement appliance**

Insertion of an appliance fixed to the maxilla or mandible by temporary anchorage device/s. The appliance exerts force to move teeth sagittally. It may also have some orthopaedic effect.

# Orthodontics

## **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**

## **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**

## **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

### **871 Orthodontic adjustment**

### **872 Reattachment of passive appliance – fixed**

### **873 Repair of passive appliance – fixed**

### **874 Removal of passive appliance – fixed**

### **875 Repair of removable appliance – resin base**

### **876 Repair of removable appliance – clasp, spring or tooth**

### **877 Addition to removable appliance – clasp, spring or tooth**

### **878 Relining – removable appliance – processed**

## **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, 844, 845, 846, 851, 862, 881 or 882.

## **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 T**

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 Courses of Orthodontic Treatment**

### **881 Course of orthodontic treatment**

### **882 Course of orthodontic treatment with orthognathic surgery**

## **881 Course of orthodontic treatment**

This is an alternative system of coding encompassing all appointments 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, sequential clear plastic aligner therapy, headgear, or any other complementary auxiliary appliances are utilised, they are an intrinsic part of this item number.

## **882 Course of orthodontic treatment with orthognathic surgery**

This is an alternative system of coding encompassing all appointments subsequent to orthodontic diagnosis and treatment planning of an orthodontic case requiring adjunctive orthognathic surgery. The item refers to a treatment program of pre-surgical and post-surgical orthodontics utilising active fixed appliance therapy or sequential clear plastic aligner therapy, a combination of both, in both arches plus collaborative surgical planning and retention as required. If removable and/or fixed retention, functional appliances, headgear, surgical splints or any other complementary auxiliary appliances are utilised, they are an intrinsic part of this item number.

## Emergencies

- 911 Palliative care – per appointment**
- 915 After-hours callout**
- 916 Travel to provide services**

### **911 Palliative care – per appointment**

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

### **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. Not applicable to mobile dental services, branch practices or outreach services. Treatment provided should be itemised separately.

## Teledentistry

Teledentistry is not suitable for procedural dental treatment.

- 919 Teleconsultation**
- 920 Extended teleconsultation (30 minutes or more)**
- 921 Teleconsultation by referral**

### **919 Teleconsultation #**

The remote provision of consultation and support to a patient by a dental practitioner. Items 131, 141 and 142 should be itemised separately.

### **920 Extended teleconsultation – 30 minutes or more #**

The remote provision of an extended consultation and support to a patient by a dental practitioner. Items 131, 141 and 142 should be itemised separately.

### **921 Teleconsultation by referral #**

The remote provision by referral of a consultation and support to a patient by a dental practitioner. Items 131, 141 and 142 should be itemised separately.

## Drug Therapy

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

### 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 #

The supply, or administration under professional supervision, 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.

### 929 Provision of neuromodulator therapy #

Injection of neuromodulators for the treatment of oral and maxillofacial diseases and disorders.

## Anaesthesia, Sedation and Relaxation Therapy

- 941 Local anaesthesia
- 942 Sedation – intravenous – per 30 minutes or part thereof
- 943 Relative analgesia – inhalation of nitrous oxide and oxygen mixture – 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

### 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 Relative analgesia – inhalation of nitrous oxide and oxygen mixture – per 30 minutes or part thereof

The use of nitrous oxide and oxygen mixture inhalation to provide anxiolysis and analgesia while dental treatment is being provided.

# General Services

## 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. 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

### 961 Minor occlusal adjustment – per appointment

### 963 Clinical occlusal analysis, including muscle and joint palpation

### 964 Registration and mounting of models for occlusal analysis

### 965 Occlusal appliance

### 966 Adjustment of pre-existing occlusal appliance – per appointment

### 967 Pantographic tracing

### 968 Occlusal adjustment following occlusal analysis – per appointment

### 971 Physical therapy for temporomandibular joint and associated structures – per appointment

### 972 Repair/addition – occlusal appliance

## 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 #

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 dental models for occlusal analysis #**

This item describes the clinical procedures for accurate mounting of dental models or prostheses on an adjustable articulator or digital equivalent.

## **965 Occlusal appliance**

An indirectly made custom occlusal appliance that fits over the functional surfaces of either the upper or the lower teeth used for diagnosis or therapy. It can be utilised in the following ways:

- for treatment of temporomandibular disorders; or
- as a diagnostic overlay prior to extensive rehabilitation; or
- to assist in preventing parafunctional wear or damage of teeth or restorations; or
- as 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 appliance – per appointment**

Alteration of a pre-existing occlusal appliance.

## **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 preparation for the occlusal adjustment.

## **971 Physical therapy for temporomandibular joint and associated structures – per appointment**

Application of adjunctive therapy such as heat, other radiation or ultrasonic therapy, as part of overall therapy of the temporomandibular joint and associated structures.

## **972 Repair/addition – occlusal appliance \$**

The repair/addition, reinsertion and adjustment of an occlusal appliance. An impression(s), if required, should be itemised.

# Miscellaneous

- 981 Splinting and stabilisation – direct – per tooth
- 982 Enamel stripping – per appointment
- 984 Mandibular advancement appliance for diagnosed snoring and obstructive sleep apnoea
- 985 Repair/addition – snoring or sleep apnoea device
- 986 Post-operative care not otherwise included
- 987 Recontour tissue – per appointment
- 990 Treatment not otherwise included (specify)
- 999 GST

**981 Splinting and stabilisation – direct – per tooth**

The joining of adjacent teeth to provide mutual support (where not covered by item 386 or 387).

**982 Enamel stripping – per appointment**

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

**984 Mandibular advancement appliance for diagnosed snoring and obstructive sleep apnoea**

On request from an appropriately qualified medical practitioner, the provision and appropriate dental supervision of a custom, titratable, removable oral appliance for the treatment of diagnosed 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.

**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**

The provision of post-operative care by a dental practitioner who did not provide the initial treatment.

**987 Recontour tissue – per appointment #**

Recontour of oral and associated tissue not described elsewhere in the Thirteenth Edition of the *Australian Schedule of Dental Services and Glossary*, such as injection of dermal fillers.

**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 nonclinical components.

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