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New items, changes and additions since the Ninth Edition

Amended items

Renumbered items
662 now 633

Deleted items
225

New items
054, 633, 634, 665, 667, 690, 766
An Australian Glossary of Dental Terms was first published by the Australian Dental Association Inc. in 1986. The Fifth Edition was expanded to The Australian Schedule of Dental Services and Glossary (Schedule) in 1996. Since its inception, it has been universally accepted as the definitive coding system of dental treatment and is endorsed by the National Coding Centre.

The Schedule and Third Party Committee, in developing the Tenth Edition, has considered submissions from within the membership, specialist affiliated dental groups, health funds, the Department of Veterans’ Affairs and other interested groups. The contributions of the Chief Executive Officer, secretarial and publications staff of the Australian Dental Association Inc. and members of the Schedule and Third Party Committee are gratefully acknowledged.

Current information on the GST is included on page xix and is available on the members’ only section of the Association’s website (www.ada.org.au) under ‘Information Resources’.

Karin Alexander
President
Australian Dental Association Inc.
April 2013

General

Purpose and Principles

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

1. A Schedule entry describes, as a general rule, a treatment outcome. It does not accommodate minor variations in clinical techniques.

2. Consideration for a listing in the Schedule will only be given to accepted forms of therapy.

3. It is not possible to describe every single dental service outcome, and as such, the principle of the most appropriate item number should be utilised. Where no suitable item number can be identified, item number 990 is to be allocated for describing such services.

4. No item numbers are reserved exclusively for use by specialists.

5. There is no differentiation between services on primary or secondary teeth unless the procedure is unique within that group.

6. Changes to materials within a generic group or changes in laboratory techniques are unlikely to be allocated new item numbers.
Clarification

Any dentist or third party requiring clarification or interpretation of the Schedule should contact the Australian Dental Association Inc. 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 Association’s Schedule and Third Party Committee Chairman for evaluation and decision. The CEO will then inform both parties of the decision. Confidentiality will be maintained.

Federal and/or State and Territory specialist groups and Australian Dental Association Inc. affiliated bodies must not offer interpretation or guidelines for the use of Item numbers within *The Australian Schedule of Dental Services and Glossary* without the explicit written endorsement of the Federal Executive of the Australian Dental Association Inc.

Guidelines for Submissions to the Schedule and Third Party Committee

The Schedule and Third Party Committee welcomes submissions and comments on the Schedule. Suggestions for new and amended item numbers should be accompanied by a suggested draft for the Schedule – that is, item number, heading and brief description.

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

Correspondence should be directed to the Chief Executive Officer, Australian Dental Association Inc., PO Box 520, St Leonards 1590. Fax: 02 9906 4676 or email: healthfundsliaison@ada.org.au
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 entirely appropriate to render an account in part or in full at any appointment during the procedure including the first appointment. The item number for the procedure can only be used once.

Dental Materials

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

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

Linings

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

Standardisation of Surface Descriptions of Dental Restorations

A uniform system is recommended in order to quantify the complexity of a restorative procedure.

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

Where separate one surface restorations in the same material are placed on the same surface of the same tooth at the same visit, they shall be itemised as a single one-surface restoration.

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

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

When two materials are used in the same restoration, the predominant material type should be used to itemise that restoration. Where a restoration includes a fissure sealant on the same tooth, then only one item number shall be used to describe that restoration.

Endodontics

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

If an additional visit is necessary to irrigate and redress the root canal system, item 455 should be used. Chance filling of an accessory canal while obturating a main canal is not to be deemed an additional canal obturation.

The provisional (temporary) closure of the access cavity between visits should not be separately itemised.

Provisional Restoration or Prosthesis

Provisional refers to a restoration or prosthesis which is intended to be of diagnostic or short-term functional or aesthetic value.

Definitive Restoration or Prosthesis

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

Direct and Indirect Restorations, Crowns and Bridges

Non-specific terminology has been adopted to describe the components of direct and indirect restorations, crowns and bridges. The only distinctions are between metallic and tooth-coloured materials and direct or indirect fabrication.

Bridges consist of retainers, such as crowns, direct and indirect restorations, bonded wings or facings, which attach pontics (replacements for missing teeth) to the abutment teeth or implants to which the retainers are fixed.

Correct itemisation requires description of abutment retainers together with the type and number of pontics. This itemisation is also applicable to provisional crowns and bridges. Similar principles apply to implant supported crowns and bridges.

*Example*

A tooth supported bridge carrying two indirect pontics supported by a veneered jacket crown at each end (commonly known as a four-unit bridge) would be itemised as:

2 x 615, 2 x 643
An implant supported bridge carrying one indirect pontic supported by a veneered jacket crown at each end incorporating an abutment attached to the underlying implant (commonly known as a three unit implant supported bridge) would be itemised as:

2 x 661, 2 x 672, 1 x 643

Bonded bridges are similarly itemised. For instance, a three-unit indirect bonded bridge which has two retainers and a single indirect pontic is itemised as:

2 x 649, 1 x 643

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

An implant supported provisional bridge carrying one indirect pontic supported by a veneered jacket crown at each end incorporating a provisional abutment attachment to the underlying implant (commonly known as a provisional three unit implant supported bridge) would be itemised as:

2 x 633, 2 x 634, 1 x 632

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

### Direct, Indirect

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

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

*For example*

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

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

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

### Cementation

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

Immediate dentures require multiple itemisation.

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

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

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

Partial Dentures

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

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

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

Item 730: A coding used only by the Department of Veterans’ Affairs to identify the actual cost of the cast alloy framework of a partial denture. Its use is usually supported by the provision of an invoice or copy thereof.

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

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

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

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

Item 281 – Course of Non-Surgical Periodontal Treatment

This is an all-inclusive itemisation of a definitive course of complex non-surgical periodontal treatment. It may be utilised in conjunction with the periodontal treatment form (see page 12). While this is a multifaceted single course of treatment, the accounting may be sequentially presented to enable progressive billing.

Radiographs and other measures appropriate to the treatment planning should be separately itemised.
Notes for Guidance

**Item 881 – Complete Course of Orthodontic Treatment**

This is an all-inclusive itemisation of a definitive course of complex orthodontic treatment. It may be utilised in conjunction with the orthodontic treatment form (see page 42). While this is a multifaceted single course of treatment, the accounting may be sequentially presented to enable progressive billing.

Radiographs and other measures appropriate to the treatment planning should be separately itemised.

**Dental Health Insurance and Other Third Parties**

The Tenth 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 Chief Executive Officer of the Australian Dental Association Inc.

**Tooth Identification**

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

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**F.D.I. TWO-DIGIT TOOTH IDENTIFICATION CHART**

[Diagram of F.D.I. Tooth Identification Chart]

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Australian Dental Association Incorporated
Itemisation of Accounts

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Canine (cuspid) tooth**
The tooth usually immediately behind the incisor teeth; usually the third tooth from the centre of the dental arch.

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

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

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

**Molar teeth**
The teeth behind the 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.

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

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

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

Mandible Showing Anatomical Features

Mandible or lower jaw (left side view) showing anatomical features.

- Right condyle
- Left condyle
- Ramus of mandible
- Angle of mandible
- Body of mandible

Third Molar Impactions of Upper and Lower Jaw

Maxillary and mandibular (upper and lower) teeth showing third molar (wisdom teeth) impactions, right side view.

- Unerupted third molar (maxillary)
- ‘Impaction’ against second molar
- Unerupted third molar (mandibular)
- Third molar ‘impacted’ against erupted second molar

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

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

Figure 1
In this example, the tooth is prepared by cutting to a designed shape. A wax pattern is made to form and contour that would replace the missing tooth structure. Sometimes, wax patterns are made directly in the mouth; at other times they are made on a replica (die) of the tooth or teeth.

The wax pattern is then lifted away from the tooth (or die) by means of a pin (sprue) melted on to its external surface.

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

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

Figure 4
The casting is attached to the prepared tooth with a special adhesive cement. It replaces exactly the missing tooth structure.
**Illustrated Definitions**

**Crowns and Bridges**

**Crown**
- Crown of natural tooth reduced to accept the crown

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

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

Healing screw (removed when second stage – head section – is attached)

Oral mucosa healed over implant after insertion of first stage

Oral mucosal epithelium (oral mucosa)

Endosseous implant

Outer bone plate

Cancellous bone

Abutment section inserted after removal of healing screw

Crown inserted over abutment section

Abutment head section designed to receive a crown

Oral mucosal epithelium

Crown inserted over abutment section

Outer bone plate

Cancellous bone

Endosseous implant
**Partial Mandibular Denture**

- Framework for attachment of acrylic and teeth
- Retainer clasp

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

- Occlusal rest
- Cast alloy framework
- Retainer clasp
- Denture saddle with three teeth

**Figure 2**
Cast alloy framework with six teeth.

**Veneer**

- Prepared labial face

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

**Figure 2**
Incisor tooth with veneer attached.
Goods and Services Tax: goods and services supplied by dentists

A draft of this 10th Edition of The Australian Schedule of Dental Services and Glossary was provided to the Australian Taxation Office (ATO) with a request that, for the assistance of members, it provide an advice on the application of GST legislation to the Schedule items.

A copy of the complete Ruling from the ATO is reproduced on the ADA member website at http://www.ada.org.au/members/publications/schedulemem.aspx

The essential parts of the Ruling are re-produced below. This includes the Ruling itself and Appendix 1 which provides an Explanation of the Ruling. An “Appendix 2 – Detailed contents list” is not re-produced below. This Appendix at Attachment A identifies the tax status of each item in the Schedule.

The ADA has in the 10th Edition of The Australian Schedule of Dental Services and Glossary identified those items to which GST does or may apply. The tax status of an item is presumed to be tax free unless the item number in the Schedule has a symbol next to it.

The legend for the symbols is:

\[ T \] Refers to services that are considered to be taxable as they are not for the ‘appropriate treatment’ of the patient.

\[ # \] Indicates services that may not be GST-free as they may not be ‘necessary for the appropriate treatment’ of the patient, for example, services for medico-legal or cosmetic purposes (see paragraphs 44 and 45 of this Class Ruling).

\[ $ \] These are item numbers where the description of the item covers both taxable and GST-free supplies. Refer to the discussion on ‘Supply of spare parts with labour services’ at paragraphs 87 to 97 of 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.

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

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

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.

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

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3-5 National Circuit
Barton ACT 2600

or posted at: http://www.ag.gov.au/cca

Date of effect

9. This Ruling applies on or after 1 April 2013. However, this Ruling will not apply to taxpayers to the extent that it conflicts with the terms of a settlement of a dispute agreed to before the date of issue of this Ruling (see paragraphs 75 and 76 of Taxation Ruling TR 2006/10).

Ruling

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

Supplies made by dentists under section 38-7

Supplies of services

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

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

17. Supplies of goods to a patient in the course of supplying that patient with a GST-free service under subsection 38-7(1) are also GST-free under subsection 38-7(3) if the supply is made to the patient at the premises at which the GST-free service is supplied (see paragraphs 68 to 69 of this Class Ruling).
Supplies made by dentists under section 38-10

Supplies of services

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

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

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

Supplies of medical aids and appliances under section 38-45

Supplies of medical aids and appliances used in the dental industry

20. Supplies of ‘customised toothbrushes for people with disabilities’, ‘dentures and artificial teeth’, and ‘mandibular advancement splints’ are GST-free under subsection 38-45(1) at all points in the supply chain. Things made or consumed in the process of constructing and supplying one of these items form part of the one overall GST-free supply of that item, even if the components are itemised separately on the bill (see paragraphs 70 to 81 of this Class Ruling).

Supplies of specifically designed spare parts for medical aids and appliances

21. The supply of a specifically designed spare part for a GST-free medical aid or appliance (‘customised toothbrushes for people with disabilities’, ‘dentures and artificial teeth’, and ‘mandibular advancement splints’) is GST-free under subsection 38-45(2).

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

Supplies of specifically designed spare parts with labour services

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

24. A supply is GST-free if the dominant part of the supply is the specifically designed spare part and the labour is merely integral, ancillary or incidental to the supply of the spare part. However, the supply is taxable\(^1\) if the dominant part is the labour and the spare part is merely integral, ancillary or incidental to the labour.

25. If the specifically designed spare part or the labour is neither integral, ancillary 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.

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\(^1\) In this Class Ruling, when a supply is indicated as being taxable or partly taxable, it is assumed that all the requirements for a taxable supply under section 9-5 are met.
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)

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 service2.

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

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2 The exception in subsection 38-7(2) does not apply to the items referred to in the Schedule in Attachment A to this Class ruling. Subsection 38-7(2) provides that a supply of a medical service is not GST-free under subsection 38-7(1) if it is a supply of a professional service rendered in prescribed circumstances within the meaning of regulation 14 of the Health Insurance Regulations that are made under the Health Insurance Act 1973 (other than the prescribed circumstances set out in regulations 14(2)(ea), (f) and (g)).
(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.

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 predominately 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.

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 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

      (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;

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3 See for example, the case of Federal Commissioner of Taxation v Secretary to the Department of Transport (Vic) [2010] FCAFC 84; 2102 ATC 20-196.

4 See paragraph 221B of GSTR 2006/9 but note the difference in terminology. Here, ‘third party’ is used instead of ‘payer’, ‘dentist’ is used instead of ‘supplier’ and ‘patient’ is used instead of ‘third party’.
(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.

**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.

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.

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?

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

What does integral, ancillary or incidental mean?

88. Indicators\(^6\) 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.

**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.

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

### Examinations

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

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

**011 Comprehensive oral examination #**

Evaluation of all teeth, their supporting tissues and the oral tissues in order to record the condition of these structures. This evaluation includes recording an appropriate medical history and any other relevant information.

**012 Periodic oral examination**

An evaluation performed on a patient of record to determine any changes in the patient’s dental and medical health status since a previous comprehensive or periodic examination.

**013 Oral examination – limited**

A limited oral problem-focused evaluation carried out immediately prior to required treatment. This evaluation includes recording an appropriate 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 Letter of referral #
A letter from a dentist referring a patient to another practitioner and providing appropriate information to the consultant.

Radiological Examination and Interpretation
Radiographic itemisation also applies to digitised images – per exposure.

022 Intraoral periapical or bitewing radiograph – per exposure
Taking and interpreting a radiograph made with the film inside the mouth.

025 Intraoral radiograph – occlusal, maxillary, mandibular – per exposure #
Taking and interpreting an occlusal, maxillary or mandibular intraoral radiograph. This radiograph shows a more extensive view of teeth and maxillary or mandibular bone.

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 side, the front, the back or through the 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, 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 **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.
## Other Diagnostic Services

<table>
<thead>
<tr>
<th>Code</th>
<th>Service Description</th>
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<tbody>
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<td>Collection of specimen for pathology examination</td>
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<td>047</td>
<td>Saliva screening test</td>
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<tr>
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<td>Bacteriological screening test</td>
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<td>051</td>
<td>Biopsy of tissue</td>
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<tr>
<td>086</td>
<td>Electromyographic analysis</td>
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</tbody>
</table>

### 041 Bacteriological examination
An examination for bacteria or other microorganisms in samples obtained from the patient.

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

### 043 Antibiotic sensitivity test
A laboratory procedure where a live culture of a suspected pathogen is challenged with antibiotic samples to determine the sensitivity or resistance of the microorganisms to the antibiotics tested.

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

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

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

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

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

054 **Mucosal screening**
A non-invasive test for screening of oral mucosa for oral cancer and or other conditions. May involve staining, specialised light or fluorescence techniques.

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

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

061 **Pulp testing – per visit**
A non-invasive test used to determine the clinical status of the pulp. It involves the application of external stimulation to the pulp to determine its response. Other teeth are generally tested for comparison. This procedure should only be itemised once for each visit when pulp testing is performed.

071 **Diagnostic model – per model #**
The preparation of a model, from an impression. The model is used for examination and treatment planning procedures. This item should not be used to describe a working model.

072 **Photographic records – intraoral #**
Photographs and/or printed digitised images showing structures inside the mouth associated with dental diagnosis or clinical procedure. These images should not be confused with digitised radiographic images.

073 **Photographic records – extraoral #**
Photographs and/or printed digitised images showing the face or a region of the head and neck outside the mouth, associated with dental diagnosis or clinical procedure. These images should not be confused with digitised radiographic images.

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

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 these bones have to accommodate.

083 **Tomographic analysis**

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

085 **Electromyographic recording**

Utilisation of electronic apparatus to detect and record sensitivity of the orofacial and associated musculature.

086 **Electromyographic analysis**

The analysis of electromyographic recordings of the orofacial and associated musculature.
## Dental Prophylaxis and Bleaching

<table>
<thead>
<tr>
<th>Code</th>
<th>Service Description</th>
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</thead>
<tbody>
<tr>
<td>111</td>
<td>Removal of plaque and/or stain #</td>
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<tr>
<td>113</td>
<td>Recontouring and polishing of pre-existing restoration(s)</td>
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<tr>
<td>114</td>
<td>Removal of calculus – first visit</td>
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<tr>
<td>115</td>
<td>Removal of calculus – subsequent visit</td>
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<tr>
<td>116</td>
<td>Enamel micro-abrasion – per tooth</td>
</tr>
<tr>
<td>117</td>
<td>Bleaching, internal – per tooth</td>
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<tr>
<td>118</td>
<td>Bleaching, external – per tooth</td>
</tr>
<tr>
<td>119</td>
<td>Bleaching, home application – per arch</td>
</tr>
</tbody>
</table>

### 111 Removal of plaque and/or stain #
Removal of dental plaque and/or stain from the surfaces of all teeth. This item is included in procedures described by items 114, 115, 281 and 282.

### 113 Recontouring and polishing of pre-existing restoration(s)
The reshaping and polishing of pre-existing restorations.

### 114 Removal of calculus – first visit
Removal of calculus from the surfaces of teeth.

### 115 Removal of calculus – subsequent visit
This item describes procedures in item 114 when, because of the extent or degree of calculus, an additional visit(s) is required to remove deposits from the teeth.

### 116 Enamel micro-abrasion – per tooth
The chemo-physical removal of discoloured and/or other surface enamel defects resulting from developmental defects, altered mineralisation or decalcification of the superficial enamel layer.

### 117 Bleaching, internal – per tooth
The modification of the colour of the discoloured crown of an endodontically treated tooth using chemical and/or physical methods applied internally. This is a clinical course of treatment carried out exclusively in the surgery.

### 118 Bleaching, external – per tooth #
The modification of the colour of a tooth using chemical and/or physical methods applied externally. This is a clinical course of treatment carried out exclusively in the surgery.

### 119 Bleaching, home application – per arch #
The prescribed use, by a patient at home, of a custom-made tray for the application of bleaching medicaments to the patient’s dentition. This procedure describes the complete course of treatment per arch. For provision of the tray and medicaments, see items 926 and 927.
Remineralisation Agents

121 Topical application of remineralisation and/or cariostatic agents, one treatment
Application of remineralisation and/or cariostatic agents to the surfaces of the teeth. This may include activation of the agent. Not to be used as an intrinsic part of the restoration.

122 Topical remineralisation and/or cariostatic agents, home application – per arch
The prescribed use, by a patient at home, of a custom-made tray for the application of remineralisation and/or cariostatic agents to the patient’s dentition. This procedure describes the complete course of treatment per arch. For provision of the tray and medicaments or other remineralisation agents, see items 926 and 927.

123 Concentrated remineralisation and/or cariostatic agents, application – single tooth
A procedure to promote caries resistance in a specific situation, involving isolation and control of the target area and prolonged application of a concentrated fluoride or remineralisation and/or cariostatic agent. This includes necessary activation of the agent. Not to be used as an intrinsic part of the restoration.

Other Preventive Services

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

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

151 Provision of a mouthguard – indirect
Construction of a mouthguard, using a model(s) prepared from an impression(s) of the teeth taken by or under the supervision of the clinician and subsequently inserted.
153  Bi-maxillary mouthguard – indirect
Construction of a bi-maxillary mouthguard using models prepared from impressions of the teeth taken by or under the supervision of the clinician and subsequently inserted.

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.

165  Desensitising procedure – per visit
This item describes all desensitising undertaken at a single visit and may include a procedure to diminish or abolish the painful sensitivity and discomfort which can occur in exposed dentine.

171  Odontoplasty – per tooth
A stand-alone procedure to modify the contour of the crown of a tooth or the anatomy of the fissure of a tooth.
Periodontics

Procedures described in this section include insertion of sutures, normal post-operative care and suture removal.

213 **Treatment of acute periodontal infection – per visit**

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).

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 **Root planing and subgingival curettage – per tooth**

The process of planing the root surface to remove rough or contaminated cementum or dentine and may include removal of calculus, curetting the soft tissues of the periodontal pocket and removing granulation tissue. Where calculus removal is undertaken for other teeth at the same visit that do not require root planing it is appropriate to itemise 114/115 for these teeth in conjunction with but separate from the teeth that have undergone root planing.

231 **Gingivectomy – per tooth or implant**

The surgical removal of the soft tissue wall of the periodontal pocket or the removal of swollen, excess gingival tissue. The procedure includes the removal of calculus and root planing of the tooth or implant.

232 **Periodontal flap surgery – per tooth or implant**

Incision and raising of a flap of gingival tissue to enable removal of inflammatory or granulation tissue. The procedure includes the removal of calculus and root planing of the tooth or implant.
235 **Gingival graft – per tooth or implant**

Transference or transplanting gingival or other soft tissue from a donor area in the patient’s mouth to an area around a tooth or implant 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 flap surgery for crown lengthening – per tooth**

Involves a flap procedure to establish a more apical gingival margin for greater exposure of tooth structure, including reshaping of alveolar bone where required.

241 **Root resection – per root**

Removal or amputation of one or more roots of a multi-rooted tooth with or without a portion of the crown.

242 **Osseous surgery – per tooth or implant**

Reshaping and modifying defects and deformities in the bone supporting and surrounding the tooth or implant. This includes procedures described in item 232. The procedure includes the removal of calculus and root planing 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, 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 or an implant**

Surgical intervention to aid the resolution of a localised periodontal inflammatory condition involving one tooth or an implant. The item is also used to describe pericision.

281 **Course of non-surgical periodontal treatment**

(See Notes for guidance page ix)

An alternative system of coding encompassing all visits subsequent to periodontal diagnosis and treatment planning for the non-surgical phase of periodontal treatment. This item includes all forms of non-surgical treatment and precludes reference to other periodontal techniques or services in the Schedule. Non-periodontal related procedures should be separately itemised. An assessment and treatment form to be used with this item may be requested in advance of treatment. See specimen form on page 12.

282 **Continuation of periodontal treatment or maintenance subsequent to item 281**

Maintenance subsequent to item 281 for non-surgical periodontal treatment. Radiographs, periodontal charting and other diagnostic procedures, and non-periodontal related procedures should be separately itemised.
Periodontal Treatment Form for use with Items 281 and 282

Patient’s name: .............................................................................................................................................

Address: ....................................................................................................................................................... 

.....................................................................................................................................................................

Practitioner’s name: .......................................................................................................................................... 

Address: ........................................................................................................................................................... 

.....................................................................................................................................................................

Contributor’s name: ...........................................................................................................................................

Address: ........................................................................................................................................................... 

.....................................................................................................................................................................

Date treatment commenced: ............................................................................................................................

Anticipated duration of active treatment: ........................................................................................................

Estimated cost of treatment: ............................................................................................................................

Signed: ..............................................................................................................................................................

(Secretary)

........................................................................................................................................................................

(Date)

This form may be photocopied where required.
## How to Claim Benefits

**IMPORTANT**

It will be necessary to forward this document with each claim until such time as the maximum benefit is paid.

<table>
<thead>
<tr>
<th>Benefit payment record</th>
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<tbody>
<tr>
<td>Receipt number</td>
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<tr>
<td>Amount</td>
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<td>Period paid from, to</td>
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<tr>
<td>Date paid</td>
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<tr>
<td>Office where benefit paid</td>
<td></td>
</tr>
</tbody>
</table>
Oral Surgery

Procedures described in this section include insertion of sutures, normal post-operative care and suture removal.

Some procedures in this section may attract a Medicare rebate for approved dental practitioners. It is not appropriate practice to use both ADA and Medicare item numbers to describe the same procedure. Only one item number should be used to describe each oral surgery procedure on the same day by the same operator.

Extractions

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

311  **Removal of a tooth or part(s) thereof**

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

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

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

Surgical Extractions

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

322  **Surgical removal of a tooth or tooth fragment not requiring removal of bone or tooth division**

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

323  **Surgical removal of a tooth or tooth fragment requiring removal of bone**

Removal of a tooth or tooth fragment where removal of bone is required after an incision and a mucoperiosteal flap raised.

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

Removal of a tooth or tooth fragment where both removal of bone and sectioning of the tooth are required after an incision and a mucoperiosteal flap raised. The tooth will be removed in portions.
Surgery for Prostheses

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tr>
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<td>Alveolectomy – per segment</td>
</tr>
<tr>
<td>332</td>
<td>Ostectomy – per jaw</td>
</tr>
<tr>
<td>337</td>
<td>Reduction of fibrous tuberosity</td>
</tr>
<tr>
<td>338</td>
<td>Reduction of flabby ridge – per segment</td>
</tr>
<tr>
<td>341</td>
<td>Removal of hyperplastic tissue</td>
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<td>343</td>
<td>Repositioning of muscle attachment</td>
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<tr>
<td>344</td>
<td>Vestibuloplasty</td>
</tr>
<tr>
<td>345</td>
<td>Skin or mucosal graft</td>
</tr>
</tbody>
</table>

331 Alveolectomy – 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

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<th>Code</th>
<th>Description</th>
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<td>Repair of skin and subcutaneous tissue or mucous membrane</td>
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<td>352</td>
<td>Fracture of maxilla or mandible – not requiring splinting</td>
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<tr>
<td>353</td>
<td>Fracture of maxilla or mandible – with wiring of teeth or intraoral fixation</td>
</tr>
<tr>
<td>354</td>
<td>Fracture of maxilla or mandible – with external fixation</td>
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<td>355</td>
<td>Fracture of zygoma</td>
</tr>
<tr>
<td>359</td>
<td>Fracture of the maxilla or mandible requiring open reduction</td>
</tr>
</tbody>
</table>

#### 351 Repair of skin and subcutaneous tissue or mucous membrane

The surgical cleaning and repair of a facial skin wound in the region of the mouth or jaws, or the repair of oral mucous membrane, where the wounds involve the subcutaneous tissues.

#### 352 Fracture of maxilla or mandible – not requiring splinting

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

<table>
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<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
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<td>Mandible – relocation following dislocation</td>
</tr>
<tr>
<td>363</td>
<td>Mandible – relocation requiring open operation</td>
</tr>
</tbody>
</table>

#### 361 Mandible – relocation following dislocation

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

#### 363 Mandible – relocation requiring open operation

Surgical exposure of a dislocated temporomandibular joint and its correct repositioning.
Osteotomies

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

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

General Surgical

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

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

375  Surgery to salivary duct
A general item to describe any surgery to salivary ducts. It includes removal of stones and plastic surgery. Details of the procedure should be specified.

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

377  Removal or repair of soft tissue (not elsewhere defined)
A general item to describe surgical procedures for removal or repair of soft tissues not necessarily following trauma, which cannot be described by another item. Details of the procedure should be specified.

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

379  Marsupialization of cyst
The treatment of a cyst by surgically opening it to convert it from an enclosed sac to a partially open pouch.
### Other Surgical Procedures

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
</table>
| 381  | Surgical exposure of unerupted tooth  
Surgical exposure of an unerupted tooth to encourage its eruption. |
| 382  | Surgical exposure and attachment of device for orthodontic traction  
Surgical exposure of an unerupted tooth and attachment of a device so that orthodontic traction may be applied. |
| 384  | Repositioning of displaced tooth/teeth – per tooth  
A procedure following trauma where the position of the displaced tooth/teeth is corrected by manipulation. Stabilising procedures are itemised separately. |
| 385  | Surgical repositioning of unerupted tooth  
Surgical exposure and manipulation of an unerupted tooth to correct its position but not to detach the tooth from its supporting tissues. |
| 386  | Splinting of displaced tooth/teeth – per tooth  
A procedure following trauma where the position of the displaced tooth/teeth may be stabilised by splinting. For removal of splint see item 656. |
| 387  | Replantation and splinting of a tooth  
Replantation of a tooth which has been avulsed or intentionally removed. It may be held in the correct position by splinting. For removal of splint see item 656. |
| 388  | Transplantation of tooth or tooth bud  
Surgical access to and transplantation of an unerupted tooth or tooth bud to a new position prepared in the maxilla or mandible to receive it. |
389 **Surgery to isolate and preserve neurovascular tissue**
Additional surgery performed at the time of dento-alveolar surgery where damage to the neurovascular bundle may occur. The object of the additional surgery is to isolate and protect the neurovascular bundle from injury.

391 **Frenectomy**
Removal of a frenum.

392 **Drainage of abscess**
Drainage and/or irrigation of an abscess other than through a root canal or at the time of extraction. The drainage may be through an incision or inserted tube.

393 **Surgery involving the maxillary antrum**
A general item to describe any surgery of the maxillary antrum, including lavage, antrostomy, recovery of a foreign body or closure of an oro-antral fistula. 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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>411</td>
<td>Direct pulp capping</td>
</tr>
<tr>
<td>412</td>
<td>Incomplete endodontic therapy (tooth not suitable for further treatment)</td>
</tr>
<tr>
<td>414</td>
<td>Pulpotomy</td>
</tr>
<tr>
<td>415</td>
<td>Complete chemo-mechanical preparation of root canal – one canal</td>
</tr>
<tr>
<td>416</td>
<td>Complete chemo-mechanical preparation of root canal – each additional canal</td>
</tr>
<tr>
<td>417</td>
<td>Root canal obturation – one canal</td>
</tr>
<tr>
<td>418</td>
<td>Root canal obturation – each additional canal</td>
</tr>
<tr>
<td>419</td>
<td>Extirpation of pulp or debridement of root canal(s) – emergency or palliative</td>
</tr>
<tr>
<td>421</td>
<td>Resorbable root canal filling – primary tooth</td>
</tr>
</tbody>
</table>

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

**412 Incomplete endodontic therapy (tooth not suitable for further treatment)**  
A procedure where in assessing the suitability of a tooth for endodontic treatment a decision is made that the tooth is not suitable for restoration. Temporisation is itemised separately.  

**414 Pulpotomy**  
Amputation within the pulp chamber of part of the vital pulp of a tooth. The pulp remaining in the canal(s) is then covered with a protective dressing or cement.  

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

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

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

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

**419 Extirpation of pulp or debridement of root canal(s) – emergency or palliative**  
The partial or thorough removal of pulp and/or debris from the root canal system of a tooth. This is an emergency or palliative procedure distinct from visits for scheduled endodontic treatment. Temporisation, other than the closure of an access cavity, should be itemised separately.  

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

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

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

432  Apicectomy – per root
Surgical exposure of the apical section of the root of a pulpless or endodontically treated tooth, to remove the apical portion of the root including curettage of the region.

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

434  Apical seal – per canal
A surgical method of debriding and filling the apical end of the root canal of a tooth. The procedure may include apicectomy and periapical curettage.

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

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

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>445</td>
<td>Exploration and/or negotiation of a calcified canal – per canal, per visit</td>
</tr>
<tr>
<td></td>
<td>Chemical and physical procedures to locate and/or negotiate an abnormally calcified root canal where specific time is devoted to this procedure.</td>
</tr>
<tr>
<td>451</td>
<td>Removal of root filling – per canal</td>
</tr>
<tr>
<td></td>
<td>Removal of the root filling from a previously obturated canal to enable endodontic retreatment.</td>
</tr>
<tr>
<td>452</td>
<td>Removal of a cemented root canal post or post crown</td>
</tr>
<tr>
<td></td>
<td>Removal of a cemented root canal post or post crown.</td>
</tr>
<tr>
<td>453</td>
<td>Removal or bypassing fractured endodontic instrument</td>
</tr>
<tr>
<td></td>
<td>The removal or bypassing of an instrument lodged in the root canal.</td>
</tr>
<tr>
<td>455</td>
<td>Additional visit for irrigation and/or dressing of the root canal system – per tooth</td>
</tr>
<tr>
<td></td>
<td>Additional debridement irrigation and short-term dressing required where evidence of infection or inflammation persists following prior opening of the root canal and removal of its contents.</td>
</tr>
<tr>
<td>457</td>
<td>Obturation of resorption defect or perforation (non-surgical)</td>
</tr>
<tr>
<td></td>
<td>Conservative treatment of a root perforation or resorption defect to repair the defect from within the root canal.</td>
</tr>
<tr>
<td>458</td>
<td>Interim therapeutic root filling – per tooth</td>
</tr>
<tr>
<td></td>
<td>A procedure consisting of the insertion of a long-term provisional (temporary) root canal filling with therapeutic properties which facilitates healing/development of the root and periradicular tissues over an extended time.</td>
</tr>
</tbody>
</table>
Restorative Services

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 separately itemised.

**DIRECT RESTORATIONS**

**Metallic Restorations – Direct**

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

**Adhesive Restorations – Anterior Teeth – Direct**

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

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

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>523</td>
<td>Adhesive restoration – three surfaces – anterior tooth – direct</td>
<td>Direct restoration, using an adhesive technique and a tooth-coloured material, involving three surfaces of an anterior tooth.</td>
</tr>
<tr>
<td>524</td>
<td>Adhesive restoration – four surfaces – anterior tooth – direct</td>
<td>Direct restoration, using an adhesive technique and a tooth-coloured material, involving four surfaces of an anterior tooth.</td>
</tr>
<tr>
<td>525</td>
<td>Adhesive restoration – five surfaces – anterior tooth – direct</td>
<td>Direct restoration, using an adhesive technique and a tooth-coloured material, involving five surfaces of an anterior tooth.</td>
</tr>
</tbody>
</table>

### Adhesive Restorations – Posterior Teeth – Direct

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

### Metallic Restorations – Indirect

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>541</td>
<td>Metallic restoration – one surface – indirect</td>
<td>Indirect metallic restoration, involving one surface of a tooth.</td>
</tr>
<tr>
<td>542</td>
<td>Metallic restoration – two surfaces – indirect</td>
<td>Indirect metallic restoration, involving two surfaces of a tooth.</td>
</tr>
<tr>
<td>543</td>
<td>Metallic restoration – three surfaces – indirect</td>
<td>Indirect metallic restoration, involving three surfaces of a tooth.</td>
</tr>
<tr>
<td>544</td>
<td>Metallic restoration – four surfaces – indirect</td>
<td>Indirect metallic restoration, involving four surfaces of a tooth.</td>
</tr>
<tr>
<td>545</td>
<td>Metallic restoration – five surfaces – indirect</td>
<td>Indirect metallic restoration, involving five surfaces of a tooth.</td>
</tr>
</tbody>
</table>

### Tooth-coloured Restorations – Indirect

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>551</td>
<td>Tooth-coloured restoration – one surface – indirect</td>
<td>Indirect tooth-coloured restoration, involving one surface of a tooth.</td>
</tr>
<tr>
<td>552</td>
<td>Tooth-coloured restoration – two surfaces – indirect</td>
<td>Indirect tooth-coloured restoration, involving two surfaces of a tooth.</td>
</tr>
<tr>
<td>553</td>
<td>Tooth-coloured restoration – three surfaces – indirect</td>
<td>Indirect tooth-coloured restoration, involving three surfaces of a tooth.</td>
</tr>
<tr>
<td>554</td>
<td>Tooth-coloured restoration – four surfaces – indirect</td>
<td>Indirect non-metallic restoration, involving four surfaces of a tooth.</td>
</tr>
<tr>
<td>555</td>
<td>Tooth-coloured restoration – five surfaces – indirect</td>
<td>Indirect non-metallic restoration, involving five surfaces of a tooth.</td>
</tr>
</tbody>
</table>
### Other Restorative Services

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>572</td>
<td><strong>Provisional (intermediate/temporary) restoration – per tooth</strong></td>
</tr>
<tr>
<td>574</td>
<td><strong>Metal band</strong></td>
</tr>
<tr>
<td>575</td>
<td><strong>Pin retention – per pin</strong></td>
</tr>
<tr>
<td>576</td>
<td><strong>Metallic crown – preformed</strong></td>
</tr>
<tr>
<td>577</td>
<td><strong>Cusp capping – per cusp</strong></td>
</tr>
<tr>
<td>578</td>
<td><strong>Restoration of an incisal corner – per corner</strong></td>
</tr>
<tr>
<td>579</td>
<td><strong>Bonding of tooth fragment</strong></td>
</tr>
<tr>
<td>582</td>
<td><strong>Veneer – direct</strong></td>
</tr>
<tr>
<td>583</td>
<td><strong>Veneer – indirect</strong></td>
</tr>
<tr>
<td>595</td>
<td><strong>Removal of indirect restoration</strong></td>
</tr>
<tr>
<td>596</td>
<td><strong>Recementing of indirect restoration</strong></td>
</tr>
<tr>
<td>597</td>
<td><strong>Post – direct</strong></td>
</tr>
</tbody>
</table>

#### Provisional (intermediate/temporary) restoration – per tooth

The provisional (intermediate) restoration of a tooth designed to last until the definitive restoration can be constructed or the tooth is removed. This item should only be used where the provisional (intermediate) restoration is not an intrinsic part of treatment. It does not include provisional (temporary) sealing of the access cavity during endodontic treatment or during construction of indirect restorations.

#### Metal band

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

#### Pin retention – per pin

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

#### Metallic crown – preformed

Placing a preformed metallic crown as a coronal restoration for a tooth. Where restoration of the crown at the same visit is required prior to placement of the crown item 627 is applicable.

#### Cusp capping – per cusp

This item is to be used in conjunction with items describing direct or indirect restorations of posterior teeth which are formed in such a manner as to restore the anatomical or functional height of a cusp.

#### 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 which are formed in such a way as to restore the anatomical or functional shape of an incisal corner.

#### Bonding of tooth fragment

The direct bonding of a tooth fragment as an alternative to placing a restoration.
582  **Veneer – direct #**
Direct bonding of a veneer of adhesive tooth-coloured material to the surface of a tooth.

583  **Veneer – indirect #**
The attachment of a tooth-coloured veneer to the surface of a tooth. The veneer is constructed indirectly.

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

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

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

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

- **618** Full crown – metallic – indirect
  An artificial crown constructed of cast metal, restoring a natural tooth.

- **625** Post and core for crown – indirect
  A post and core fabricated accurately to the dimension of the prepared root canal(s) and the desired coronal anatomy to provide an anchor foundation for an artificial crown.

- **627** Preliminary restoration for crown – direct
  A direct restoration of the remains of a tooth to provide a base for an intended indirect crown, placed at the same visit as the crown preparation. Pins and/or posts used should be itemised separately.

- **629** Post and root cap – indirect
  A post and capping fitted to the root of a tooth. The post provides an anchor in the root canal of the tooth and the capping may provide support for an overdenture. It may incorporate a precision or magnetic attachment which should be separately itemised.
Provisional Crown and Bridge

631  Provisional crown – per tooth
Provisional restoration of a tooth with a crown which is designed to last until the definitive crown can be constructed or the tooth is removed. This item should only be used where a provisional crown is not an intrinsic part of another service. It should not be used for a provisional restoration between appointments during crown construction.

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 only be used where a provisional bridge is not an intrinsic part of the treatment being provided. It should not be used for a provisional bridge between appointments during bridge construction.

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 only be used where the provisional (intermediate) restoration is not an intrinsic part of treatment.
## Bridges

For examples of correct itemisation of bridges see Notes for Guidance on pages vii and viii.

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<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>642</td>
<td>Bridge pontic – direct – per pontic</td>
</tr>
<tr>
<td>643</td>
<td>Bridge pontic – indirect – per pontic</td>
</tr>
<tr>
<td>644</td>
<td>Semi-fixed attachment</td>
</tr>
<tr>
<td>645</td>
<td>Precision or magnetic attachment</td>
</tr>
<tr>
<td>649</td>
<td>Retainer for bonded fixture – indirect – per tooth</td>
</tr>
</tbody>
</table>

### 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, a magnetic or precision retention device matched by a complementary attachment on a bridge or other prosthetic appliance. The other components of the bridge or prosthetic appliance should be appropriately itemised. For the prosthesis component, see item 735.

### 649 Retainer for bonded fixture – indirect – per tooth

A retainer and framework to be bonded to the abutment tooth/teeth for support of the bridge pontic(s) or a precision attachment. The number of abutment teeth involved should be indicated. In the case of a bonded bridge, the number of pontics should be itemised separately.
# Crown and Bridge Repairs and Other Services

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>651</td>
<td>Recementing crown or veneer</td>
</tr>
<tr>
<td>652</td>
<td>Recementing bridge or splint – per abutment</td>
</tr>
<tr>
<td>653</td>
<td>Rebonding of bridge or splint where retreatment of bridge surface is required</td>
</tr>
<tr>
<td>655</td>
<td>Removal of crown</td>
</tr>
<tr>
<td>656</td>
<td>Removal of bridge or splint</td>
</tr>
<tr>
<td>658</td>
<td>Repair of crown, bridge or splint – indirect</td>
</tr>
<tr>
<td>659</td>
<td>Repair of crown, bridge or splint – direct</td>
</tr>
</tbody>
</table>

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

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

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

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

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

**658 Repair of crown, bridge or splint – indirect**
The extraoral repair of a crown, bridge or splint.

**659 Repair of crown, bridge or splint – direct**
The intraoral repair of a cemented crown, bridge or splint.
Prosthodontics

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
  
  Fitting of the final implant abutment or the replacement of an existing abutment.

- **663** Removal of implant and/or retention device
  
  The surgical removal of an implant and/or retention device.

- **664** Fitting of bar for denture – per abutment
  
  A rigid bar affixed to natural tooth or osseointegrated implant abutment to provide support and retention for a dental prosthesis. The bar may incorporate retention devices and these should be itemised as 645. The retention components within the prosthesis are itemised as 735.

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

- **666** Prosthesis with metal frame attached to implants – fixed – per arch
  
  A fixed prosthesis carrying artificial teeth on a cast or milled metal frame, supported by the implants to which it is attached and not designed for self-removal. This is inclusive of the sealing of the access to the abutment screws. Abutments attached to implants itemised as 661.
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>667</td>
<td><strong>Prosthesis with metal frame attached to implants – removable – per arch</strong>&lt;br&gt;A removable prosthesis carrying artificial teeth on a cast, wrought or milled metal frame, supported by the implants to which it is attached. This prosthesis is designed for self-removal. Abutments attached to implants itemised as 661, retention components within prosthesis itemised as 735.</td>
</tr>
<tr>
<td>668</td>
<td><strong>Fixture or abutment screw removal and replacement</strong>&lt;br&gt;Removal and replacement of fixture or abutment screw.</td>
</tr>
<tr>
<td>669</td>
<td><strong>Removal and reattachment of prosthesis fixed to implant(s) – per implant</strong>&lt;br&gt;Removal for maintenance of a prosthesis that is fixed to an osseointegrated implant(s) and not designed for self-removal. Access to attaching screws, disassembly and subsequent replacement are required. Repairs effected should be appropriately itemised.</td>
</tr>
<tr>
<td>671</td>
<td><strong>Full crown attached to osseointegrated implant – non-metallic – indirect</strong>&lt;br&gt;An artificial crown constructed of tooth-coloured material attached to an osseointegrated implant.</td>
</tr>
<tr>
<td>672</td>
<td><strong>Full crown attached to osseointegrated implant – veneered – indirect</strong>&lt;br&gt;An artificial crown constructed with a metallic base veneered with a tooth-coloured material attached to an osseointegrated implant.</td>
</tr>
<tr>
<td>673</td>
<td><strong>Full crown attached to osseointegrated implant – metallic – indirect</strong>&lt;br&gt;An artificial crown constructed of cast metal attached to an osseointegrated implant.</td>
</tr>
<tr>
<td>678</td>
<td><strong>Diagnostic template</strong>&lt;br&gt;A diagnostic template incorporating radio-opaque markers as reference marks for preferred implant and restoration placement where the template is not used as a surgical guide.</td>
</tr>
<tr>
<td>679</td>
<td><strong>Surgical implant guide</strong>&lt;br&gt;Provision of an appliance which indicates the ideal location and angulation for insertion of implants.</td>
</tr>
<tr>
<td>684</td>
<td><strong>Insertion of first stage of two-stage endosseous implant – per implant</strong>&lt;br&gt;Surgical insertion of an implant, made of biocompatible material, in the bone of the maxilla or mandible. The mucosa is closed over the implant for a period of some months until it is accepted by the surrounding bone (osseointegration). The number of implants should be indicated.</td>
</tr>
<tr>
<td>688</td>
<td><strong>Insertion of one-stage endosseous implant – per implant</strong>&lt;br&gt;Surgical insertion of an implant, made of biocompatible material, in the bone of the maxilla or mandible.</td>
</tr>
<tr>
<td>689</td>
<td><strong>Provisional implant</strong>&lt;br&gt;Special purpose implant designed with the intention of it being removed at a later stage.</td>
</tr>
<tr>
<td>690</td>
<td><strong>Provisional retention device</strong>&lt;br&gt;Special purpose provisional retention device intended for later removal attached to the jaws by screws or to implants.</td>
</tr>
<tr>
<td>691</td>
<td><strong>Second stage surgery of two-stage endosseous implant – per implant</strong>&lt;br&gt;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.</td>
</tr>
</tbody>
</table>
Dentures and Denture Components
The provision of dentures requires multiple appointments which are included in the itemisations. Reasonable care and adjustment following the insertion of the denture are included in the itemisations.

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

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

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

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

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

721 Partial maxillary denture – resin base
Provision of a resin base for a 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.
Partial mandibular denture – resin base
Provision of a resin base for a 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.

Partial maxillary denture – cast metal framework
Provision of the framework for a removable dental prosthesis made with a cast metal on which to replace teeth from the maxilla where some natural teeth remain. Other components of the denture such as teeth, rests, retainers and immediate tooth replacements should be appropriately itemised.

Partial mandibular denture – cast metal framework
Provision of the framework for a removable dental prosthesis made with a cast metal, on which to replace teeth from the mandible where some natural teeth remain. Other components of the denture such as teeth, rests, retainers and immediate tooth replacements should be appropriately itemised.

A code number for Department of Veterans’ Affairs use only
(Refer to Notes for Guidance on page ix)

Retainer – per tooth
A retainer or attachment fitted to a tooth to aid retention of a partial denture. The number of retainers should be indicated.

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.

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

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.

Precision or magnetic denture attachment
A preformed device within a prosthesis which connects to a precision or magnetic component on a tooth or implant. For the tooth component, see item 645. For the implant component, see item 661.

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

Resilient lining
Provision of a resilient tissue-bearing surface for a removable prosthesis. This item may be used with the provision of new, or maintenance of pre-existing, prostheses. Complementary services should be appropriately itemised.

Wrought bar
A wrought bar joining sections of a partial prosthesis.

Metal backing – per backing
An extension of the casting of a cast metal partial denture to provide a backing for the denture tooth. The number of backings should be indicated.
Denture Maintenance

741 Adjustment of a denture
Adjustment of a denture to improve comfort, function or aesthetics. This item does not apply to routine adjustments following the insertion of a new denture or the maintenance or repair of an existing denture.

743 Relining – complete denture – processed
Replacement of the tissue fitting surface of a complete denture to improve its accuracy and fit. The procedure requires multiple appointments.

744 Relining – partial denture – processed
Replacement of the tissue fitting surface of a partial denture to improve its accuracy and fit. The procedure requires multiple appointments.

745 Remodelling – complete denture
Replacement of the resin base of a complete denture, with or without rearrangement of the teeth, to improve its accuracy and fit. The procedure requires multiple appointments.

746 Remodelling – partial denture
Replacement of the resin base of a partial denture, with or without rearrangement of the teeth, to improve its accuracy and fit. The procedure requires multiple appointments.

751 Relining – complete denture – direct
Addition to the tissue fitting surface of a complete denture to improve its accuracy and fit, using a self or light cured material.

752 Relining – partial denture – direct
Addition to the tissue fitting surface of a partial denture to improve its accuracy and fit, using a self or light cured material.

753 Cleaning and polishing of pre-existing denture
The cleaning and polishing of a pre-existing denture not associated with any other item of maintenance or repair of the denture.

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

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

- **761** Reattaching pre-existing clasp to denture
- **762** Replacing/adding clasp to denture – per clasp
- **763** Repairing broken base of a complete denture
- **764** Repairing broken base of a partial denture
- **765** Replacing/adding new tooth on denture – per tooth
- **766** Reattaching existing tooth on denture – per tooth
- **768** Adding tooth to partial denture to replace an extracted or decoronated tooth – per tooth
- **769** Repair or addition to metal casting

**761** Reattaching pre-existing clasp to denture
Repair, insertion and adjustment of a denture involving reattachment of a pre-existing clasp.

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

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

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

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

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

**768** Adding tooth to partial denture to replace an extracted or decoronated tooth – per tooth
Modification, insertion and adjustment of a partial denture involving an addition to accommodate the loss of a natural tooth or its coronal section. If the tooth is an immediate replacement, item 736 is applicable.

**769** Repair or addition to metal casting
Repair of or addition to the cast metal frame of a denture. This is a complex procedure requiring the dismantling of the denture. Other complementary services should be appropriately itemised.
## Other Prosthodontic Services

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>771</td>
<td>Tissue conditioning preparatory to impressions – per application</td>
<td>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.</td>
</tr>
<tr>
<td>772</td>
<td>Splint – resin – indirect</td>
<td>A resin appliance attached to the teeth for stabilising mobile or displaced teeth. A resin splint may also be used to stabilise a fractured jaw. This item includes the subsequent removal of the splint.</td>
</tr>
<tr>
<td>773</td>
<td>Splint – metal – indirect</td>
<td>A cast metal appliance bonded to the teeth to stabilise mobile or displaced teeth. Metal splints may also be used to stabilise a fractured jaw. This item includes the subsequent removal of the splint.</td>
</tr>
<tr>
<td>774</td>
<td>Obturator</td>
<td>A prosthesis attached to a denture or osseointegrated implant(s) which is used to close an opening in the palate or to replace other lost tissues.</td>
</tr>
<tr>
<td>775</td>
<td>Characterisation of denture base</td>
<td>Stippling, staining, festooning or shaping rugae on the appropriate surface(s) of a denture.</td>
</tr>
<tr>
<td>776</td>
<td>Impression – dental appliance repair/modification $</td>
<td>An item to describe taking an impression where required for the repair or modification of a dental appliance.</td>
</tr>
<tr>
<td>777</td>
<td>Identification $</td>
<td>Marking a dental appliance with a patient’s name or other form of enduring patient identification.</td>
</tr>
<tr>
<td>778</td>
<td>Inlay for denture tooth $</td>
<td>Provision of an inlay in a denture tooth.</td>
</tr>
<tr>
<td>779</td>
<td>Surgical guide for an immediate denture</td>
<td>Provision of an appliance which indicates the final ridge contours following extraction of teeth prior to immediate denture insertion.</td>
</tr>
</tbody>
</table>
Orthodontics

Removable Appliances

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>811</td>
<td>Passive removable appliance – per arch</td>
</tr>
<tr>
<td>821</td>
<td>Active removable appliance – per arch</td>
</tr>
<tr>
<td>823</td>
<td>Functional orthopaedic appliance</td>
</tr>
<tr>
<td>825</td>
<td>Sequential plastic aligners – per arch</td>
</tr>
</tbody>
</table>

**811 Passive removable appliance – per arch**
A removable, one arch appliance attached to the dentition by metal clasps or similar device designed to maintain the position of the teeth in the dentition. The appliance does not provide pressure directed at tooth movement. Sometimes used following orthodontic active treatment to maintain a correction.

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

**823 Functional orthopaedic appliance**
An appliance whose primary action involves orthopaedic change of jaw shape or relationship utilising and modifying the effect of the environmental tissues. Many are bi-maxillary appliances involving upper and lower arches. Bi-maxillary appliances are regarded as single appliances.

**825 Sequential plastic aligners – per arch**
A series of custom-made plastic aligners used to gradually move teeth. This item is inclusive of any removable and/or fixed retention.

Fixed Appliances

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>829</td>
<td>Partial banding – per arch</td>
</tr>
<tr>
<td>831</td>
<td>Full arch banding – per arch</td>
</tr>
<tr>
<td>841</td>
<td>Fixed palatal or lingual arch appliance</td>
</tr>
<tr>
<td>842</td>
<td>Partial banding for inter-maxillary elastics (cross elastics)</td>
</tr>
<tr>
<td>843</td>
<td>Maxillary expansion appliance</td>
</tr>
<tr>
<td>845</td>
<td>Passive fixed appliance</td>
</tr>
<tr>
<td>846</td>
<td>Minor tooth guidance – fixed</td>
</tr>
</tbody>
</table>

**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.
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
</table>
| 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 the removal of the appliance and the provision and supervision of the initially provided fixed or removable retention appliance. |
| 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 uncross or straighten individual teeth. |
| 842  | **Partial banding for inter-maxillary elastics (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 also inter-maxillary elastics between the two arches. The resulting appliances are designed to correct the position of teeth or arch form. |
| 843  | **Maxillary expansion appliance**  
Insertion of an appliance fixed to the maxillary dentition by partial banding which exerts a force to expand or widen the maxillary arch and/or teeth. |
| 845  | **Passive fixed appliance**  
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. |
| 846  | **Minor tooth guidance – fixed**  
A procedure using an appliance attached directly to teeth which provides movement or guidance to correct the position of a tooth. |

**Extraoral Appliances**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
</table>
| 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 which is passed behind the head to provide a reaction for the forces required. They are usually worn for a limited time each day. |

**Attachments**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
</table>
| 862  | **Bonding of attachment for application of orthodontic force**  
Attachment of a hook, peg or lug to facilitate orthodontic force application on a malpositioned erupted tooth. Force application may utilise either fixed or removable appliances.  
This item should not be used to describe bracket attachment required by partial or full arch banding (item 829 or 831). Nor does it apply in conjunction with surgical exposure. The appropriate item in this case is item 382. |
### Orthodontics

#### Other Orthodontic Services

<table>
<thead>
<tr>
<th>Code</th>
<th>Service Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>871</td>
<td>Orthodontic adjustment</td>
</tr>
<tr>
<td>875</td>
<td>Repair of removable appliance – resin base</td>
</tr>
<tr>
<td>876</td>
<td>Repair of removable appliance – clasp, spring or tooth</td>
</tr>
<tr>
<td>877</td>
<td>Addition to removable appliance – clasp, spring or tooth</td>
</tr>
<tr>
<td>878</td>
<td>Relining – removable appliance – processed</td>
</tr>
</tbody>
</table>

**871 Orthodontic adjustment**

Adjustment of an orthodontic appliance, either fixed or removable. This is often associated with ongoing treatment anticipated at the time of insertion of the appliance. This item should not be used with item 881.

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

Repair of resin base of a removable appliance. Where an impression is required it should be appropriately itemised.

**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 appropriately itemised.

**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 appropriately itemised.

**878 Relining – removable appliance – processed**

Replacement of the tissue fitting surface of a removable appliance to improve its accuracy and fit.

#### Complete Course of Orthodontic Treatment

<table>
<thead>
<tr>
<th>Code</th>
<th>Service Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>881</td>
<td>Complete course of orthodontic treatment</td>
</tr>
</tbody>
</table>

**881 Complete course of orthodontic treatment**

(See Notes for Guidance on page x)

This is an alternative system of coding encompassing all visits subsequent to orthodontic diagnosis and treatment planning. The item refers to a complex course of treatment of active fixed appliance therapy in both arches and retention as required. If removable and/or fixed retention, functional appliances, headgear, or any other complementary auxiliary appliances are utilised, they are an intrinsic part of this item number. If arrangements are made with a third party for sequential billing, the treatment form shown on the page adjacent to this item may be used.
Orthodontic Treatment Form for use with Item 881

<table>
<thead>
<tr>
<th>Code</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Case records</td>
</tr>
<tr>
<td></td>
<td>Initial payment</td>
</tr>
<tr>
<td></td>
<td>Progress payments each</td>
</tr>
<tr>
<td></td>
<td>Other payment plan</td>
</tr>
<tr>
<td></td>
<td>Total fee</td>
</tr>
</tbody>
</table>

Date treatment commenced: ............................

Anticipated duration of active treatment: .................................................................

Estimated cost of treatment: .................................................................

Description of service
Complete treatment case
Minor treatment case

Signed: ....................................................................................................................

(Secretary)

....................................................................................................................

(Date)

This form may be photocopied where required.
How To Claim Benefits

**IMPORTANT**

It will be necessary to forward this document with each claim until such time as the maximum benefit is paid.

<table>
<thead>
<tr>
<th>Receipt number</th>
<th>Date paid</th>
<th>Period paid from, to</th>
<th>Amount paid</th>
<th>Office where benefit paid</th>
</tr>
</thead>
<tbody>
<tr>
<td>43</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
General Services

Emergencies

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

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

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

Drug Therapy

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

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

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

Anaesthesia, Sedation and Relaxation Therapy

941 Local anaesthesia
A procedure where local anaesthetic is used as a specific treatment for diagnosis or relief of pain and is not associated with other treatments.
942 **Sedation – intravenous – per 30 minutes or part thereof**
Sedative drug(s) administered intravenously, usually in increments. The incremental administration may continue while dental treatment is being provided.

943 **Sedation – inhalation – per 30 minutes or part thereof**
A sedative gas mixed with oxygen is inhaled by the patient while dental treatment is being provided.

944 **Relaxation therapy**
Therapy which does not involve the use of drugs but which induces a lowered state of mental or autonomic arousal.

949 **Treatment under general anaesthesia/sedation**
An additional item to describe the treatment of a patient under a general anaesthetic/sedation administered by another registered practitioner. The treatment provided should be itemised.

### Occlusal Therapy

961 **Minor occlusal adjustment – per visit**
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; measurement of jaw and cervical mobility.

(c) **Joint assessment**
   Includes palpation and auscultation of the temporomandibular joints, together with assessment of joint play. This item may be used in conjunction with other services.

964 **Registration and mounting of models for occlusal analysis #**
This item describes the clinical procedures for accurate mounting of models of the maxillary and mandibular teeth on an adjustable articulator.
965 **Occlusal splint**

An appliance made to fit over the functional surfaces of either the upper or lower teeth to relieve abnormal pressures on the temporomandibular joint, its supporting structures and associated muscles. This item also describes an appliance made to locate the dentition and the jaws in predetermined positions when orthognathic jaw surgery is performed.

966 **Adjustment of pre-existing occlusal splint – per visit**

Alterations to the occlusal or biting surface of a pre-existing occlusal splint.

967 **Pantographic tracing**

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

968 **Occlusal adjustment following occlusal analysis – per visit**

The adjustment of the occlusion involving either natural or artificial teeth following occlusal analysis. The use of this item implies that procedures described as items 963 and/or 964 have been performed as a preparation for the occlusal adjustment.

971 **Adjunctive physical therapy for temporomandibular joint and associated structures – per visit**

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

972 **Repair/addition – occlusal splint $**

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>981</td>
<td>Splinting and stabilisation – direct – per tooth</td>
</tr>
<tr>
<td>982</td>
<td>Enamel stripping – per visit</td>
</tr>
<tr>
<td>983</td>
<td>Single arch oral appliance for diagnosed snoring and obstructive snoring and sleep apnoea</td>
</tr>
<tr>
<td>984</td>
<td>Bi-maxillary oral appliance for diagnosed snoring and obstructive snoring and sleep apnoea</td>
</tr>
<tr>
<td>986</td>
<td>Post-operative care not otherwise included</td>
</tr>
<tr>
<td>990</td>
<td>Treatment not otherwise included (specify) #</td>
</tr>
<tr>
<td>999</td>
<td>GST</td>
</tr>
</tbody>
</table>

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

The joining of adjacent teeth to provide mutual support (where not covered by item 386). This item includes the subsequent removal of the splinting material.

### 982 Enamel stripping – per visit

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

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

On request from a specialist physician, the provision and appropriate dental supervision of a removable single arch oral appliance to assist in the treatment of assessed snoring and obstructive sleep apnoea disorders. Reference should be made to the report published by the American Academy of Sleep Medicine entitled “Practice Parameters for the Treatment of Snoring and Obstructive Sleep Apnoea with Oral Appliances: An Update for 2005” as endorsed by the Australian Dental Association Inc. (http://www.aasmnet.org/Resources/PracticeParameters/PP_Update_OralAppliance.pdf)

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

On request from a specialist physician, the provision and appropriate dental supervision of a removable bi-maxillary oral appliance to assist in the treatment of assessed snoring and obstructive sleep apnoea disorders. Reference should be made to the report published by the American Academy of Sleep Medicine entitled “Practice Parameters for the Treatment of Snoring and Obstructive Sleep Apnoea with Oral Appliances: An Update for 2005” as endorsed by the Australian Dental Association Inc. (http://www.aasmnet.org/Resources/PracticeParameters/PP_Update_OralAppliance.pdf)

### 986 Post-operative care not otherwise included

In normal circumstances, dentists provide post-operative care following dental treatment. However, where a patient requires unforeseen post-operative care or is seen by a dentist who did not provide the initial treatment, this item should be used.

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

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

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

<table>
<thead>
<tr>
<th>Term</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Abscess or cyst, drainage with incision</td>
<td>392</td>
</tr>
<tr>
<td>Abrasion – enamel micro-abrasion</td>
<td>116</td>
</tr>
<tr>
<td>Abutment:</td>
<td></td>
</tr>
<tr>
<td>implant, fitting of</td>
<td>661</td>
</tr>
<tr>
<td>preparation (bonded)</td>
<td>649</td>
</tr>
<tr>
<td>provisional implant</td>
<td>633</td>
</tr>
<tr>
<td>Acrylic crown</td>
<td>611</td>
</tr>
<tr>
<td>Adding tooth to:</td>
<td></td>
</tr>
<tr>
<td>denture</td>
<td>765</td>
</tr>
<tr>
<td>partial denture</td>
<td>768</td>
</tr>
<tr>
<td>Addition to metal denture</td>
<td>769</td>
</tr>
<tr>
<td>Additional root canal irrigation or dressing</td>
<td>455</td>
</tr>
<tr>
<td>Adhesive restorations:</td>
<td></td>
</tr>
<tr>
<td>anterior – direct</td>
<td>521-525</td>
</tr>
<tr>
<td>posterior – direct</td>
<td>531-535</td>
</tr>
<tr>
<td>Adjunctive physical therapy (TMD)</td>
<td>971</td>
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<td>Tuberosity – reduction</td>
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<tr>
<td>Tumour:</td>
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<td>removal of tumour, cyst or scar</td>
<td>371, 373</td>
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### V

<table>
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<td>Veneers:</td>
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<td>bonded facing direct</td>
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<tr>
<td>bonded facing indirect</td>
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<tr>
<td>recementing</td>
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<td>Vestibuloplasty</td>
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<td>Vitality test</td>
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<td>VMK (full crown – veneered)</td>
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### W

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<td>Written report</td>
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<td>Wrought bar</td>
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### X

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<td>X-rays (see Radiographs)</td>
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