

**GST FREQUENTLY ASKED ISSUES (FAI)****ITEM 2:****What is the GST treatment on supply made by the healthcare professional?**

- (i) Paragraph 18(3)(b) to the Second Schedule of the GST (Exempt Supply) Order 2014 has defined ***“healthcare professional”*** includes a medical practitioner, dental practitioner, pharmacist, clinical psychologist, nurse, midwife, medical assistant, physiotherapist occupational therapist and other allied healthcare professional and any other person involved in the giving of medical, health, dental or pharmaceutical services under the jurisdiction of the Ministry of Health.
- (ii) Paragraph 18(2) to the Second Schedule of the GST(Exempt Supply) Order 2014 also defined ***‘private healthcare facilities’*** means any premises, other than a Government healthcare facility, used or intended to be used for provision of healthcare services such as private hospital, hospice, ambulatory care centre, nursing home, maternity home, psychiatric hospital, psychiatric nursing home, community mental health centre, haemodialysis centre, medical clinic and dental clinic and such other healthcare premises as specified by the Minister charged with the responsibility for health by notification in the gazettes under the Private Healthcare Facilities and Services Act 1998 (PHFSA).
- (iii) Healthcare professional **employed (contract of service)** by the private healthcare facilities providing healthcare services to patients is treated as making **an exempt supply**.
- (iv) Healthcare professional **who is not employed** by the private healthcare facilities but provides healthcare services to a private healthcare facility under a contract for service or outsourcing services is treated as making a **standard rated supply** to the private healthcare facilities.

Example: Locum doctors or a specialist doctors provide their services to a hospital registered under the PHFSA on a contract basis is treated as making a standard rated supply.