

## GENERAL PRACTITIONER

No.	Issues	Feedbacks
1.	Limited companies charging to patients, do patients need to pay GST?	<ul style="list-style-type: none"> <li>Any private healthcare services provided by private healthcare facility whether it is a general practitioner or specialist or in the form of partnership, self-employed, private company or public listed company is an exempt supply.</li> <li>The private healthcare facility must be registered or licensed under the Private Healthcare Facilities and Services Act 1998.</li> </ul>
2.	Services provided by locum doctors.	<ul style="list-style-type: none"> <li>Locum doctors need to charge GST on the services provided to the hospital/clinic if he registered under GST.</li> </ul>

## PRIVATE SPECIALISTS

No.	Issues	Feedbacks
1.	Patients usually do not pay GST.	<ul style="list-style-type: none"> <li>Patients will not have to pay GST because there is no GST imposed by the specialist.</li> </ul>
2.	Does the share of doctors will be imposed to GST?	<ul style="list-style-type: none"> <li>Income received from the outsourcing of professional services is subjected to GST.</li> <li>Payment received (shared income) by the doctor is not subject to GST if the doctor is the staff of the healthcare facility.</li> </ul>
3.	Does the commission received by the hospital subject to GST?	<ul style="list-style-type: none"> <li>Commission is subject to GST and therefore hospital needs to charge GST and issue a tax invoice.</li> </ul>

No.	Issues	Feedbacks
4.	Will the doctors have to register with GST?	• The doctor need to register under GST if he involved in the business and the total of his taxable supply is more than the prescribed threshold.
5.	If a doctor uses outsources services, does they need to pay GST?	• GST need to be imposed on the outsource activity and the doctor or hospital who acquired the service need to pay GST.
6.	If the hospital pays the doctor's share to a limited company, will it be subject to GST?	• Payment received (shared income) by the doctor is not subject to GST if the doctor is the staff of the healthcare facility
7.	How will guarantee incomes looked at I the form GST?	• Payment received (guarantee income) by the doctor is not subject to GST if the doctor is the staff of the healthcare facility

## GENERAL QUESTION

No.	Issues	Feedbacks
1.	Are supplements and nutritional products subject to GST as they are not drugs?	• Supplements and nutrition products are subject to GST at 6%.
2.	Will medical indemnity insurance premiums be subject to GST?	• Medical indemnity insurance premium are subject to GST at 6%.
3.	If doctors surcharge cost to patients under the itemized billing, will it be subject to GST?	• If the hospital issue indemnity insurance to patient, its means that the hospital is acting as an agent for the insurance company, Therefore they should charge and disburse back to the insurance company because hospital or doctor is not the insurance issuer.

No.	Issues	Feedbacks
4.	Is the cost under misc. law such as PDPA when defrayed to patients subject to GST?	<ul style="list-style-type: none"> <li>• PDPA is governed by the Ministry of Communication and Multimedia. The fee charge only to:               <ul style="list-style-type: none"> <li>- A licensee under the Private Healthcare Facilities and Services Act 1998</li> <li>- A holder of the certificate of registration of a private medical clinic or a private dental clinic under the Private Healthcare Facilities and Services Act 1998</li> <li>- A body corporate registered under the Registration of Pharmacists Act 1951</li> </ul> </li> <li>• Fee charged by Government department is not subject to GST</li> <li>• Need to check whether doctor is allowed to charge PDPA to patients. If the law allowed the doctor to charge separately, no GST will be imposed. If the doctor includes the PDPA fee as part of the healthcare services (no itemized billing), then it will become an exempt supply and no GST will be imposed.</li> </ul>