

Australian Taxation Office

10 Banfield Street Chermside QLD 4032
PO Box 9990 Chermside Qld 4032

Telephone: 07 3213 81 11

Facsimile: 07 3213 8799

5 April 2000

Our Reference: GST/CHNVCRS 14385

Contact Officer: Rebekah Coote

Contact Phone: 07 3213 8098

Your Reference:

Mr Joseph Chakman
Executive Director
Optometrists Association Australia
PO Box 185
CARLTON SOUTH VIC 3053

Dear Mr Chakman

GST Private Ruling: Optometrists Association Australia

We refer to your letter dated 14 February 2000 requesting a Private Ruling.

Subject

GST: Other Health Services - Optometry/Locums/Lens Blanks

Facts

In emails dated 14 February 2000 and 16 March 2000, you have requested advice in relation to GST and various optometry related supplies.

In a telephone conversation between yourself and Rebekah Coote of the ATO, you provided the following further information in relation to lens blanks and contact lenses.

When lenses for prescription spectacles are manufactured:

- The lenses are created in a mould
- One side of the moulded lens has a prescription element in it - ie; the manufacturer grinds them to a particular (common) specification.
- The other side of the lens is left untouched.

For most prescriptions, both sides of the lens are ground.

Optometrists will have boxes of 'lens blanks' sitting on the shelf which have been ground on one side by the manufacturer to a certain specification.

It is difficult to grind the lenses, so for convenience, the manufacturer grinds one side to a common specification.

Contact Lenses

- Are manufactured as a finished product by an optical laboratory
- Come in the prescription form from the laboratory to the optometrist
- The optometrist orders the prescription contact lenses from the laboratory
- The optical lab either:
 - Cuts a piece of plastic to make the prescription contact lenses; or
 - Moulds them.

Issue(s) and Decision

- 1. Is it correct that a wholesaler should charge no GST on prescription spectacle lenses, contact lenses and other specified optical items supplied to optometrists?**

It is only items which are GST-free under subsection 38-45(1) of the GST Act which are GST-free at all points in the supply chain.

It is considered that the supply of lens blanks which have been ground on one side by the manufacturer to suit a particular specification fall within Item 155 of Schedule 3 of the GST Act. Therefore, the supply of lens blanks from the manufacturer to a wholesaler will be GST-free as will the supply of the lens blanks from a wholesaler to a retailer provided they are specifically designed for people with an illness or disability and are not widely used by people without an illness or disability. The supply of lenses which have been further ground to suit a particular prescription will also be GST-free (provided they are specifically designed for people with an illness or disability and are not widely used by people without an illness or disability).

On the information provided, prescription contact lenses are ordered in by optometrists from optical laboratories according to a particular prescription and manufactured as a finished product by the optical laboratories. Therefore, the supply of the prescription contact lenses from the optical laboratory to the optometrist and the supply of the prescription contact lenses from the optometrist to the patient will be GST-free.

Other optical items supplied to optometrists will only be GST-free from a wholesaler where the items are listed in Schedule 3 of the GST Act and the item is specifically designed for people with an illness or disability and is not widely used by people without an illness or disability. Items 153 to 158 of Schedule 3 relating to 'vision' were listed above.

- 2. Is GST to be charged on lens blanks? Lens blanks are semi-finished spectacle lenses. Typically one side of the lens has been ground to a prescription and the second side is to be further ground to the patient's specific needs.**

No. It is considered that the supply of lens blanks which have been ground on one side by the manufacturer to suit a particular specification fall within Item 155 of Schedule 3 of the GST Act. That is, even at the point of manufacturer, the lenses are significantly identifiable as being 'lenses for prescription spectacles'. Therefore, the supply of lens blanks will be GST-free under subsection 38-45(1) of the GST Act provided such items

are specifically designed for people with an illness or disability and are not widely used by people without an illness or disability.

3. Should GST be charged by an optical laboratory for cutting lenses to fit spectacle frames?

It is considered that the cutting of lenses to fit spectacle frames is encompassed in the overall supply of the lens. Therefore, provided the lens is for prescription spectacles the supply will be GST-free.

4. Should an optical laboratory for inserting a prescription lens into a frame charge GST?

Yes. It is considered that service of inserting a prescription lens into a frame is not part of the supply of the prescription lens. Therefore, the supply of such a service will be subject to GST.

5. Do payments made by optometrists to locums attract GST? If so, can input tax credits be claimed.

There are a number of different arrangements that may be entered into between locums and optometry enterprises. Given the number of arrangements that may be entered into, the general principles for GST are addressed in relation to the following three arrangements only:

- (1) a locum is employed by an optometry enterprise and the optometry enterprise provides those services to a patient;
- (2) a locum enters into a 'voluntary agreement' with the optometry enterprise and the optometry enterprise provides those services to a patient; and
- (3) a locum, to whom (1) and (2) do not apply, provides services to an optometry enterprise and the optometry enterprise provides those services to a patient.

First Arrangement

The supply of the locum's services by the optometry enterprise to the patient will be GST-free where the locum is a recognised professional optometrist and the supply is generally accepted within the optometry profession as being necessary for the appropriate treatment of the recipient.

Where a locum who is an individual is employed by an optometry enterprise, the supply of the locum's labour will not be a taxable supply from the locum to the optometry enterprise. To be a taxable supply, it is necessary for an enterprise to be undertaken by the locum. Where a locum is employed, their activities are not included in the meaning of 'enterprise' and, for this reason, it is not a taxable supply (s9-20(2)(a)).

Second Arrangement

The supply of the locum's services by the optometry enterprise to the patient will be

GST-free where the locum is a recognised professional optometrist and the supply is generally accepted within the optometry profession as being necessary for the appropriate treatment of the recipient.

Where a locum is not an employee but is registered for GST and enters into a 'voluntary agreement' with the optometry enterprise, it will not be a taxable supply from the locum to the optometry enterprise. For this option to apply, it is necessary that the supply by the locum would have otherwise been a taxable supply if not for the voluntary agreement with the optometry enterprise. The voluntary agreement must be in writing and the optometry enterprise would withhold a certain portion of the payment to the locum similar to withholdings made from wages to employees.

Enclosed is a [Fact Sheet](#) which provides further information on voluntary agreements.

Third Arrangement

Where a locum (not being an employee or an individual who has entered into a voluntary agreement with an optometry enterprise) provides services to an optometry enterprise and, as a result of that provision, services are provided to a patient, there will be two supplies:

- a supply from the optometry enterprise to the patient; and
- a supply from the locum to the optometry enterprise.

The supply from the optometry enterprise to the patient will be provided to the patient by the locum acting for the optometry enterprise and will be a **GST-free** supply (where the locum is a recognised professional optometrist and the supply is generally accepted within the optometry profession as being necessary for the appropriate treatment of the recipient).

In relation to the supply of labour from the locum to the optometry enterprise, the optometry enterprise is the recipient of the supply. It is not 'appropriate treatment' as it is not supplied to a patient. The supply of services made to an optometry enterprise by the locum will represent an entity to entity transaction and, as such, it will be a **taxable supply**. However, this will generally have a neutral revenue impact as the optometry enterprise can claim an input tax credit for the GST paid to the locum.

6. Should an optometrist charge GST on examinations provided to employees on behalf of an employer, for example as part of an occupational health program?

Yes. It is considered that, in this case, the recipient of the optometry service is the employer. As such the supply cannot be said to be for the 'appropriate treatment of the recipient of the supply'. Therefore, these examinations performed for the employer will be subject to GST.

7. Should an optometrist charge GST on spectacles provided to employees on behalf of an employer, for example as part of an occupational health program?

It is only the lenses for prescription spectacles or prescription contact lenses which are

GST-free under subsection 38-45(1) of the GST Act. Under subsection 9-15(2), it does not matter who pays for the supply. Therefore, where an optometrist supplies spectacles to an employee and the employer pays for this supply, the supply of the lenses for prescription spectacles or prescription contact lenses will be GST-free. However, the supply of the frames will be subject to GST.

8. Should GST be charged for examinations provided to beneficiaries of government programs, for example veterans, defence personnel, seniors' cardholders, health cardholders etc? If so does the agency concerned or the beneficiary pay the GST?

The payment from a government department to optometrists for optometry services provided to beneficiaries of government programs will represent consideration for a GST-free supply where the following test is satisfied:

- The payment is consideration for a GST-free supply (ie; a service covered under subdivision 38-B of the GST Act such as optometry services provided by a recognised professional for the appropriate treatment of the recipient); and
- The payment is in respect of a supply to an individual recipient.

Otherwise, the payment will represent consideration for a taxable supply and GST will need to be charged on the supply.

The two limbs of this test will need to be evidenced by the paying department or authority. That is, when a government department provides a payment to an optometrist, the government department must obtain documentation that an individual received a GST-free health supply from that optometrist.

The government department will receive the same treatment as if the patient had purchased the supply. Therefore, if the tests above are met, then a payment by the government department to an optometrist will be consideration for a GST-free supply by the government department.

It should be emphasised that each payment should be examined to determine whether it meets the tests outlined above.

Where the supplies made by optometrists are taxable supplies, GST will need to be charged on those supplies. As a government department is paying the consideration for those supplies, it is the government department that will bear the cost of the GST. The optometrist will then collect and remit the GST to the Australian Taxation Office.

9. Should GST be charged for spectacle frames and or lenses supplied to beneficiaries of government programs, for example veterans, defence personnel, seniors card holders, health card holders, etc? If so does the agency concerned or the beneficiary pay the GST?

It is only the lenses for prescription spectacles or prescription contact lenses which are GST-free under subsection 38-45(1) of the GST Act. Under subsection 9-15(2), it does

not matter who pays for the supply. Therefore, where an optometrist supplies spectacles to beneficiaries of government programs and a government department pays for this supply, the supply of the lenses for prescription spectacles or prescription contact lenses will be GST-free. However, the supply of the frames will be subject to GST.

- 10. (a) Do the fees charged for attending continuing professional education attract a GST liability?**
(b) If so, can a self employed optometrist claim input credits for the GST on continuing professional education fees?
(c) Can an employed optometrist claim input credits for the GST on continuing professional education fees?
(d) Can an employer claim input credits for the GST on continuing professional education fees paid on behalf of an employee optometrist?

- (a) Courses undertaken to maintain qualifications are specifically excluded from the definition of 'professional or trade course' pursuant to section 195-1 of the GST Act. Therefore, where the continuing professional education courses are to maintain qualifications, such courses will not be GST-free under section 38-85 of the GST Act.
- (b) Yes. A self employed optometrist is considered to be carrying on an 'enterprise' (s9-20). Therefore, provided the self employed optometrist is registered or required to be registered, an input tax credit can be claimed for the amount of the GST relating to the supply.
- (c) No. Under paragraph 9-20(2)(a), an employee is not regarded as carrying on an enterprise. Therefore, an employee is not able to claim an input tax credit in relation to the continuing professional education courses as is not a supply acquired for a creditable purpose. That is, it is not acquired in carrying on an enterprise (s I 1-15(a)).
- (d) Yes, provided the employer is registered or required to be registered for GST and the continuing professional education courses are acquired in carrying on the employer's enterprise, an input tax credit can be claimed for the amount of the GST relating to the supply of continuing professional education courses.

- 11. Does the fact that participation in continuing professional education is a requirement for membership of Optometrist Association Australian make any difference?**

No. This does not affect the GST treatment of the supply of continuing professional education. The requirements of section 38-85 must be met for a course to be a GST-free education course.

- 12. (a) If so, can a self-employed optometrist claim input credits for the GST on continuing professional education fees?**
(b) Can an employed optometrist claim input credits for the GST on continuing professional education fees?
(c) Can an employer claim input credits for the GST on continuing professional education fees paid on behalf of an employee optometrist?

- (a) Yes, for the reasons given in 10(b) above.

- (b) No, for the reasons given in 10(c) above.
- (c) Yes, provided the employer is registered or required to be registered for GST and the continuing professional education courses are acquired in carrying on the employer's enterprise, an input tax credit can be claimed for the amount of the GST relating to the supply of continuing professional education courses.

13. Is the situation different if the courses are conducted outside the university system?

The requirements of section 38-85 must be met for a course to be a GST-free education course.

14. Should pharmacists charge GST on drugs that have been prescribed by an optometrist?

The supply of a drug or medicinal preparation which is for human use or consumption and is supplied to an individual for private or domestic use (s38-50(7)) will be GST-free where:

- It is supplied on prescription and:
 - the drug or medicinal preparation is covered by Schedule 4 or 8 of the Standard for the Uniform Scheduling of Drugs and Poisons (SUSDP) (s38-50(1)(a)); or
 - The drug or medicinal preparation is covered by the Pharmaceutical or Repatriation Benefits Scheme (PBS or RBPS) (s38-50(1)(b) and (4)).
- The drug or medicinal preparation is covered by Schedule 2 or 3 of the SUSDP regardless of whether it is supplied on prescription (s38-50(2)).
- It is an analgesic that has a single active ingredient and has been declared to be GST-free in a determination in writing by the Health Minister. (It is understood that such a determination will issue in the near future).

It should be noted that in certain states, optometrists are permitted to supply Schedule 2 or 3 medicines. Therefore, if under a State law or a Territory law an optometrist is permitted by or under that law to supply a Schedule 2 or 3 medicine, the supply of that medicine will be GST-free directly from that optometrist to the patient (provided the medicine is for private or domestic use by that patient) (s38-50(2)(b)).

15. Should government registration boards charge GST on annual registration fees paid by optometrists? If so, can a self-employed optometrist claim the GST on their registration fee as an input credit? Can an employee optometrist claim the GST on their registration fee as an input credit? Can an employer claim the GST on registration fees paid on behalf of their employee optometrists as an input credit?

Under subsection 81-5(2) of the GST Act, the payment of any Australian tax, fee or charge that is specified in a written determination of the Treasurer, or the discharging of a liability to make such a payment, is not the provision of consideration. That is, certain Australian taxes, fees or charges that are listed in a written determination by the Treasurer will not be subject to GST.

The Treasurer has made a written determination for the purposes of Division 8 1 of the GST Act in the form of A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2000. This Determination was gazetted on 1 March 2000. Included in this Determination are some registration fees (and certain other fees) for optometrists set out on a State by State basis. Accordingly, such fees are not subject to GST. Attached for your information is an extract from the Determination listing all fees and charges relevant to Optometry in all Australian States and Territories. It should be emphasised that where such fees or charges are not subject to GST, no input tax credits can be claimed in relation to payments of such fees and charges.

16. Is a locum optometrist required to charge and pay GST?

As stated in the answer to question five, where a locum optometrist is an employee or enters into a voluntary agreement with an optometry enterprise, the supply of the locum's services to the optometry enterprise is not subject to GST. Where, however, this is not the case (as in the Third Arrangement described in question five) and the locum is registered or required to be registered for GST, he or she is required to charge GST on the supply of their labour to the optometry enterprise and to remit the GST collected to the Australian Taxation Office.

17. If GST is payable, can an employer of a locum claim input tax credits for the GST paid to a locum?

Under the Third Arrangement, the optometry enterprise can claim an input tax credit for the amount of the GST charged by the locum for the supply of their services.

18. Is there any difference between a locum who operates as a sole practitioner and is unincorporated and a locum who operates as a company?

No. A sole practitioner and a locum operating as a company are both business entities and are treated the same way for GST purposes.

19. Can an unincorporated locum obtain an ABN?

Yes. An unincorporated locum operating as a sole trader is considered to be carrying on an 'enterprise' and can register for an ABN.

Reasons for Decision - Legislative Basis

Note: The *A New Tax System (Goods and Services Tax) Act 1999* (the "GST Act") will commence on 1 July 2000. Amendments to the GST Act have been passed that are also due to commence on 1 July 2000. For the purposes of this Ruling, these amendments have been incorporated into legislative references that have been provided in order to reflect the GST Act as it intended to operate from 1 July 2000.

Section 9-5 of the *A New Tax System (Goods and Services Tax) Act 1999* (the GST Act) establishes what constitutes a taxable supply. The section states:

9-5 Taxable supplies

You make a **taxable supply** if.

- (a) you make the supply for consideration; and
- (b) the supply is made in the course or furtherance of an enterprise that you carry on; and
- (c) the supply is connected with Australia; and
- (d) you are registered, or required to be registered.

However, the supply is not a taxable supply to the extent that it is GST-free or input taxed.

Subsection 9-30(1) of the GST Act states that a supply is GST-free if it is GST-free under Division 38 or it is a supply of a right to receive a supply that would be GST-free.

Subdivision 38-B of the GST Act sets out the requirements for a supply relating to Health to be GST-free.

Subsection 38-10 of the GST Act dealing with various health services states:

38-10 Other health services

- (1) A supply is **GST-free** if:
 - (a) it is a service of a kind specified in the table in this subsection, or of a kind specified in the regulations; and
 - (b) the supplier is a recognised professional in relation to the supply of services of that kind; and
 - (c) the supply would generally be accepted, in the profession associated with supplying services of that kind as being necessary for the appropriate treatment of the recipient of the supply.

A person is a 'recognised professional' if, as per section 195-1 of the GST-Act:

- (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 1997*.

Optometry services are specifically listed at Item 12 in the table in subsection 38-10(1) of the GST Act. To be GST-free, the optometry service must be provided by a recognised professional optometrist and be generally accepted within the optometry profession as being necessary for the appropriate treatment of the recipient.

Therefore, provided these conditions are met, the supply of an optometry service to a patient will be GST-free. The supply of an optometry service from an optometry

technician to an optometrist will be subject to GST, as the supply is not for the appropriate treatment of the recipient, the recipient being the optometrist.

Under subsection 38-10(3) of the GST Act, a supply of goods is GST-free if..

- (a) it is made to a person in the course of supplying to the person a service the supply of which is GST-free under subsection (1) (other than a service referred to in item 8, 9, 12 or 15 of the table in subsection (1)); and
- (b) it is made at the premises at which the service is supplied.

Optometry is listed at Item 12 in the table in subsection (1). Therefore, goods supplied in the course of a GST-free optometry service will not be GST-free as it is excluded under paragraph 38-10(3)(a).

Medical Aids and Appliances

Under section 38-45 of the GST Act, the supply of various Medical Aids and Appliances will be GST-free. Subsection 38-45(1) states that 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 a disability, and is not widely used by people without an illness or disability.

The following items relating to vision are listed in Schedule 3 as Medical Aids and Appliances which may be GST-free under subsection 38-45(1):

- Item 153 - reading magnification devices (excluding magnifying glasses)
- Item 154 - artificial eyes
- Item 155 - lenses for prescription spectacles
- Item 156 - prescription contact lenses
- Item 157 - ultrasonic sensing devices specifically designed for use by people with a vision impairment
- Item 158 - viewsan apparatus specifically designed for use by people with a vision impairment

The supply of these items will be GST-free where they are specifically designed for people with an illness or disability and are not widely used by people without an illness or disability.

It should be emphasised that items which are GST-free under subsection 38-45(1) of the GST Act are GST-free at all points in the supply chain.

Education Courses

Section 38-85 of the GST Act states the following:

38-85 Education Course

A supply is GST -free if it is a supply of.

- (a) an education course; or

- (b) administrative services directly related to the supply of such a course, but only if they are supplied by the supplier of the course.

'Education course' is defined in subsection 195-1 of the GST Act to mean:

- (a) a preschool course; or
- (b) a primary course; or
- (c) a secondary course; or
- (d) a tertiary course; or
- (e) a Masters or Doctoral course; or
- (f) a special education course; or
- (g) an adult and community education course; or
- (h) an English language course for overseas students; or
- (i) a first aid or life saving course; or
- (j) a professional or trade course; or
- (k) a tertiary residential college course.

Each of the above terms are defined in section 195-1 of the GST Act.

A 'Professional or trade course' means a course leading to a qualification that is an essential prerequisite:

- (a) for entry to a particular profession or trade in Australia; or
- (b) to commence the practice of (but not to maintain the practice of) a profession or trade in Australia under section 195-1 of the GST Act.

A 'Masters or Doctoral course' means a course of study or instruction, accredited at Masters or Doctoral level and supplied by a higher education institution or a nongovernment higher education institution.

Claiming of Input Tax Credits

Division 11 of the GST Act sets out who is entitled to claim input tax credits for creditable acquisitions.

Section 11 -20 of the GST Act states that you are entitled to the input tax credit for any creditable acquisition that you make.

Section 11-5 of the GST Act dealing with the meaning of 'creditable acquisition' states:

11-5 What is a creditable acquisition?

You make a *creditable acquisition* if.

- (a) you acquire anything solely or partly for a creditable purpose; and
- (b) the supply of the thing to you is a taxable supply; and
- (c) you provide, or are liable to provide, consideration for the supply; and
- (d) you are registered, or required to be registered.

'Creditable purpose' is defined in section 11 - 15 of the GST Act as follows:

11-15 Meaning of creditable purpose

- (1) You acquire a thing for a *creditable purpose* to the extent that you acquire it in carrying on your enterprise.
- (2) However, you do not acquire the thing for a creditable purpose to the extent that:
 - (a) the acquisition relates to making supplies that would be input taxed; or
 - (b) the acquisition is of a private or domestic nature.
- (3) To the extent that an acquisition relates to making financial supplies through an enterprise, or part of an enterprise, that you carry on outside Australia, the acquisition is not, for the purposes of paragraph (2)(a), treated as one that relates to making supplies that would be input taxed.
- (4) An acquisition is not treated, for the purposes of paragraph (2)(a), as relating to making supplies that would be input taxed if.
 - (a) the only reason it would (apart from this subsection) be so treated is because it relates to making financial supplies; and
 - (b) your annual turnover of financial supplies does not exceed the lesser of.
 - (i) \$50,000 or such other amount specified in the regulations; or
 - (ii) 5% of your annual turnover (treating supplies that are input taxed as part of your annual turnover).

Date of Effect

This advice is a private ruling for the purposes of section 37 of the *Taxation Administration Act 1953*. You can rely on this ruling unless you have misstated or suppressed a material fact. Although this ruling is made prior to the commencement of *A New Tax System (Goods and Services Tax) Act 1999* on 1 July 2000 and, therefore, does not take effect until that date, it has been prepared on the basis of information supplied by you and can be relied upon immediately for business planning purposes. However, if a public ruling is subsequently issued that conflicts with this private ruling, the public ruling will prevail. This advice can only constitute a private ruling when applied to the entity to which it relates.

Duration of Ruling

You may rely on this ruling until it is withdrawn by a further private ruling to you or by a public ruling or there is a change in the legislation affecting the treatment of the subject matter of this ruling for GST purposes.

Review Rights

You have a right to have this decision reviewed under the Taxpayers' Charter and you may have other rights under the law to have this decision reviewed. If you would like to know more about your review rights, you should contact the person handling your case, or the Tax Office where the decision was made.

Should you have any further enquiries on this matter please contact Rebekah Coote on 07 3213 8098.

Yours faithfully

(Rebekah Coote)
for Rick Matthews
DEPUTY COMMISSIONER OF TAXATION
Goods and Services Tax

An Extract from A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2000

New South Wales

BOARD OF OPTOMETRICAL REGISTRATION			
2.288	Registration Fee	Optometrists Act 1930	Application for registration as an Optometrist
2.289	Restoration Fee	Optometrists Act 1930	Application for restoration of name to register
2.290	Renewal Fee	Optometrists Act 1930	Application for renewal of name to register
2.291	Duplicate Certificate Fee	Optometrists Act 1930	Application for issue of duplicate certificate
2.292	Extract/Inspection of Register Fee	Optometrists Act 1930	Fee for inspection of register
2.293	Certificate in Changed Name Fee	Optometrists Act 1930	Fee for certificate in changed name
2.294	Drug Certificate	Optometrists Act 1930	Fee required under the regulations to be issued to people who satisfy the boards requirement that they can work or deal with certain drugs
OPTICAL DISPENSERS LICENSING BOARD			
2.339	Registration Fee	Optical Dispensers Act 1963	Application for registration as an Optical Dispenser
2.340	Restoration Fee	Optical Dispensers Act 1963	Application for restoration of name to Register
2.341	Renewal Fee	Optical Dispensers Act 1963	Application for renewal of name to Register
2.342	Duplicate Certificate Fee	Optical Dispensers Act 1963	Application for issue of duplicate certificate
-2.343	Extract/Inspection of Register Fee	Optical Dispensers Act 1963	Fee for inspection of register
-2.344	Certificate in Changed Name	Optical Dispensers Act 1963	Fee for certificate in changed name

Victoria

Optometrists Registration Board			
3.5,8	Registration as an Optometrist	Optometrists Registration Act 1996	Initial and renewal of general and specific registration, and late registration
3.59	Restoration to the register of Optometrists	Optometrists Registration Act 1996	
3.60	Endorsement of an optometrist to prescribe Schedule 4 drugs	Optometrists Registration Act 1996	
3.61	Extract/copy of the register of optometrists	Optometrists Registration Act 1996	

Queensland

4.66	Registration of Optometrists	Optometrists Act 1974 Optometrists By-law 1996	Registration as an optometrist Registration of additional qualification Annual licence fee
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			Restoration of name to register Duplicate of certified copy of certificate of registration Inspection of register
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Western Australia

OPTICAL DISPENSERS BOARD			
5.209	Licence fee	Optical Dispensers Act 1966	Prescribed fee to obtain a licence to practise as an optical dispenser
5.210	Search Fees	Optical Dispensers Act 1966	Fees for searches, extracts and copies of the register
OPTOMETRISTS REGISTRATION BOARD			
5.211	Registration	Optometrists Act 1940	Prescribed fee to obtain registration as an optometrist
5.212	Amendment of particulars	Optometrists Act 1940	Prescribed fee to accompany application for an amendment to the particulars recorded in the register
5.213	Certificate of registration	Optometrists Act 1940	Prescribed fee payable to the Board to obtain a certificate of registration
5.214	Re-entry of name on register	Optometrists Act 1940	Prescribed fee to accompany application to have name re-entered on the register if an optometrist has voluntarily withdrawn their name from the register, or has been suspended from practice or struck off
5.215	Licence to practise	Optometrists Act 1940	Prescribed fee payable by an optometrist annually to maintain a licence to practise as an optometrist
5.216	Application to annul suspension	Optometrists Act 1940	Prescribed fee to accompany application for annulment of suspension
5.217	Search Fees	Optometrists Act 1940	Fees for searches, extracts and copies of the register

South Australia

6.68	Fees associated with the registration of optometrists and optical dispensers	Optometrists Act 1920	Registration as optometrist/ optical dispenser Renewal of practising certificate Application for entry of additional qualification on a register
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Tasmania

7.329	Application for registration Annual registration fee Late payment fee Restoration fee Fee for replacement registration certificate Fee for copy of register Fee for copy of notices		Optometrists Registration Act 1994 Optometrists Registration Act 1994 Optometrists Registration Act 1994 Optometrists Registration Act 1994 Optometrists Registration Act 1994 Optometrists Registration Act 1994
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Australian Capital Territory

8.136	Mutual recognition	Optometrist Act 1956	Fee for mutual recognition
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	registration	Section 20	applications
8.137	Annual registration fee	Optometrist Act 1956 Subsection 28 (1)	Annual fee for registration
8.138	Restoration of registration	Optometrist Act 1956 Paragraph 30 (2) (b)	Entitlement to re-registration subject to payment of fee
8.139	Interim registration	Optometrist Act 1956 Subsection 11 (2)	Entitlement to interim registration subject to payment of fee
8.140	Duplicate certificate	Optometrist Act 1956 Subsection 24 (4)	Fee to replace original certificate due to loss or destroyed original
8.141	Alterations of Register	Optometrist Act 1956 Subsection 33 (3)	Fee to alter particulars on register eg Name changes
8.142	Inspection of register fee	Optometrist Act 1956 Subsection 56 (1)	Fee to inspect an entry into the Register
8.143	Certified copy of register fee	Optometrist Act 1956 Subsection 56 (2)	Fee to obtain a certified copy of an entry in the Register

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Optometrists fee			
9.237	Initial Registration	Optometrists Act	Registration