



An Stiúirtheoireacht um Sheirbhísí
Aonad Cúram Príomhúil,
Ospidéal N. Lómáin
An Mhuileann gCearr, Co. na hIarmhí
Eircode- N91 X36E

National Contracts Office,
Primary Care Strategy & Planning,
St Loman's Hospital,
Mullingar, Co. Westmeath
Eircode- N91 X36E

www.hse.ie
@hselive
T (044) 93 95519
F (044) 93 97445
E Natcontractsoffice@hse.ie

30th January 2024
NCO-01-2024

Re-Taxes Consolidation Act, 1997

Dear Doctor,

You will be aware that, under Section 1008A (4) of the Taxes Consolidation Act, 1997, where individual GPs enter into contracts with the HSE to provide certain medical services and provide those services in the conduct of a partnership with other individual GPs, the income can be treated for income tax purposes as that of the partnership.

Section 1008A also ensures that on making of a joint election by a GP and a medical partnership in which s/he is a partner amounts paid to or for the benefit of the GP by the HSE in respect of **GMS and ancillary public services** may be treated as income of the medical partnership. The election includes confirmation of the proportion of the relevant income provided by the individual GP partner as it relates to the medical services provided by the GP partner.

The Act also stipulates that GPs are required to notify the Revenue Commissioners by making a joint election on or after 1st January, 2024 and provide the tax reference number of the partnership to the HSE. In order to facilitate this requirement under the above Taxes Consolidation Act, 1997 the HSE require the attached form to be completed in respect of the Partnership Arrangements in your practice. The HSE Primary Care Reimbursement Service are working on an IT Solution and this will allow payments to be generated correctly to GPs over the coming months.

With this in mind, attached is the relevant HSE Notification Form for completion. Please ensure that the practice completes one form which includes all GPs who are Partners and who hold a GMS Contract and/ or other public Contract with the HSE. A 2nd Form may only be used if there is insufficient space to record all Partners. Please return fully completed forms by email to contract.national@hse.ie on or before 31st January, 2024.

You will note that the HSE is clarifying some matters with the Revenue Commissioners in respect of the application of the arrangements and there may be a requirement for further information to be provided.

Thank you for your ongoing co-operation in this matter. Should you have any queries on the above, please contact contract.national@hse.ie.

Theresa Kennedy
General Manager



(on or after 1 January 2024)

To be completed by all Medical Practitioners in a Medical Partnership who are entering into a Joint election with other GPs who hold GMS contracts with the HSE.

Section A- Medical Partnership Details									
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Section C- List all relevant Medical Service Providers GMS in the Medical Partnership

Signature of Relevant Medical Services Provider: _____ Date: ____ - ____ - ____

Signature of Relevant Medical Services Provider: _____ Date: ____ - ____ - ____

Signature of Relevant Medical Services Provider: _____ Date: ____-____-____

Signature of Relevant Medical Services Provider: _____ Date: ____-____-____

Signature of Relevant Medical Services Provider: _____ Date: ____ - ____ - ____

Signature of Relevant Medical Services Provider: _____ Date: ____ - ____ - ____

Please attach a 2nd form if there is not enough space for all of Partners in the Practice to be included in Section C and to sign.