



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

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**Date:** 21<sup>st</sup> March 2025

**Reference:** NCO-04-2025

**Re: Taxes Consolidation Act, 1997**

Dear Doctor,

I refer to Circular NCO-01-2024 dated the 30<sup>th</sup> of January 2024 in relation to the Taxes Consolidation Act, 1997 (attached for ease of reference).

As previously advised, individual GPs enter into contracts with the HSE to provide certain medical services. Under Section 1008A (4) of the Taxes Consolidation Act, 1997, if GPs provide their medical 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.

In January 2024, all GPs were asked to advise the HSE if they wished for their income tax to be treated as a partnership. At this time, GPs submitted a HSE Notification Form to HSE National Contracts Office who in turn forwarded the Partnership Arrangement information to PCRS.

For any GP who has not already forwarded a Notification Form to the HSE and who wishes for their income tax to be treated as partnership, they should complete the attached form and submit to [contract.national@hse.ie](mailto:contract.national@hse.ie). It is important to note that if a GP's partnership status has changed (for example; if additional GPs have been added, or if GPs have been removed due to resignation/retirement/etc.), there is a requirement that the relevant GPs notify the National Contracts Office of same. GPs amending their partnership status must also complete the attached form and inform the National Contracts Office of any such amendments. The National Contracts Office will then inform PCRS of these updates as received.

Notification Forms can be downloaded at the following link; <https://www.hse.ie/eng/about/who/gmscontracts/gp-medical-partnership-joint-notification-form/>.

Should you have any queries regarding the above or the attached, please contact [contract.national@hse.ie](mailto:contract.national@hse.ie).

Yours sincerely,

**Geraldine Crowley**  
Assistant National Director  
ECC and Primary Care Contracts