



Feidhmeannacht na Seirbhíse Sláinte, Seirbhís Aisíocaíochta Cúraim
Phríomhúil Plás J5, Lárionad Gnó na Páirce Thuaidh, Bealach
Amach 5, M50 An Bóthar Thuaidh, Fionnghlas, Baile Átha Cliath
11, D11 PXT0

Guthán: (01) 864 7100 Facs: (01) 834 3589

Health Service Executive, Primary Care Reimbursement Service
J5 Plaza, North Park Business Park, Exit 5,
M50 North Road, Finglas, Dublin 11, D11 PXT0
Tel: (01) 864 7100 Fax: (01) 834 3589

17th November 2025

Circular 018/25

Coding of Pharmacy Reimbursement Claims

Dear Pharmacist,

You will be aware of the need to code appropriately all medicinal products that are dispensed under the GMS and Community Drugs Schemes in order for claims to be correctly reimbursed.

A number of companies offer parallel imported/parallel distributed products in the marketplace. Under the Health (Pricing and Supply of Medical Goods) Act 2013, the HSE requires separate reimbursement codes for such products so that they can be traced to patient level and that the appropriate reimbursement can be made.

Incorrect coding has implications for analysis and reporting of reimbursement made under Community Drug Schemes. It is also important to note that reimbursement claim records are now available to patient to view via the HSE Health App.

On review of reimbursement claims, the HSE has encountered instances whereby some Community Pharmacy Contractors have submitted incorrect codes for items such as clinical nutritional products, parallel-imported/distributed products, diabetic ancillaries and medicines which had been experiencing a long-term shortage that had been unavailable for a significant period.

Please be advised that, where a Community Pharmacy Contractor dispenses a product without using the appropriate code, or claims for one product while dispensing another, in circumstances where this provides a commercial benefit to the contractor, this may be found to constitute a fraudulent claim against the HSE.

PCRS will continue to monitor and inspect pharmacies to verify the reasonableness of claims and ensure compliance with contract. In the event that any individual has concerns they should be identified to PCRS at PCRS.ProbityPharm@hse.ie.

An updated version (version 2, 2025) of the Pharmacy Handbook is available and published online at [PCRS Handbook for Pharmacists](#). This handbook contains information for Community Pharmacy Contractors on the administrative arrangements in place.

Yours faithfully,

Shaun Flanagan,
Primary Care Reimbursement Service