

Medical partnership - joint election

(on or after 1 January 2024)



Part 43 - Section 1008A(4) of the Taxes Consolidation Act 1997 (TCA 1997).

Please read the notes together with TDM 04-01-15 before completing the form and the declaration below.

To be completed where a medical partnership is entering a joint election with a GP who is a partner in a medical practice, in respect of payments under his or her GMS contract with the HSE.

Please submit this election to Revenue via MyEnquiries (see note 9).

Medical Partnership Name

(see note 2)

Medical Partnership Tax Number

Medical Partnership Business Address

Medical Partnership Eircode

Relevant Medical Services Provider Name (GP)

(See note 3)

Relevant Medical Services Provider Tax Number

GMS Number

Date from which the joint election takes effect

The joint election will apply from this date and in later years of assessment¹:

Proportion of relevant medical service provider's income to be treated as income of the medical partnership

A joint election may only be made on or after 1 January 2024, the date on which section 1008A came into effect. In general the joint election will take effect from the beginning of the year of assessment, but it is important to note that other dates may apply, such as the date –

- a partner joins the partnership during the year of assessment, or
- a partner enters a contract to provide relevant medical services with the HSE during the year of assessment.

¹A joint election will apply from the date of the election and shall continue to apply for later years of assessment unless it is withdrawn by the parties.

Declaration

We the undersigned, hereby make a joint election, as provided for by section 1008A(4) of the Taxes Consolidation Act 1997, to treat so much of the above named relevant medical services provider's relevant income as relates to relevant medical services that may be provided by any medical practitioner who is a partner in, or employee of, the above named medical partnership, as income of that medical partnership for income tax purposes from the date of election and later years of assessment (unless withdrawn by the parties).

The relevant medical services provider undertakes to furnish the tax number of the medical partnership to the Health Service Executive to facilitate the correct operation of professional services withholding tax.

We, the undersigned, declare that the Medical Partnership meets the conditions as set out in section 1008A of the Taxes Consolidation Act 1997, and all particulars entered on this form are correct and complete.

Signature of Precedent Partner on behalf of the Medical Partnership

_____ Date: _____

Signature of Relevant Medical Services Provider

_____ Date: _____

[To be sent via MyEnquiries under the tax reference number of the Medical Partnership (Note 9)]

NOTES

1. A joint election may be made by a medical partnership and a relevant medical services provider who is a partner in the medical partnership on or after 1 January 2024. Such election may only be made as regards such proportion of the relevant income of the relevant medical services provider as relates to relevant medical services that may be provided by any medical practitioner who is a partner in, or employee of, the medical partnership.
2. The term “medical partnership” means a partnership where all of the partners are individuals and are medical practitioners, and the partnership is governed by a written partnership agreement.
3. The term “relevant medical services provider” means a medical practitioner with whom the Health Service Executive (HSE) has entered into a contract to provide relevant medical services. The term ‘medical practitioner’ has the same meaning as in the Medical Practitioners Act 2007.
4. The term “relevant medical services” means the services provided by a medical practitioner pursuant to
 - (a) regulations made under sections 5 and 29 of the Health Act 1947,
 - (b) section 58 of the Health Act 1970,
 - (c) sections 62 and 63 of the Health Act 1970,
 - (d) section 62A of the Health Act 1970,
 - (e) section 67E of the Health Act 1970,
 - (f) section 70 of the Health Act 1970,
 - (g) orders made under section 75A of the Health Act 1970,
 - (h) regulations made under section 75B of the Health Act 1970,
 - (i) the Health (Amendment) Act 1996,
 - (j) the Mental Health Act 2001,
 - (k) the Redress for Women in Certain Institutions Act 2015,
 - (l) the Misuse of Drugs Acts 1977 to 2017,
 - (m) the Mother and Baby Institutions Payment Scheme Act 2023,
 - (n) Regulation (EC) No. 883/2004 of the European Parliament and of the Council of 29 April 2004 on the coordination of social security systems,
 - (o) the Trade and Cooperation Agreement between the European Union and the European Atomic Energy Community, of the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part, done at Brussels and London on 30 December 2020, and
 - (p) such other provisions of any other enactment as the Minister for Finance may by order prescribe.
5. The term “relevant income” means all amounts paid to, or for the benefit of, a relevant medical services provider by the HSE in respect of relevant medical services.
6. A joint election must be made in advance of the date the relevant medical services provider furnishes the tax number of the medical partnership to the HSE to facilitate the correct operation of professional services withholding tax (PSWT). A payment by the HSE to a relevant medical services provider may only be treated as a relevant payment to a medical partnership for PSWT purposes where a joint election is in place.
7. Where a valid joint election is to be made under section 1008A(4) of the Taxes Consolidation Act 1997, this form must be completed in full.
8. A separate election must be made in respect of each relevant medical service provider’s relevant income, which is to be treated as income of the medical partnership for income tax purposes.

9. The form shall be submitted electronically to the Revenue Commissioners by uploading the signed and completed form via the medical partnership tax reference number. The following categories should be selected through MyEnquiries – Category: IT

Subcategory: Medical Partnership Joint Elec

Revenue guidance in relation to MyEnquiries is at this link: **Tax and Duty Manual - MyEnquiries**

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Full details of Revenue's data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available on our **Privacy** page on www.revenue.ie. Details of this policy are also available in hard copy upon request.