

Payments to Medical Doctors Schedule D or Schedule E

Part 04-01-04

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Executive Summary

The following payments made by Health Service Executive or by the Primary Care Reimbursement Service (previously known as the General Medical Services Payments Board) should be dealt with for income tax purposes on the basis set out below.

1. To be dealt with under Schedule E [PAYE]

- Salaries of county home medical officers.
- Salaries of district hospital medical officers.
- Salaries of medical officers in charge of other homes run by Health Service Executive.

2. To be dealt with under Case II of Schedule D

- Rural practice allowance.
- Practice and expenses allowance.
- Sessional payments, homes for the aged.
- Fees for special type consultations.
- Fees in respect of special services.
- Fees in respect of family planning services.
- Sessional payments - immunisation.
- Fees and report payments - measles immunisation scheme.
- Fees in respect of registrar of births, deaths and marriage.
- Payments in respect of maternity and infant care scheme.
- Fees in respect of notification of infectious diseases.
- Dispensing fees.
- Grants for practice premises.

Note: Salaries and excess fees paid to **former** district medical officers are in some cases properly assessable under Schedule E but should continue to be dealt with as heretofore.