Code for classes in python:

```python
from datetime import datetime

class Address:
    def __init__(self, city, postal_code, state, street):
        self.city = city
        self.postal_code = postal_code
        self.state = state
        self.street = street

class Person:
    def __init__(self, name, cnic, address, gender, age):
        self.name = name
        self.cnic = cnic
        self.address = address
        self.gender = gender
        self.age = age

class Patient(Person):
    def __init__(self, patientId, phoneNumber, email, name, cnic, address, gender, age):
        super().__init__(name, cnic, address, gender, age)
        self.patientId = patientId
        self.phoneNumber = phoneNumber
        self.email = email

class Services:
    def __init__(self, serviceId, serviceName, serviceCost):
        self.serviceId = serviceId
        self.serviceName = serviceName
        self.serviceCost = serviceCost

class Employee(Person):
    def __init__(self, employeeId, dateOfJoin, dateOfLeave, salary, designation, name, cnic, address, gender, age):
        super().__init__(name, cnic, address, gender, age)
        self.employeeId = employeeId
        self.dateOfJoin = dateOfJoin
        self.dateOfLeave = dateOfLeave
```

```python
        self.salary = salary
        self.designation = designation


class Appointment:
    def __init__(self, appointmentId, date, time, patient, dentist, branch, service):
        self.appointmentId = appointmentId
        self.date = date
        self.time = time
        self.patient = patient
        self.dentist = dentist
        self.branch = branch
        self.service = service


class Branch:
    def __init__(self, branchId, address, phoneNumber, manager, receptionist, hygienist, dentist, services,
patients, appointments):
        self.branchId = branchId
        self.address = address
        self.phoneNumber = phoneNumber
        self.manager = manager
        self.receptionist = receptionist
        self.hygienist = hygienist
        self.dentist = dentist
        self.services = services
        self.patients = patients
        self.appointments = appointments

    def addService(self, service):
        self.services.append(service)

    def addAppointment(self, appointment):
        self.appointments.append(appointment)

    def addPatient(self, patient):
        self.patients.append(patient)

    def addStaff(self, staff):
        if staff.designation == "Manager":
            self.manager = staff
```

```python
        elif staff.designation == "Receptionist":
            self.receptionist = staff
        elif staff.designation == "Hygienist":
            self.hygienist = staff
        elif staff.designation == "Dentist":
            self.dentist = staff

    def checkout(self, appointment):
        total_cost = appointment.service.serviceCost
        vat = 0.05 * total_cost
        final_bill = total_cost + vat
        return f"Patient {appointment.patient.name} is charged {final_bill}$ for
{appointment.service.serviceName} service with a VAT of {vat}$."
```