

11 March 2025

Dear Colleagues

**Removal of Tax Credit and Child Tax Credit:  
Passported Exemption of NHS Patient Charges from 6 April 2025.**

I am writing to ensure that dental practices are aware that Tax Credit and Child Tax Credit will be withdrawn from 6 April 2025. These changes to Reserved benefits are part of a long-term UK Government process to migrate benefits onto Universal Credit; this is the responsibility of Department for Work and Pensions (DWP). Tax Credit and Child Tax Credit claimants have been sent letters by DWP notifying of the changes; it may be possible that some patients have not transferred to Universal Credit, nor may they be aware of these changes impacting on remission of dental charges.

Dental teams should be aware that paper and electronic forms have not been updated to align with the ending of Tax Credit and Child Tax Credit on 6 April. In a scenario where a patient ticks the GP17(PR) box for Tax Credit or Child Tax Credit in relation to a course of treatment starting on or after 6 April, it would be prudent for practice staff to speak to the patient, noting that these benefits are no longer in force. This is important also because claims will be rejected as part of counter-fraud processes. It is not the intention that patients who have started a course of treatment before 6 April 2025 and are entitled to full remission of relevant charges and travelling expenses would be impacted and in line with evidence being provided of pre-6 April entitlement to Tax Credit and Child Tax Credit, treatment plans should continue.

Patients can also be directed to: [Help with health costs | NHS Inform](#)

Practices should do the following:

- Be aware that treatment claims for courses of treatment starting on or after 6 April 2025 featuring Tax Credit and Child Tax Credit will be rejected. Practice administrative staff should be aware that forms are not updated to reflect the changes and should be vigilant to review exemption claim forms.
- Afford the opportunity for all patients to receive NHS dental care. In the circumstances where the patient is unable either at the first appointment to provide evidence of entitlement, then they should be directed to tick the 'evidence not produced' box; and provide evidence at a later appointment.

Thank you for your support and engagement with any patients who may be impacted by these changes to reserved benefits.

Yours sincerely



Tom Ferris  
Chief Dental Officer