



SCOTTISH EXECUTIVE

Health Department
Directorate of Service Policy & Planning

NHS:
2003 PCA(D)5

St Andrew's House
Regent Road
EDINBURGH
EH1 3DG

Dear Colleague

GENERAL DENTAL SERVICES

1. **RETIREMENT AGE FOR PRINCIPAL DENTISTS - AMENDMENT OF THE NHS - (GENERAL DENTAL SERVICES) (SCOTLAND) REGULATIONS 1996**
2. **MAXIMUM PATIENT CHARGE - THE NHS (DENTAL CHARGES) (SCOTLAND) REGULATIONS 2003**
3. **CHANGES IN TAX CREDITS**
4. **SUPERANNUATION**

1. This letter advises Primary Care Trusts, NHS Boards and Practitioner Services of amendments to the NHS (General Dental Services) (Scotland) Regulations 1996 and an increase in the maximum patient charge for a course of dental treatment, which take effect from 1 April 2003. It also advises of changes in tax credits, which take effect from 6 April 2003, and publishes the MAR and PER figures for **2002/03**.

Action

2. Primary Care Trusts, NHS Boards and Practitioner Services are asked to note:

2.1. the amendments to the NHS (General Dental Services) (Scotland) Regulations 1996, which take effect from 1 April 2003, particularly the extension in the retirement age for dentists to 70 years of age, prior notification of which was given in [NHS: 2002 PCA\(D\)8](#). Further details of the amendments are contained in the Memorandum to this letter;

2.2 the maximum patient charge for a course of dental treatment will rise from £366 to £372. This will apply to all courses of dental treatment started **on or after 1 April 2003**;

2.3 the changes to tax credits, which take effect from 6 April 2003. Further details of the changes are contained in the Memorandum to this letter;

28 March 2003

Addresses

For action

Chief Executives,
Primary Care NHS Trusts and
NHS Boards

Director,
Practitioner Services Division

For information

Chief Executives,
NHS Boards

Chief Executive,
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2.4 that with effect from **1 April 2002** the maximum allowable remuneration (MAR) for superannuation purposes is £101,300. The practice expenses ratio (PER) for **2002/03** remains 56.1%.

3. Copies of the [NHS \(General Dental Services\) \(Scotland\) Amendment Regulations 2003](#), which bring the changes at 2.1 above into effect, will be sent to Primary Care Trusts/NHS Boards once they are available. Primary Care Trusts/NHS Boards are asked to send a copy of the Amendment Regulations to all dentists on their dental list. If a dentist has more than one list number within a Primary Care Trust/NHS Board area he/she should only be sent one copy of the Regulations.

4. A leaflet HC11-TC setting out the new arrangements for tax credits has been produced and Primary Care Trusts/NHS Boards should order copies from Banner Business Supplies in the normal way.

5. Copies of the Memorandum to this letter are being sent under separate cover for **urgent** distribution to all dentists on Primary Care Trust/NHS Board lists.

Yours sincerely

DR HAMISH WILSON
Primary Care Division

**DENTIST
NATIONAL HEALTH SERVICE
GENERAL DENTAL SERVICES**

- 1. RETIREMENT AGE FOR PRINCIPAL DENTISTS - AMENDMENT OF THE NHS - (GENERAL DENTAL SERVICES) (SCOTLAND) REGULATIONS 1996**
- 2. MAXIMUM PATIENT CHARGE**
- 3. CHANGE IN TAX CREDITS**
- 4. SUPERANNUATION**

1. This letter advises of amendments to the NHS (General Dental Services) (Scotland) Regulations 1996 and an increase in the maximum patient charge for a course of dental treatment, which take effect from 1 April 2003. It also advises of changes in tax credits, which take effect from 6 April 2003, and publishes the MAR and PER figures for **2002/03**.

Amendment of the NHS (General Dental Services) (Scotland) Regulations 1996

2. NHS: 2003 PCA(D)8, issued on 16 December 2002, advised of an extension in the retirement age for principal dentists to 70 years of age. The NHS (General Dental Services) (Scotland) Regulations 1996 ("the 1996 Regulations") are being amended with effect from 1 April 2003 to bring this change into effect.

3. The 1996 Regulations are also being amended to:

3.1 update the definition of "salaried dentist" in regulation 2(1) (interpretation) to recognise that salaried dentists work in hospitals and mobile units as well as health centres;

3.2 to provide for a new Determination XIV (Practice Allowances) to be included in the SDR - further information on the new allowances will be issued in due course;

3.3 provide for Practitioner Services making practice allowances; and

3.4 to correct a drafting error.

4. Copies of the NHS (General Dental Services) (Scotland) Amendment Regulations 2003, which bring the above changes into effect, will be sent once they are available.

Maximum Patient Charge

5. On **1 April 2003** the maximum patient charge for a single course of dental treatment will rise from £366 to £372. This figure will apply to all courses of dental treatment begun on or after 1 April 2003.

Tax Credit Exemption Arrangements

6. New tax credits, Working Tax Credit and Child Tax Credit, are being introduced from 6 April 2003. These replace Working Families' Tax Credit and Disabled Person's Tax Credit. These new tax credits will continue to entitle qualifying families (broadly the same families as now) to full help with health costs. "Qualifying families" for 2003/04 are those whose annual income as calculated for tax credit purposes is £14,200 (this is shown on their tax credit award notice) and are getting:

- Working Tax Credit and Child Tax Credit; or
- Working Tax Credit with a disability element; or
- Child Tax Credit alone because they are not eligible for Working Tax Credit.

7. Currently, the Inland Revenue issues a tax credit exemption certificate as evidence of entitlement to help with health costs. From 6 April, the Prescription Pricing Authority (PPA), on receipt of information monthly from the Inland Revenue about qualifying families, will issue Tax Credit Exemption Certificates. The PPA will not be able to start sending out certificates until they get information from the Inland Revenue. We estimate more than 1 million families may be entitled to a certificate and the PPA will not be able to send out 1 million certificates all at once. This means that some families may have to wait for their certificate.

8. As an interim measure for the convenience of all and to avoid the need to collect payments and process refunds, we have arranged that tax credit exemption certificates that expire on 7 April 2003 can be used up to 31 July 2003. This is a temporary measure to give time for certificates to be issued by PPA. Thereafter, some families might have to wait for their certificate because data will be sent from the Inland Revenue to the PPA monthly.

Patient Declarations and Point of Treatment (POT) checks from 6 April 2003

9. The GP17, GP17(O) and GP17PR are being revised to reflect the new tax credit arrangements. New forms will be issued as soon as possible that will include the revised category "I am/my partner is, entitled to, or named on, a tax credit exemption certificate" and a new patient declaration. On updated forms patients with extended certificates, as described in paragraph 8 above, and those patients claiming entitlement based on the new tax credits, as described in paragraph 6 and 7 above, should put a cross in this box.

10. Please destroy all stocks of current versions of the GP17, GP17(O) and GP17PR when you receive stocks of the revised forms.

11. Current versions of the GP17, GP17(O) and GP17PR will require to be used until stocks of the revised version are received. From 6 April, and until stocks of the revised forms are received, patients claiming entitlement based on tax credits, ie extended certificates or the new tax credits, can put a cross in either of the below:

- Working Families' Tax Credit; or
- Disabled Person's Tax Credit

Either will count as a valid claim on "tax credit" grounds.

12. GOS forms will be further amended to refer to "I am/my partner is entitled to, or named on, **a valid NHS Tax Credit Exemption Certificate**" once the transitional arrangements described in paragraph 8 have come to an end.

13. Amended pages, to reflect these changes in tax credits, for the new loose-leaf binder "Dental Point of Treatment Checks in Scotland - A Guide for dentists and dental staff", which you should have recently received copies of, will be issued in due course.

14. A leaflet HC11-TC setting out the new tax credit arrangements has been produced and copies can be obtained from your Primary Care Trust/ NHS Board. Please give a copy of this leaflet to any patient who asks about the new tax credit arrangements.

Superannuation

15. With effect from **1 April 2002** the maximum allowable remuneration (MAR) for superannuation purposes is £101,300. The practice expenses ratio (PER) for **2002/03** remains 56.1%.

Enquiries

16. Any enquiries arising from this Memorandum should be taken up with your Primary Care Trust/NHS Board.

Scottish Executive Health Department
March 2003