**Budget proposals thrash dentists**

Dental principals are among the taxpayers likely to be hardest hit by the Chancellor’s Budget proposals, according to the National Association of Specialist Dental Accountants.

Mr Ledingham said: ‘There will be little incentive for many principals, particularly those in NHS practices, to undertake additional work, despite the fact that the proposals are designed to kick-start the economy.’

He claimed that a dentist with taxable earnings of £120,000 in the current tax year, who earns an extra £10,000 in taxable profit in the 2010/11 tax year, will be asked to pay an additional £6,090, effectively a tax rate of 66.9 per cent.

Meanwhile, a dentist with taxable profit of £150,000 in 2009/10 will have to pay £7,690 if they earn an additional £10,000 profit in 2010/11.

Bob Cummings, NASDA’s tax specialist, said that when a person’s income exceeds £100,000 the personal tax allowance is gradually eroded and eventually reduces to zero as profits rise.

He added: ‘Dentists earning over £100,000 will therefore see their tax bills increase even if their profits remain the same. For those earning over £150,000, the highest income tax rate also increases from 40 per cent to 50 per cent.’

Mr Cummings predicted that dentists who had not incorporated might consider doing so because of the potential for reducing tax liabilities. But he stressed that all the pros and cons should be considered first and said: ‘I am sure all NASDA accountants will be working particularly hard to put in place tax strategies to ensure that their dental clients pay the minimum amount of tax legally possible.’

Mr Ledingham said: ‘It should be noted that in recent years not everything that the Chancellor has presented in his Budget speech has ultimately found its way into Statute. We will therefore have to wait until the Finance Act receives Royal Assent at the end of the summer before we know the final details. However, it is clear that the Chancellor is intent on increasing taxes and has his sights set on high earners.’

He added: ‘It is going to be particularly important over the next few years for dentists to ensure that they have access to high quality tax planning advice from people who are not only experts in the area of tax planning, but who also have an in-depth knowledge of dentists and the business environment that they operate within.’

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**News in brief**

**Government talk**

Dental leaders called on the government to work much more closely with the profession at a Westminster Health Forum keynote seminar entitled The Future of Dentistry. The seminar was attended by key people in the sector such as Susie Sanderson, chair of the British Dental Association’s executive board, Derek Watson, chief executive of the Dental Practitioners’ Association and Chris Potts, president of The British Dental Health Foundation. The independent review into NHS dentistry being led by Professor Jimmy Steele, was the main topic of discussion at the event.

**Asian statistics**

Children of Bangladeshi, Indian and Pakistani origin visit the dentist less frequently than any other ethnic group, according to new research. These numbers of all children under 16 in England have been for a check up in the last year - but the statistics are low for all British Asian groups. The government claims that Bangladeshi children from deprived backgrounds, who often have a high amount of sugar in their diet, are the worst affected. Sue Gregory, deputy chief dental officer for England, revealed that 60 per cent of boys and 46 per cent of girls of Bangladeshi descent have visited the dentist in the last 12 months. The Department of Health is producing guidance notes for all Primary Care Trusts with ideas on how to promote oral health care to the Asian community.

**Teeth grinding**

Teeth grinding is not recognised or treated by the majority of dentists in the UK, according to Dr Nigel Carter, chief executive of the British Dental Health Foundation. His comments are backed by a survey carried out by NoBrux, a UK company that specialises in the supply of US-made dental guards to dentists and sufferers. This found that around 80 per cent of people claim their dentist does not routinely ask whether they grind their teeth and does not discuss treatment options. Teeth grinding or clenching, more commonly referred to as ‘bruxism’, usually occurs at night although there are many possible causes, the main one seems to be stress. NoBrux claims bruxism is much more widely known, both by dental professionals and the public, in America.