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FINANCES Dental lawyer Alan Suggett about the Making Tax Digital scheme and why it is another headache for dentists.

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INTERVIEW Dr Kashif Hafeez speaks about the fundamentals of patient-centred care and why it should be implemented in every practice.

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Read the latest new

Read the latest news and clinical developments from the field of orthodontics in our specialty section included in this issue.

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Tough Brexit could affect UK dentistry

Mydentist Clinical Services Director warns of shortages and rising costs

By DTI

LONDON, UK: Earlier this month, Parliament cleared the way for government to invoke Article 50 in March that will open negotiations for the country to leave the European Union. Prime Minister Theresa May announced earlier this year that the UK will not remain in the single market regardless of the deal negotiated with Brussels. In an article, mydentist Clinical Services Director and member of the Association of Dental Groups Dr Steve Williams has now warned that this version of Brexit could have serious implications for dentistry in the UK.

Exploring the potential consequences of the referendum outcome, Williams said that NHS dentistry could be one of the areas most likely to suffer from the country leaving the EU.

"Dentistry is one of the areas of NHS care that is most heavily dependent on EU trained professionals," he said. "It will be vital to ensure that Brexit does not undermine our ability to provide NHS dental care by inadvertently disrupting the supply of dentists in the UK."

Currently, almost one-fifth of dentists currently registered with



Brexit graffiti on a wall. Prime Minister Theresa May announced earlier this year that Britain will not stay in the single market regardless of what deal is negotiated with the EU.

the General Dental Council are from Europe. To withdraw these professionals from the workforce would be devastating, especially in underserved areas, where there is already a shortage, according to Williams.

"The UK dental market relies strongly on the European workforce. Without them, the profession's ability to recruit would be greatly affected. Unless training places can be increased, there will be a continued need for additional European dentists throughout the UK," he explained.

The government has announced no specifics about the status of EU nationals in the UK after the country has left the EU; however, the protection of their rights was included in the 12-point plan announced by PM May to guide the Brexit process.

"Any announcement made on whether European professionals will be allowed to stay in the UK will be hugely beneficial for dentistry, as at least some stability will be guaranteed," Williams said. Practice owners should expect the prices of consumables and materials to increase as a result of the plummeting exchange rate between the pound and other currencies.

"We are already seeing a ripple effect as a result of the referendum outcome. Indeed, not only did the pound plummet to a 35-year low shortly after the vote—which will likely continue to fluctuate and generally worsen as we get closer to Article 50 being triggered, but the exchange rate is also extremely poor right now," Williams said.

Things are not all bad, however, as a split from Europe could also mean restructuring legislation.

"There are a number of EU laws that affect dental practices -including regulations on tooth whitening and the concentration of hydrogen peroxide that can be used. What's more, current EU legislation prevents the transfer of NHS contracts by any way except through the partnership route, which could change if the UK decides to create its own commissioning rules. The problem is that so much legislation will require changing, that it will be several years after leaving the EU before anything will actually take affect," Williams said.

King's proves method to help

teeth repair themselves

By DTI

LONDON, UK: Scientists from the Dental Institute at King's College London have reported on a new approach found to be successful in mobilising the growth of stem cells inside teeth. By delivering a specific type of small molecules through biodegradable collagen sponges in mice teeth, they were able to almost completely repair carious lesions within only six weeks.

According to the researchers, who published their results earlier this week in the *Scientific Reports* journal, as the sponges degraded over time, new dentine almost entirely formed in their place. Using this tooth's natural ability to repair itself, the new approach could potentially reduce the need for fillings or dental cements, particularly for the repair of larger cavities, they said.

Currently, there are a number of trials underway worldwide that seek to use dental stem cells to repair tooth defects. Alternative ways to induce dentine regeneration include the use of keratin proteins and synthetic materials. At King's, the scientists used small-molecule glycogen synthase kinase (GSK-3) antagonists to mobilise cell growth, including Tideglusib, which could also help to fast-track the new approach to use in the practice, according to the researchers, as it has already been used in clinical trials to treat Alzheimer's and other neurological diseases.

"The simplicity of our approach makes it ideal as a clinical

treatment of large cavities, by providing both pulp protection and restoring dentine," lead author of the study and head of King's Craniofacial Development and Stem Cell Biology Division Prof. Paul Sharpe said. "In addition, using a drug that has already been tested in clinical trials for Alzheimer's disease provides a real opportunity to get this dental treatment quickly into clinics."

The report, titled "Promotion of natural tooth repair by small molecule GSK3 antagonists", was published in *Scientific Reports*.



Newcastle figures question reporting of dental emergencies

By DTI

O2

LONDON, UK: With NHS trusts in crisis all over Britain, new estimates by Newcastle University's Centre for Oral Health Research have indicated that a much higher number of people in the UK may present to medical emergency departments with dental problems than commonly believed. According to the three-year study, which looked at coded A & E attendance data from the Newcastle upon Tyne Hospitals NHS Foundation Trust, almost 1 per cent of all emergencies were people with some form of dental problem.

Putting these figures in a national context, the results suggest that ten times more people with dental complaints are visiting emergency departments than in-



Accident and Emergency entrance of St Thomas' Hospital in central London.

dicated in official government figures. While the latter estimated the number of dental emergencies to be 15,000 in 2014/2015, it could actually be almost 150,000, adding to the already huge pressure that A & E departments face in the UK. Calculations by the British Dental Association have suggested that the additional burden amounts to £15 to 16 million per year for trusts, which are also not equipped to deal with many of these problems.



"If you experience toothache without significant other symptoms, then heading to a hospital's A&E department isn't always necessarily the best option. Ensuring that patients are treated in the right place, at the right time, by the right team is essential for both the patient and the wider public, not just to ensure appropriate diagnosis and treatment but also to reduce unnecessary care and personal costs," said lead author of the study Dr Justin Durham, who also works as an honorary consultant at Newcastle upon Tyne Hospitals NHS Foundation Trust.

"This paper, and other recently published data from Newcastle University's Orofacial pain research team, suggest there are potentially significant problems in the care pathways both for toothache, and also the group of conditions that cause persistent mouth and face pain such as Temporomandibular Disorders and Trigeminal Neuralgia."

"We are seeing patients who need our care pushed towards medical colleagues who aren't equipped to treat them. As long as government keeps slashing budgets, and ramping up charges we will keep seeing more of the

IMPRINT

GROUP EDITOR/MANAGING EDITOR DT UK: Daniel ZIMMERMANN newsroom@dental-tribune.com Tel.: +44 161 223 1830

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DENTAL TRIBUNE INTERNATIONAL Holbeinstr. 29, 04229, Leipzig, Germany Tel: +49 341 48474-302 Fax: +49 341 48474-173 info@dental-tribune.com www.dental-tribune.com

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same," added Dr Henrik Overgaard-Nielsen, Chair of the British Dental Association's General Dental Practice Committee, on the figures.

"GPs and A&E medics are having to pick up the pieces, while government's only strategy is to ask our patients to pay more in to plug the funding gap," he also said.

Overall, there were 2,504 visits to the trust's A & E department owing to dental complaints and 10 per cent of these were by patients who had attended the department for dental problems before. DENTAL TRIBUNE AMERICA, LLC 116 West 23^{ed} Street, Suite 500, New York, NY 10011, USA Tel. +1 212 244, 7181 Fax: +1 212 224, 7185

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CLINICAL AND LABORATORY PRODUCTS

Oral health improving, but not equally

By DTI

LONDON, UK: Compared with other countries in Europe, UK children score relatively low on the DMF index. Despite significant improvements in the state of oral health since the early 1990s, however, a large gap exists between children of different economic backgrounds, a new national health report has indicated.

The 144-page paper published by the Royal College of Paediatrics and Child Health (RCPCH) in London on the state of health in children in all four countries found that 5-year-olds living in the most deprived areas of England, Northern Ireland and Wales are three times more likely to suffer severe tooth decay than those residing in the most affluent areas.

Regarding the number of 5-year-olds with no obvious signs of tooth decay, England and Scotland had the largest proportion (70 in 100 children), while Northern Ireland and Wales lagged behind, with 60 and 59 in 100 children, respectively.

Nevertheless, children in Northern Ireland showed the most noticeable oral health improvement



The oral health status of a child in the UK depends on where they live or what economic background it has.

since 2003, together with Scotland, the report stated.

Caries remains the single most common reason that children aged 5 to 9 require admission to hospital, in many cases needing general anaesthetic for tooth exaction, it also said. The figures for the report were derived from the Children's Dental Health Survey for England, Northern Ireland and Wales and the National Dental Inspection Programme for Scotland. Despite the noticeable improvement in the oral health of children, it recommended the implementation and evaluation of national oral health programmes for children and young people across the country, building on existing initiatives, including Childsmile and Designed to Smile. It also called for improving access to dental check-ups as soon as the first tooth erupts and for water fluoridation in areas where there is high tooth decay.

Another key factor for the eradication of tooth decay, according to the report, is the prevention of children consuming high-sugar food, particularly drinks, through education and national initiatives to reduce sugar in children's food.

"We support all the recommendations contained in the report, the most important from the point of view of our patients is for universal early years public health services to be prioritised with targeted help for children and families experiencing poverty," commented media spokesperson of the British Society of Paediatric Dentistry and paediatric dentistry consultant Dr Claire Stevens, in Westminster yesterday. "I trust that, as intended, the report will be a springboard for more campaigning and more change, especially in relation to early intervention and prevention in children's oral health."

Looking at a comprehensive list of 25 indicators, the RCPCH report identified some of the major issues concerning the health of UK children and recommended key actions for each government to improve the situation.

Educators recognised in New Year Honours

By DTI

LONDON, UK: Two dental professionals have made it to the Queen's New Year Honours list this year. Acknowledged for their contributions to dental education and services to oral health were Associate Dean for Equality and Inclusion Prof. Elizabeth Kay at Plymouth University's Peninsula School of Dentistry and Sarah Marianne Murray, Head of Centre and Programme Lead at Queen Mary University of London's Institute of Dentistry.

Both women were appointed Members of the Order of the British Empire (MBE) in the list, which was published by the Home Office last week. They are among almost 1,200 awardees, including Olympic gold medallist Andrew Murray and fashion designer and former Spice Girl member Victoria Beckham, who were recognised for their achievements and services in various fields, such as sport, economics, health and literature.

As Foundation Dean of the Peninsula School of Dentistry, Kay has been pivotal in establishing the first new dental school in the UK for 40 years. Among her other positions, she works as a public health academic consultant with Public Health England and serves on the editorial boards of three dental publications, including the *British Dental Journal*. One of her recent publications is an introductory textbook for dental undergraduates, published by Wiley-Blackwell, for which she was the sole editor.

A leading dental hygienist in the UK, Murray currently manages and teaches the Foundation Certificate in Oral Health Education at Queen Mary aimed at qualified dental nurses. Among other recognitions, she was awarded the title of "Hygienist of the Year" in 2007. She is also a regular contributor to dental journals and magazines in the UK.

Both Kay and Murray will receive their awards, along with all the other recipients, in a ceremony later this year.

Patient charge revenue deductions

By DTI

LONDON, UK: According to the

"We've already been able to secure concessions from NHS England for the manifold failures by

British Dental Association (BDA), deductions on patient charge revenue have become a major issue for GDP when dealing with the NHS. The organisation has now reached out to members to explain their case in order to prepare a legal case against the practice.

After consultation with its lawyers, the BDA announced that there is a strong case against the legitimacy of NHS England's approach to patient charge revenue. Dentists who feel affected are requested to deliver their case through the BDA's website. These



are supposed to form the basis of a potential High Court challenge that could be worth thousands of Pounds, the organisation said. The BDA argues that NHS England's heavy handed approach to patient charge revenue subsequently means that a high number of dentists suffer ongoing financial losses simply for providing their patients with the necessary care. Capita on performer lists our members highlighted. Over 500 foundation dentists who faced having to stop working at the start of December, can now continue," commented BDA Vice Chair Eddie Crouch.

"Claims that would have fallen foul of the two-month rule due to slow performer attachments are now being permitted. We're making progress, but there is so much more we can do," he continued. "I urge all BDA members to raise this issue with colleagues and encourage them to share their experiences."

WORLD NEWS

Dentist is No. 1 job of 2017 in the US

By DTI

WASHINGTON, DC, USA: According to US News & World Report, which releases a list of the top 100 jobs in America every year, the profession of dentist is the best in 2017, with regard to growth potential, worklife balance and salary. Overall, health care jobs dominated the rankings.

The analysts found that, among the 100 best jobs, 52 were in a health-related field, including seven professions in dentistry. Overall, dentist ranked as the best job, followed by nurse practitioner and physician assistant.

By 2024, the employment growth in the profession of dentist is estimated at 18 per cent, amounting to about 23,300 new jobs. On average, dentists earned US\$152,700 in 2015, with the best paid earning more than US\$187,200 and the lowest paid earning less than US\$68,310.

The profession of orthodontist, which topped the list of best jobs last year, is now ranked the fifth best job in the US. Driven by increasing demand for specialised dental care, employment in the profession will grow by a forecast 18 per cent from 2014 to 2024, equivalent to about 1,500 new job openings. The median salary of an orthodontist was US\$187,200 in 2015.

At ninth place in the list of best jobs in 2017 is the profession of oral and maxillofacial surgeon, with a median salary of US\$187,200 in 2015 and a predicted employment growth rate of 18 per cent, or 1,200 new jobs, from 2014 to 2024. Oral and maxillofacial surgeon ranked third in the list of bestpaying jobs in 2015, however.

The increasing demand for dental restorative work as a result of the growing aging population in the US is expected to drive growth in the dental industry in general and in the profession of prosthodontist in particular. Therefore, prosthodontist was rated the 21st best job of 2017. On average, these dental professionals earned US\$119,740 in 2015 and employment in the profession is expected to see growth of 18 per cent too, list of best jobs. It is expected that more than 58,000 new jobs will open for dental assistants by 2024, translating to employment growth of 18 per cent. The median salary of a dental assistant was US\$35,980 in 2015.

US News & World Report compiled the list, taking into account

the ten-year growth volume and percentage with the projected number of openings from 2014 to 2024, the median salary, employment rate, future job prospects, stress level and work–life balance of various professions across 15 industries and businesses in the country. Data for the analysis was obtained from the Bureau of Labor Statistics.

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Owing to a faster average growth rate than most professions, the market for dental hygienists is booming, mainly as a result of the growing oral health awareness among consumers. The occupation was ranked the 32nd best job and employment is expected to grow by 19 per cent by 2024, with about 37,400 new job openings. The average dental hygienist in the US earned US\$72,330 in 2015.

The analysts ranked the profession of dental assistant 100 in the

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WORLD NEWS

Ancient dental plaque reveals dietary habits of early humans

By DTI

AD

YORK, UK/BARCELONA, Spain: Based on their study of dental plaque from Europe's oldest hominin, scientists have concluded that the use fire for cooking, but had a balanced raw diet of meat and plants. The research has once again demonstrated the potential of dental calculus to store dietary

region's earliest humans did not and environmental information use fire for cooking, but had a over such a long period.

> Archaeologists at the University of York and the Universitat Autònoma de Barcelona examined

dental plaque from a 1.2-millionyear-old hominin (Homo species), recovered by the Atapuerca research team in 2007 from the Sima del Elefante site in northern Spain. They extracted microfos-

THERE'S MORE TO THIS...

...THAN MEETS THE EYE

sils to find the earliest direct evidence of food eaten by early humans. These microfossils included traces of raw animal tissue, uncooked starch granules indicating consumption of grasses, pollen grains from a species of pine, insect fragments and remains of what might have been a toothpick.

All detected fibres were uncharred, and there was no evidence showing inhalation of microcharcoal—normally a clear indicator of proximity to fire. The timing of the earliest use of fire for cooking is hotly contested, with some researchers arguing that habitual use started around 1.8 million years ago, while others suggest it was as late as 300,000 to 400,000 years ago.

Possible evidence of firemaking has been found at some very early sites in Africa. However, the lack of fire evidence at Sima del Elefante suggests that this knowledge was not carried with the earliest humans when they migrated from Africa. The earliest definitive evidence of the use of fire elsewhere is 800,000 years ago at the Spanish site of Cueva Negra and at Gesher Benot Ya'aqov in Israel a short time later.

Taken together, this evidence suggests that the development of fire use occurred at some point between 800,000 and 1.2 million years ago, providing a new timeline for when the earliest humans started to cook food.

"This new timeline has significant implications in helping us to understand this period of human evolution—cooked food provides greater energy, and cooking may be linked to the rapid increases in brain size that occurred from 800,000 years ago onwards," said Dr Karen Hardy, lead author and Honorary Research Associate at the University of York and a Catalan Institution for Research and Advanced Studies research professorat the Universitat Autònoma de Barcelona.

According to Hardy, "Obtaining evidence for any aspect of hominin life at this extremely early date is very challenging. Here, we have been able to demonstrate that these earliest Europeans understood and exploited their forested environment to obtain a balanced diet 1.2 million years ago, by eating a range of different foods and combining starchy plant food with meat."



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The findings correlate well with previous research that hypothesised that the timing of cooking is linked to the development of salivary amylase, which is needed to process cooked starchy food, explained Hardy. "Starchy food was an essential element in facilitating brain development, and contrary to popular belief about the 'Paleodiet', the role of starchy food in the Palaeolithic diet was significant," she said.

WORLD NEWS

ROOTS SUMMIT 2016 held successfully

By DTI

Dubai, UAE: Two months ago, over 300 people from over 45 countries gathered at the Crowne Plaza hotel in Dubai for the 2016 ROOTS SUMMIT. For the past 15 years, the meeting has been an open and inclusive global learning forum, accessible to anyone involved in the practice of endodontic therapy. Featuring 20 distinguished speakers and a comprehensive industry exhibition, the 2016 summit was one of the most important events of last year's endodontics calendar.

According to co-chairman Stephen Jones, the audience at the 2016 ROOTS SUMMIT was the most geographically diverse in the history of the event. It saw a large number of people from the Middle East and North Africa, as well as many attendees from Europe and India. Some members even travelled to Dubai from Brazil, Chile, Australia and Paraguay.

During the promotion of the event, the organisers encouraged all dental professionals who have an interest in endodontics to attend. This resulted in not only endodontic specialists attending,

representing about half of the participants, but also in a considerable number of general dentists, oral surgeons, prosthodontists and dental students joining the meeting.

On 30 November, participants had the opportunity to attend a number of pre-congress hands-on workshops. Over the next three days, the scientifically and clinically relevant lectures, covering topics such as roots canal treatment planning, complex anatomy, clinical cases, irrigation, efficacy of treatment options and obturation, were all well attended. In addition, almost 20 companies showcased their latest products in the field of endodontics at the ROOTS SUMMIT industry exhibition.

The meeting originally started as a mailing list of a large group of endodontic enthusiasts in the 1990s, and has since 1999 evolved into organised ROOTS SUMMITs around the world. The summit has taken place in Canada, the US, Mexico (in conjunction with the Asociación Mexicana de Endodoncia), Spain, the Netherlands, Brazil and in India last year.



From left: Carlos Aznar Portoles, Roberto Cristescu, Nicola Grande, Ana Arias, David E. Jaramillo, Freddy Belliard, Ahmed Abdel Rahman Hashem, Stephen Jones, Gary Glassman, Sergio Rosler, Gianluca Plotino, Piotr Wujec, Walter Vargas Obando, Imran Cassim and Bojidar Kafelov.

Since the establishment of a dedicated Facebook group in 2012, the ROOTS SUMMIT has increased its membership from just under 1,000 participants to its current level of more than 23,000, including many global endodontic opinion leaders. Well over 100 countries are represented in the group. Members of the community engage in discussions regarding endodontic treatment, the various issues that affect the patient, prognoses, current literature, new equipment, as well as new procedures and

protocols, among others. The online community is also moderated by a volunteering group of endodontists.

In addition to this Englishspeaking, global ROOTS community, the Spanish-speaking global endodontic Facebook forum Endolatinos, which currently has 13,000 members, was established in 2010 from a mailing list of about 2,500 people. In 2013, Endolatinos organized the pre-congress of the Asociación Española de Endodoncia, the Spanish endodontic society, and about a month ago, the Asociación allowed Endolatinos to create the scientific program for its annual meeting, which was attended by 1,300 people.

The 2016 ROOTS SUMMIT was organised in collaboration with Dental Tribune International. At the closing ceremony, the organisers already disclosed that the next meeting will be held in 2018 in the German capital of Berlin. The exact dates are still to be announced.

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Another headache for dentists

The challenges of HMRC's Making Tax Digital scheme

By Alan Suggett, UK

According to the current timetable set, HM Revenue and Customs (HMRC) new Making Tax Digital (MTD) scheme is to commence on 6 April 2018. Announced by the government two years ago, it will present a severe headache for the majority of dentists and be yet another cost that they will have to cover.

The department has been holding consultations on the initiative, and these concluded on

7 November 2016. The aims of the scheme appear to be laudable in terms of simplifying and making the tax system more efficient. However, the dental industry will face specific challenges. Theoretically, MTD should be a positive step for all who embrace the Internet and digital commerce, and it should be a very efficient way to streamline tax calculations and submissions. However, until dental practices routinely have regular, accurate management accounts, which currently very few have, it will simply be



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yet another extra cost for most practice owners.

One of the key tenets of the scheme is the submission of quarterly updates to HMRC. This may not present much of an issue to most businesses, as they are used to paying VAT on a quarterly basis and preparing monthly management accounts. However, dentists are not registered for VAT, and even larger practices do not generally prepare monthly management accounts, and if they do, these are usually not a true representation of taxable profits, and various adjustments are required at the year end.

Practice owners usually do not have financially trained staff and use external accountants to prepare accounts under normal circumstances. In the case of associates, almost all will rely on external accounting support.

While there are fairly sophisticated software packages available that automate a large part of bookkeeping and can make this less tiresome, there is a potential problem with even the best accounting software. Accounting systems gather financial transactions, so would not take into account the reduction in profits due to falling behind in UDA performance (as the practice continues to be paid the full monthly contract value) in the case of an underperforming NHS practice.

The link between the accounting software and HMRC, unless manually overridden, will simply communicate the overstated profit level for three quarters and then the final year end return will adjust the profit downwards to the correct level. HMRC has not said what it will do with the quarterly information, but the danger is that such fluctuations will lead to greater scrutiny, and the only way to make the quarterly returns more accurate (for most practices) would be to obtain help from an accounting professional, at extra cost.

Another proposal of MTD is to widen the cash basis as a method for calculating profits for tax purposes. On the surface, this may appear attractive, but owing to accounting for NHS earnings and the link between these and NHS pension contributions, a move to do this could result in significant complications in relation to tax and pensions.

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Alan Suggett is a chartered accountant and partner at UNW chartered accountants, where he is head of the Dental Business

Unit, which looks after more than 400 dentist clients throughout the UK. He can be contacted at alansuggett@ unw.co.uk.







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