

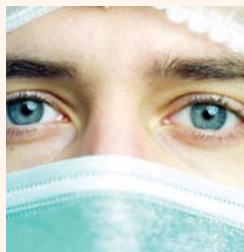
DENTAL TRIBUNE

— The World's Dental Newspaper • United Kingdom Edition  —

PUBLISHED IN LONDON

www.dental-tribune.co.uk

VOL. 12, No. 5+6



WHAT WOULD DR MO LAR DO?

In the fourth article of this series, 4dentists Managing Director Richard Lishman explains how to legally reduce one's tax bill.

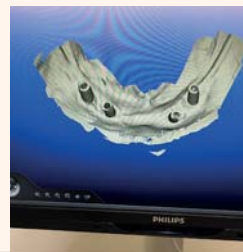
► Page 7



QUALITY CARE COMMISSION

Goodman Grant trainee solicitor Ben Williams discusses the risks of appointing a practice employee as registered manager.

► Page 8



IMPLANT TRIBUNE

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

► Page 13

UK dental schools come out on top in global ranking

By DTI

LONDON, UK/SHANGHAI, China: In a new global survey, four schools in the UK have been ranked as some of the world's top institutions for dental education. Among the top 50 dental schools worldwide, as ranked by Shanghai Ranking Consultancy, were departments from the University of Birmingham, the University of Manchester, the University College London and King's College London (KCL) whose Dental Institute was ranked seventh—the highest of all the UK-based institutions.

In a similar survey published by QS World University Rankings in London last year, KCL was ranked among the four best dental schools in the world. According to the institute's executive dean, Professor Mark Woolford, these new results reaffirm the institution's position as a world-class institution and reflect the dedication, commitment and innovation of their academic and professional staff, students and alumni.

"King's places great importance on the research carried out in the Dental Institute," Woolford commented. "It is the clear top dental school for research outside North America using metrics that are based on measurable outcomes."

"I am very pleased the work of many colleagues receives the recognition it so richly deserves," Woolford said.

Based in Shanghai, China, Shanghai Ranking Consultancy is a fully independent organisation, which, in its own words, is dedicated to researching higher education intelligence and consultation. Since 2009, it has been the official publisher of the Academic Ranking of World Universities, which measures several indicators of 4,000 universities worldwide, including research quality and productivity, as well as the extent of international collaboration, the amount of research published in top journals and the number of significant academic awards the faculty receives from professional organisations. They currently rank 52 academic subjects in five categories, including medicine, which comprises both dentistry and oral sciences.

This year's ranking of dental schools saw an overwhelming dominance of American institutions, with eight out of ten of the highest-ranked schools based in



© King's College London, UK

The King's College London Dental Institute was ranked seventh best dental school globally in the new survey.

the US. Besides the KCL Dental Institute, the only other dental school not based in the UK that was ranked in the top ten, was the University of Sao Paulo in Brazil. In addition to the UK, Brazil, the Netherlands and Canada saw a sig-

nificant number of their dental schools ranked high in the survey. The University of Michigan School of Dentistry, which is also one of the oldest dental institutions in the world, was named the top school globally.

More information on the rankings are available at www.shanghairanking.com/Shanghairanking-Subject-Rankings/dentistry-oral-sciences.html.

DDU: Mobile devices pose security risk in dental practice

By DTI

LONDON, UK: The Dental Defence Union (DDU) in London has cautioned dentists not to take and store clinical photographs on mobile devices like smartphones or tablets. In view of the recent cyber-attacks on NHS systems in the country, the organisation also advised practices to have an information security policy in place on all their computers, as well as a designated person ap-

pointed to oversee data protection.

Back in May, a global ransomware attack brought disruption to NHS systems nationwide. Although patient data was not exposed, according to authorities, details of thousands of NHS staff were stolen in the process.

While taking clinical photographs can be useful for treatment planning and protecting oneself

from patient complaints, storing them on a mobile device could be a breach of the Data Protection Act, even if that data is subsequently transferred to the patient record system and deleted from the personal device, explained dento-legal adviser David Lauder in an editorial published in the latest DDU journal issue.

Instead, he said practices are advised to use a dedicated clinical camera that can be stored away se-

curely in the practice and to always seek written consent to the use of the photographs from their patients in order to avoid possible legal consequences.

"The impact that mobile devices have had on society is undeniable. As they become an increasingly common part of our daily lives, it is understandable that many practitioners use them in the dental surgery," Lauder wrote. "But because of the legal consider-

ations associated with the protection of personal data, and the potential for mobile devices to be lost or stolen, it would be wise to avoid taking clinical photographs on a mobile phone."

Under the Data Protection Act 1998, clinical photographs of patients, even when unidentifiable, are considered personal confidential data. A breach can lead to fines being issued by either the General Dental Council or the employer.

“Say cheese!”



Glaswegians attempt Guinness record with world's largest smile

By DTI

GLASGOW, UK: Contrary to common belief, research suggests that people in Glasgow are among those in Britain who smile the most. This surprising finding was recently underlined by students and staff of the University of Glasgow who joined pupils and teachers from the area in an attempt to set a new Guinness record by forming the world's biggest smile.

The event in June brought together over 1,000 participants at the Scottish Event Campus, formerly the Scottish Exhibition and Conference Centre, in an effort to raise awareness of oral health. Participants wore red and white ponchos in order to form the lips and teeth of a giant smile. The attempt is now awaiting verification for recognition as a Guinness World Record.

If successful, it will join records like the world's largest smiley formed by people in Manila in the Philippines in 2015.

According to the head of the University of Glasgow dental school Prof. Jeremy Bagg, the event successfully highlighted the important message of maintaining oral health. “The event has been a huge amount of fun to organise and our sincere thanks go to all of the many partners and organisations involved who helped to make this happen. I am delighted that we were able to achieve our aim of assembling 1,000 participants in the shape of a big smile as Glasgow's contribution to National Smile Month and I sincerely hope that Guinness World Records will verify this as the world's biggest smile,” he said.



Students and staff of the University of Glasgow were joined by pupils and teachers from the area to form the world's biggest smile.

Congratulating the organisers on their achievement, Head of the Evidence for Action Team at NHS Health Scotland and consultant in dental public health Dr Colwyn Jones warned that, while oral health has improved throughout Scotland through programmes like Child-smile, children living in poorer areas are still more likely to suffer from dental caries. “Events like the one organised today allow us to remind people that tooth decay is almost entirely preventable,” he said.

Organised by the university's School of Dentistry, the Guinness World Record attempt received support by the city of Glasgow, NHS Scotland and the British Endodontic Society, among others. It was part of this year's National Smile Month, which is run by oral health charity the Oral Health Foundation in London and took place from 15 May to 15 June with plenty of activities centring on oral health throughout the country.

Study confirms virtual reality improves patient satisfaction

By DTI

DEVON, UK: Though the use of virtual reality (VR) in dentistry is steadily growing, variation in its efficacy due to differing VR environments has rarely been measured. A new study conducted by a team from the universities of Plymouth, Exeter and Birmingham—in conjunction with Torrington Dental Practice in Devon—has found that dental patients enjoy an overall better experience when engaged in a VR walk in a coastal area than in a city.

Patients who agreed to the study were randomly assigned to three separate situations: conventionally performed procedures without VR, a walk around a virtual, but anonymous, city or a walk along the coastline of Devon's Wembury Beach. Patients chosen for the last two groups were provided with a headset and handheld controls.

The study found that the group who virtually walked along the coastline experienced the least amount of pain and recollected their treatment as such. These findings were not evident in the

group who engaged with the cityscape VR.

“The use of virtual reality in health care settings is on the rise but we need more rigorous evidence of whether it actually improves patient experiences,” said Dr Karin Tanja-Dijkstra, lead author of the study.

“Our research demonstrates that under the right conditions, this technology can be used to help both patients and practitioners.” The study authors emphasised that the VR environment patients engage

with is crucial to reducing their pain and anxiety when visiting the dentist. “That walking around the virtual city did not improve outcomes shows that merely distracting the patients isn't enough; the environment for a patient's visit needs to be welcoming and relaxing,” said Dr Sabine Pahl, coordinator of the study at Plymouth University.

“It would be interesting to apply this approach to other contexts in which people cannot easily access real nature such as the workplace or other healthcare situations.”

IMPRINT

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

EDITORS:
Kristin HÜBNER
Yvonne BACHMANN

ONLINE EDITOR/SOCIAL MEDIA MANAGER:
Claudia DUSCHEK

MANAGING EDITOR & HEAD OF DTI COMMUNICATION SERVICES:
Marc CHALUPSKY

JUNIOR PR EDITOR:
Brendan DAY
Julia Maciejek

COPY EDITORS:
Ann-Katrin PAULICK
Sabrina RAAFF

CLINICAL EDITORS:
Magda WOJTKIEWICZ
Nathalie SCHÜLLER

PUBLISHER/PRESIDENT/CEO:
Torsten R. OEMUS

CHIEF FINANCIAL OFFICER:
Dan WUNDERLICH

BUSINESS DEVELOPMENT MANAGER:
Claudia SALWICZEK-MAJONEK

PROJECT MANAGER ONLINE:
Tom CARVALHO

JUNIOR PROJECT MANAGER ONLINE:
Hannes KUSCHICK

E-LEARNING MANAGER:
Lars HOFFMANN

MARKETING SERVICES:
Nadine DEHMEL

SALES SERVICES:
Nicole ANDRA

ACCOUNTING SERVICES:
Anja MAYWALD
Karen HAMATSCHEK
Manuela HUNGER

MEDIA SALES MANAGER:
Antje KAHNT (International)
Barbora SOLAROVA (Eastern Europe)
Hélène CARPENTIER (Western Europe)
Maria KAISER (North America)
Matthias DIESSNER (Key Accounts)
Melissa BROWN (International)
Peter WITTECZEK (Asia Pacific)
Veridiana MAGESWKI (Latin America)

EXECUTIVE PRODUCER:
Gernot MEYER

ADVERTISING DISPOSITION:
Marius MEZGER

DESIGNER:
Matthias ABICHT

INTERNATIONAL EDITORIAL BOARD:
Dr Nasser Barghi, Ceramics, USA
Dr Karl Behr, Endodontics, Germany
Dr George Freedman, Esthetics, Canada
Dr Howard Glazer, Cariology, USA
Prof. Dr I. Krejci, Conservative Dentistry, Switzerland
Dr Edward Lynch, Restorative, Ireland
Dr Ziv Mazor, Implantology, Israel
Prof. Dr Georg Meyer, Restorative, Germany
Prof. Dr Rudolph Slavicek, Function, Austria
Dr Marius Steigmann, Implantology, Germany

Published by DTI

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

Regional Offices:

UNITED KINGDOM
535, Stillwater Drive 5
Manchester M11 4TF
Tel.: +44 161 223 1830
www.dental-tribune.co.uk

DT ASIA PACIFIC LTD.
c/o Yonto Riso Communications Ltd,
Room 1406, Rightful Centre,
12 Tak Hing Street, Jordan,
Kowloon, Hong Kong
Tel.: +852 3113 6177
Fax: +852 3113 6199

DENTAL TRIBUNE AMERICA, LLC
116 West 23rd Street, Suite 500, New York,
NY 10011, USA
Tel.: +1 212 244 7181
Fax: +1 212 224 7185

© 2017, Dental Tribune International GmbH

DENTAL TRIBUNE
The World's Dental Newspaper - United Kingdom Edition

All rights reserved. Dental Tribune makes every effort to report clinical information and manufacturer's product news accurately, but cannot assume responsibility for the validity of product claims, or for typographical errors. The publishers also do not assume responsibility for product names or claims, or statements made by advertisers.

Opinions expressed by authors are their own and may not reflect those of Dental Tribune International. Scan this code to subscribe our weekly *Dental Tribune UK* e-newsletter.



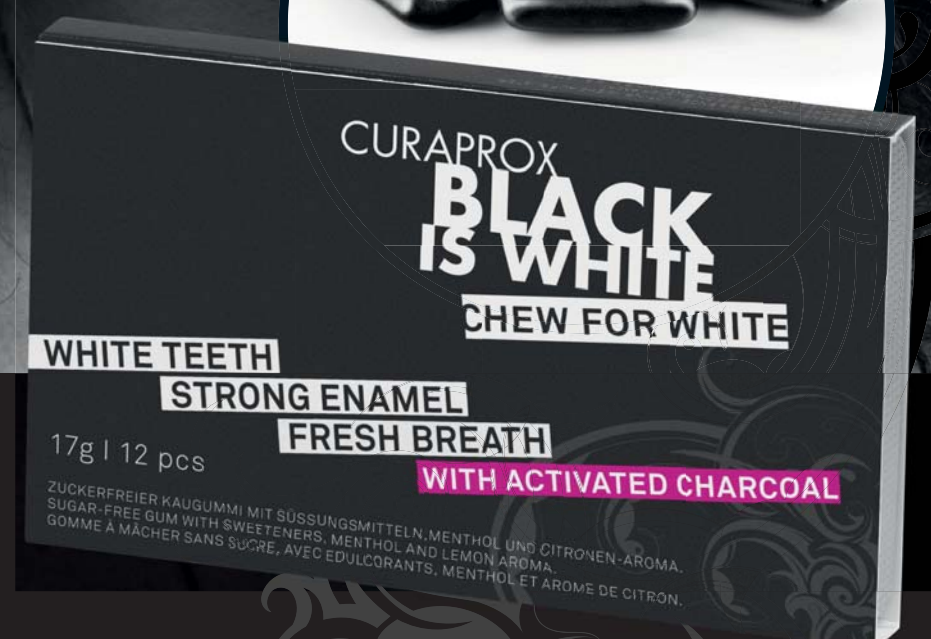
CURAPROX

**WHITE TEETH
STRONG ENAMEL
FRESH BREATH**

**WHITE TEETH DUE TO
HYDROXYLAPATITE**

CURAPROX
**BLACK
IS WHITE**
CHEW FOR WHITE

WITH ACTIVATED CHARCOAL



Surge of honours for dentists in Queen's list

By DTI

LONDON, UK: A former Deputy Chief Dental Officer, a prominent orthodontist and a dental philanthropist have been named in the 2017 Queen's Birthday Honours. Appointed to the Order of the British Empire, among other dental professionals, were Prof. Nigel Hunt from the UCL Eastman Dental Institute in London and Dr Linda Greenwall in Hampstead.

An authority on tooth whitening and aesthetic dentistry, Greenwall lectures extensively, in addition to running a multidisciplinary private practice. She is also founder of the British Dental Bleaching Society and the Dental Wellness Trust charity, which aims to promote good oral health in less fortunate communities around the world.

Hunt has been a professor and Head of the Department of Orthodontics at the UCL Eastman

© Shaun Jeffers/Shutterstock.com



Each year, the Queen's birthday honours list recognises members of the British public for their contribution to various fields.

Dental Institute since 1998. There, he also leads a research

team in the field of craniofacial reconstruction and tissue engi-

neering. Previously, he served as President of the British Ortho-

dontic Society and Dean of the Faculty of Dental Surgery of the Royal College of Surgeons of England.

Also recognised for her contributions to dentistry was Dr Serbjit Kaur from Park View Dental Practice in Leicester. She served as Deputy Chief Dental Officer for England under Dr Barry Cockcroft from 2008 to 2015. Further honours recipients were Margaret Katherine Ross, Programme Director for the Bachelor of Science in Oral Health Sciences at the Edinburgh Dental Institute, and Dawn Ailsa Adams, Clinical Director of Community Dental Services at NHS Fife.

Every year, the Queen's Birthday list recognises members of the public in Britain for their contributions to various fields. This year's list saw honours awarded to over 1,000 people, including Sir Paul McCartney, MBE; J. K. Rowling, OBE; and comedian Billy Connolly, CBE, among others.

State-of-the-art dental education centre opens in Bradford

By DTI

BRADFORD, UK: A £500,000 sophisticated education and training facility designed to enhance and further the skills and knowledge of dental health care staff has just been completed at Bradford College. Offering training and continuing professional development courses for dental professionals on topics such as fluoride application, oral cancer awareness and impression taking, the Northern Dental Education Centre (NORDEC) will also provide apprenticeships for those seeking employment in the dental industry.

The high-spec facility is a joint enterprise between Bradford College and the Leeds City Region Enterprise Partnership (LEP) and is housed in the college's £10 million Advanced Technology Centre on Randall Well Street in the city centre. The facilities include a classroom set up like a dental surgery, a room filled with phantom heads and realistic open-mouthed manikins that offer the opportunity to practise in close to real-life conditions. It also has a decontamina-

tion suite and space for lectures, conferences and workshops.

Andy Welsh, CEO of the Bradford College Group, said: "We are delighted to be working with the LEP in establishing a dental training base in Bradford that will deliver high-quality training to the dental profession. NORDEC is dedicated to the task of training healthcare professionals, driving clinical standards and improving clinical leadership through opportunities for continuous personal and professional development."

Susan Hinchcliffe, head of the LEP and leader of Bradford Council, praised the completion of facilities and expressed her confidence that the new centre would provide a fantastic boost to the dental industry nationwide.

The centre was opened by MP Judith Cummins and attended by key figures from the dental industry, and education, politics and health departments. Apprentice dental nurses will be among the first to benefit from the new facilities.

DSC appoints Sheffield dental school dean as new chair

By DTI

LONDON, UK: The Dean of the University of Sheffield's School of Clinical Dentistry, Prof. Chris Deery, has been appointed as the new chair of the Dental Schools Council (DSC). He is succeeding Prof. Callum Youngson, the head of the School of Dentistry at the University of Liverpool, who has been leading the organisation since 2014.

Commenting on his appointment, Deery said owing to an increase in the number of clinical dental academics, as demonstrated by a recent survey, the opportunities to conduct dental research must be increased. More must also be done to provide support for those who work in clinical academia, which will require collaboration from organisations across the sector, according to Deery.

"Professor Youngson has done a fantastic job leading the Council for the last few years," he said. "I look forward to continuing this work alongside my dental school colleagues and our colleagues from across dental healthcare."

"We have seen great strides in public dental health over the last decade and these strides are in



© University of Sheffield, UK

Prof. Chris Deery

large part down to the quality of our dental school graduates," he added.

Also working as Programme Director for the MCLinDent in Paediatric Dentistry, the Clinical Lead for Paediatric Dentistry and Associate Clinical Director at the Charles Clifford Dental Hospital, Deery joined the University of Sheffield as paediatric dentistry professor in 2006. Since 2015, he has been holding the position

of Dean at its dentistry department.

Among other positions, Deery also serves as the Editor-in-Chief of the International Journal of Paediatric Dentistry published by John Wiley & Sons and as Chair of the Consultants in Paediatric Dentistry Group.

The Dental School Council represents all 18 dental schools in the UK and three in Ireland.

Your Customers Deserve the Most Clinically Tested Zirconia

6-Year Independent Clinical Study Results

1. What we have learned about zirconia over the past 11 years (Continued)

B. Full-strength BruxZir zirconia formulation in molar crowns at 6 years of clinical service

1. Fracture at 6 years of full-strength BruxZir zirconia = 0%. The BruxZir cases received minimal tooth preparation (<1.0mm occlusal reduction with a slight chamfer margin), RMGI cementation, and subjects with bruxing/clenching habits.

2. Full-strength BruxZir zirconia molar crowns at 6 years show:

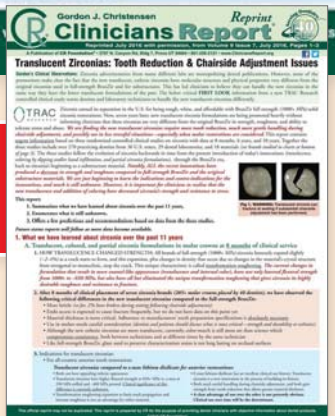
- Most durable of 118 white materials in clinical trials performed by this lab in the past 40 years
- Transformation toughening that stops cracks as demonstrated by scanning electron microscopy
- Tolerates minimal tooth preparation
- Tolerates bruxing/clenching
- No negative influence on occlusion over 6 years (no changes in muscles, joint, or local tooth mobility)
- Low biofilm retention
- Zero debonds at 6 years with simple wash/dry after try-in and RMGI cementation (RelyX Luting Plus; 3M)
- Esthetics adequate, but not excellent
- Excellent biocompatibility
- Receives some wear from all types of dental materials and from enamel; receives more wear than it delivers on opposing dentition (per measurement and monitoring of wear faces over 3 years: Christensen, RP, et al, J Dent Res Vol #93(A): #186275, 2014.)

3. Indications for full-strength BruxZir zirconia:

- Posterior tooth restoration
- When minimal tooth preparation is desired
- Bruxing/clenching patients
- Those engaged in accident prone activities, ie: athletes
- When maximum longevity is preferred over optimal esthetics
- Multi-unit all-ceramic restorations

This official reprint may not be duplicated. This reprint is prepared by CR for the purpose of providing dental clinicians with information.

©2016 CR Foundation®



See the full 6-Year Independent Clinical Study results by visiting bruxzir.com

An independent, nonprofit, dental education and product testing foundation, Gordon J. Christensen Clinicians Report®, July 2016.



Choose from these blanks:

BruxZir®
Anterior SHADED

BruxZir®
Solid Zirconia Milling Blanks

BruxZir®
SHADED
Solid Zirconia Milling Blanks

BruxZir®16
SHADED
Zirconia Milling Blanks



All BruxZir zirconia is manufactured in California.

BruxZir is a registered trademark of Glidewell Laboratories.

HENRY SCHEIN®

DENTAL | LABORATORY

Henryschein.co.uk | Lab@Henryschein.co.uk

0800 032 8018

UK's first professional dental network expands further

By DTI

BIRMINGHAM, UK: One of the highlights of this year's Dentistry Show in Birmingham was undoubtedly the after-party organised by Dental Circle. Over 250 of the UK's finest in dentistry took to the Genting Hotel near the National Exhibition Centre for a night of fun, celebration and professional networking. The event was an all-out success for the young network, according to founder and CEO Dr Dev Patel, so much so that it plans to hold an even bigger one next year.

The Next Generation Conference, with sessions specifically that ran concurrently throughout the show in May, was also sold out completely. There, young dentists had the opportunity to obtain valuable insights into a variety of subjects, including starting to place implants and how to manage tooth wear, by well-known national experts, like Dr Dev Patel, Dr Tif Qureshi and Ashley Latter.

Patel said that membership for the Dental Circle platform, which was founded in 2014, has received a significant boost over the last 15 months. According to him, over 7,000 dental professionals are currently registered on the site, which facilitates communication and networking within their specific field or area through a convenient members map. On the site, a personal profile page allows each member to add his or her interests and achievements and upload images of his or her clinical cases and share them with the rest of the Dental Circle community. Furthermore, members can join special interest groups led by mentors to explore or deepen their knowledge of various aspects of the profession.

Significant updates were recently introduced with a new job section, among other things, that is aimed at helping dentists to find work more easily in an increasingly challenging marketplace.

"Today's dental market is a tough environment owing to many graduates entering an already saturated marketplace. Many have to travel to different locations at the beginning of their career," Patel said. "Our job section was designed to help them stand out and find full-time quality employment. It is currently one of the most interactive job search engines on the market."

In addition to its website, Dental Circle remains highly active in hands-on education. Among four courses to be held within the year, a one-day course titled "How to Grow your Dental Practice" is scheduled for October in London. Other well-known market competitors, such as Henry Schein Medical, Dentsply Sirona and Nobel Biocare, have come on board to support these events, which are planned to be extended next year. There are also plans, Patel said, to increase the number of networking events like the one at the Dentistry Show.



Dental Circle founders Dev Patel (left) and Amit Patel (right) with London-dentist Nikhil Sethi.

Furthermore, he now intends to approach dental schools and universities in order to allow students to join the network. At present, only dentists who are registered with the General Dental Council are able to sign up.

"We want to make sure that all members of the profession will be

able to join our website," Patel emphasised.

More information about Dental Circle and free registration on the site is available at www.dentalcircle.com. There, visitors can also find information about the network's educational offering.

CURAPROX Black Is White—Chew it!

By Curaden

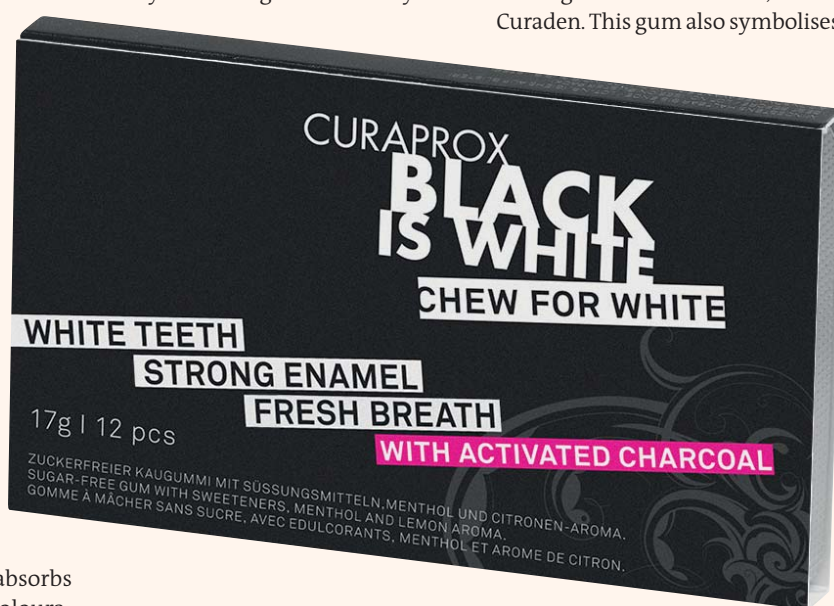
KRIENS, Switzerland: Health begins in the mouth—and not just health: freshness and beauty start with an open, confident smile. That's what CURAPROX, the oral hygiene brand from Swiss company Curaden, stands for. Brand-new for the UK market is its Black Is White activated charcoal chewing gum. Black, subtly citrusy and minty, this effective whitening product boasts five amazing ingredients.

Containing activated carbon for a gentle whitening effect, there's no chewing gum like it. This natural ingredient simply absorbs particles that cause discolouration, removing stains without damaging the enamel.

Hydroxyapatite, a natural mineral that's the main component of dental enamel, fills micro-lesions and cavities that are starting to form. It remineralises the dental enamel and seals dental tubules, thereby giving the chewing gum protective and sensitivity-relieving properties. Hydroxyapatite is also a main ingredient of the well-known Black Is White toothpaste.

Glucose oxidase promotes a healthy balance of bacteria in the mouth. This completely natural enzyme turns glucose into hydro-

"Black Is White chewing gum is a wonderful product that promotes beauty and oral health," according to Ueli Breitschmid, CEO of Curaden. This gum also symbolises



gen peroxide and simultaneously activates the salivary lactoperoxidase system. The result: no bad bacteria and no possibility of dental caries, gingivitis or periodontitis.

And the chewing gum wouldn't be complete without xylitol. This special sweetener is extracted from trees and has an antibacterial effect. Saliva-stimulating, xylitol remineralises the dental enamel and is clinically proven to reliably prevent dental caries.

the CURAPROX mission of offering design-orientated and highly effective products that make a difference. "As part of our successful Black Is White line, including the Black Is White toothpaste, Hydrosonic Black Is White sonic toothbrush and Black Is White manual toothbrush, we are now offering something unusual and exclusive."

Buy Black Is White chewing gum at www.curaprox.co.uk.

Caries detection tech close to launch

By DTI

EDINBURGH, UK: A novel system developed in Scotland for immediate measuring of demineralisation of teeth could soon make its way abroad, as the developer CALCIVIS has recently announced the completion of a premarket approval study that is intended to make the promising technology available to US dentists in addition to clinicians in the UK.

The study was conducted among 111 patients in several dental practices in Edinburgh over the past six months, and the first read-out of data will be available over the next few weeks. If successful, premarket approval by the US Food and Drug Administration for the technology is expected in the second half of 2017. According to CALCIVIS CEO Adam Christie, the US regulatory body has already been consulted on the study design and statistical approach as part of the regulatory pre-submission process.

"Gaining US approval is critical for us to maximise the commercial potential of the CALCIVIS imaging system which we believe will transform the management of enamel demineralisation associated with caries and erosion and support the wider adoption of preventive dentistry," he said.

The system, which has received over £8 million in funding from the EU and the Scottish Investment Bank, among other institutions, has already gained approval by European regulators and is anticipated to be launched in the UK later this year. Originally developed by researchers at the University of Dundee, the CALCIVIS imaging device allows the real-time detection and visualisation of calcium ions released by demineralising carious lesions in routine dental practice. In order to achieve this, it makes use of bioluminescence with a special solution containing a photoprotein applied to the tooth surface. Photographic mapping with CALCIVIS then provides clinicians with accurate information about the location of active caries or other problems, like acid erosion, in patients.

In addition to helping to detect those conditions in advance, the system is intended to work as a communication tool between patient and dentist, the study's principal investigator and orthodontist at Downie, Harper and Shanks Dental Practice in Edinburgh, Dr Neil Shanks, explained.

"It will also provide a clear explanation and justification of preventive management approaches to patients, helping to ensure their compliance," he said.

What would Dr Mo Lar do? Part 4

How to legally reduce one's tax bill

By Richard Lishman, UK

Over the course of this series, the 4dentists group will explore ways to tackle a number of personal and professional challenges by providing advice and guidance to fictional character Dr Mo Lar. In this article, the fourth in the series, we look at how he could legally reduce his tax bill.

Lar operates as a sole trader. In other words, he is classed as the exclusive owner of his own business and is entitled to keep all profits after tax and National Insurance. What he takes home will depend on which Income Tax bracket he falls into. Now that he has some experience as an associate, his earnings will be in the region of between £60,000 and £100,000, which means he falls into the Higher Rate Threshold (HRT). Once he starts earning above £100,000, however, his Personal Allowance – the level at which Income Tax begins to be paid – will be reduced by £1 for every £2 of income above this limit. For the tax year 2017/18, the Personal Allowance is £11,500. As for National Insurance, Lar falls into the Class 4 category, which means he is required to pay 9 per cent on profits between £8,060 and £43,000. As from April 2018, this will rise to 10 per cent and again to 11 per cent in 2019. Anything above £43,000 will be taxed at 2 per cent.

One way in which Lar can pay less tax and save money is to make sure he claims all of his tax-deductible expenses, such as subscriptions and technical journals, lab costs and hygienists fees, course costs, payments to charity, equipment, uniforms and accountancy and management consultancy fees. As a sole trader, Lar is also eligible to claim a percentage of the running costs of a car as long as he keeps detailed mileage records. It is important to note, however, that travel between home and the surgery is not classed as a business journey.

If Lar plays it smart with his tax payments, he could minimise his tax even further. Because he is self-employed he is able to select when his accounting year ends. Choosing a date early in the tax year would give him more time to prepare his accounts and longer to pay the amount of tax due. If in the event it looked like Lar would be earning less than the year before, he could apply to reduce any payments on account due to HMRC – in other words, any advance payments towards his tax bill. For the best results it is always best to utilise the services of a specialist dental accountant.

There are a number of savings that can be made outside of work too. At this stage in his life, Lar is

not married and has no children, which means if he wanted to make some extra cash he could rent a room in his property. The Rent a Room relief would mean he could

receive up to £7,500 in rent each year from a lodger, completely tax-free. When he does decide to marry, he could consider transferring his investment assets to his

spouse, if they are in a lower tax bracket.

In the meantime, the best option for Lar would be to mitigate

tax through maximising his pension and Independent Savings Account (ISA) Annual Allowances (AA). For the tax year 2017/18, the pension AA is £40,000, so to get

AD

Technar loupes



Main Features

Manufactured to your specification by us, in the U.K.

Available in magnifications 2.5, 3.0, 3.5 & 4.0x

Working distance 32-55cms

Choice of frame colours and finishes

Complete with Lumibrite 2 high power illumination

light intensity greater than 31,000 lux @ 34cms.

10 hour run time on full power. Recharges in 4 hours

Limited prescriptions available.

Call 01442-890744 to book an Appointment



C&D (MICROSERVICES) LTD. UNIT 24, SILK MILL INDUSTRIAL, BROOK ST. TRING HERTS. HP23 5EF
U.K. TEL. 01442-890744 Mob. 07973218769 EMAIL : GDMICRO42@AOL.COM GDMICRO.CO.UK



© HQQuality/Shutterstock.com

the most from his money with no tax implications, Lar should think about investing some of his earnings into his pension pot. If in the event he were to exceed this amount, he would be taxed on the excess at his highest marginal rate.

If his salary is increased and he starts earning above £150,000 he would be subject to the Tapered Annual Allowance. At £210,000, for instance, Lar's AA would be reduced to just £10,000. As such, it is worth considering how he could

leverage his money to his advantage, especially as he plans on purchasing his own practice in the future.

In regard to Lar's ISA, he should ensure that he makes full use of

the AA, which is £20,000 for 2017/18. With the added benefit of no income tax on the interest or dividends and all profits from ISA investments are exempt from Capital Gains Tax, this is a great way to legally reduce a tax bill.

While there are a number of ways in which mitigation can be achieved, the process can be extremely complex and confusing. As such, it is always best to employ the help of specialist accountants and Independent Financial Advisers such as those at the 4dentists group. Dentists like Lar may have to invest in help from the experts, but it will save him money in the long run.

Next issue: Dr Mo Lar gets married and starts a family.



Richard Lishman is the Managing Director of money4dentists, a firm of specialist independent financial advisers who help dentists across the UK manage their money and achieve their financial and lifestyle goals.

The risks of appointing a practice employee as registered manager

By Ben Williams, UK

For many, deciding who is going to be the Care Quality Commission (CQC) registered manager for their practice is another layer of red tape and often practice owners delegate this role to the practice manager, who is an employee in the majority of cases. Appointing the practice manager is an option many practices choose given that the role of CQC registered manager is to manage the regulated activity on behalf of the practice owner in the case in which the practice owner is not going to be in charge of the day-to-day regulated activities himself or herself.

The registered manager has legal responsibilities in relation to that position. Indeed, he or she shares the legal responsibility for meeting the requirements of the relevant regulations and legislation with the practice owner as the regulated provider. As such, the role of a registered manager goes hand in hand with managing the practice. However, what happens when the employee registered manager hands in his or her employment termination notice, or is found guilty of gross misconduct and has his or her employment terminated overnight?

Under CQC regulations, if a registered manager is going to be absent for 28 days or more, there is an obligation for the practice owner to give notification. This should be the first step taken when it becomes apparent that the regis-

tered manager has left or will be leaving. From there, it is a matter of applying to CQC to appoint a new registered manager as soon as possible, whether it be the practice owner, another employee or the new practice manager. At the same time, the outgoing registered manager should cooperate in cancelling his or her registered manager registration.

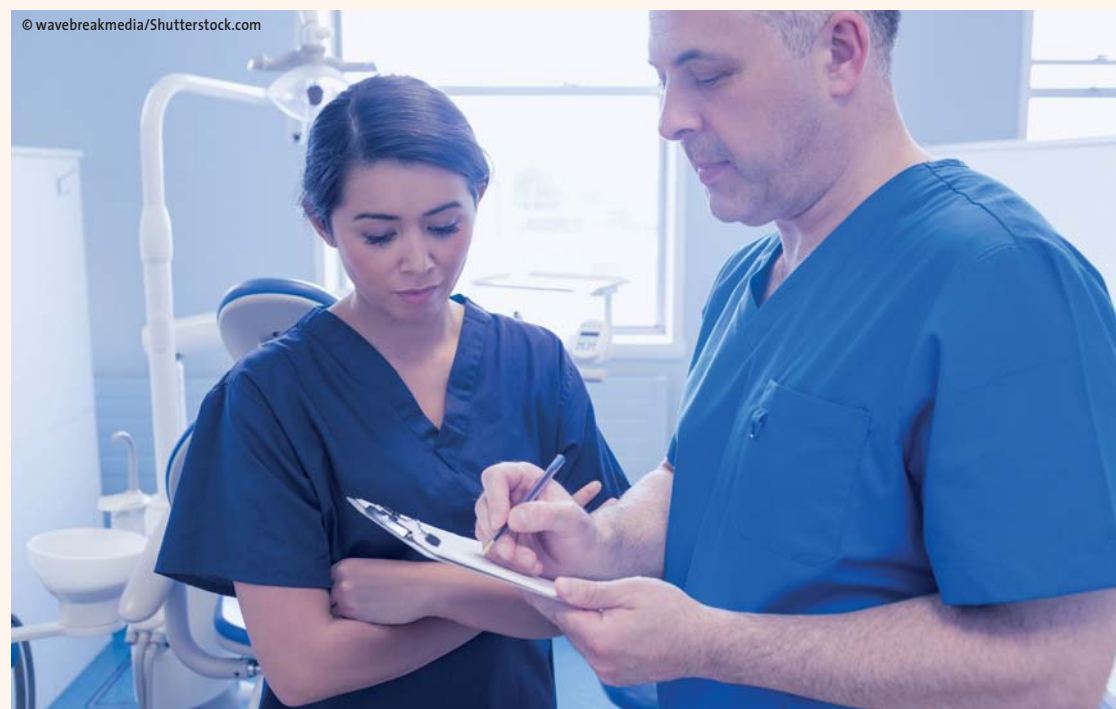
If the end of the employment was not amicable, however, this is something that may prove easier said than done. If the employee refuses to cancel his or her registra-

tion, it is vital that all reasonable steps should be taken to rectify the situation. It is in nobody's interest to have an absent registered manager, not least the patients'. In any event, the practice could be left without a registered manager carrying out his or her obligations in the interim ten to 12 weeks while the application to appoint a new manager is being processed by CQC. This is not to say that employees should never be appointed as registered managers, but considerations must be given to situations in which they may no longer be employees.

How can these issues be overcome? The actual process cannot be avoided, but making the transition of registered managers smooth without disruption is achievable. When appointing a new employee as the practice's CQC registered manager, some important factors have to be considered, such as having a ten- to 12-week contractual notice period in place to provide the practice owner with a time frame in which to deal with the CQC applications to change the registered manager—and negate the need to alert CQC to an absent registered manager. Specific provisions should be

included in the contract of employment that oblige the employee to do all things necessary and sign all such documents that allow for the change of registered manager during his or her notice period or/and upon the termination of employment. If an existing employee has been appointed as the registered manager, practice owners should issue an updated employment contract and job description that place these obligations on the employee.

As the discussion shows, it is not difficult to fall foul of the CQC regulations. However, by carefully drafting all employment contracts for registered managers, and having guidance through the process, disruption to the practice can be avoided.



© wavebreakmedia/Shutterstock.com



Ben Williams is a trainee solicitor at Goodman Grant in Liverpool. He works as part of the dental team on a variety of matters, including dental due diligence, CQC registration, drafting associate agreements and employment contracts, and carrying out administrative duties for the team.



ROOTS

S U M M I T

is coming to
BERLIN

28 June — 1 July 2018

Berlin, Germany

www.ROOTS-SUMMIT.com

