Dental Tribune

The World's Dental Newspaper · United Kingdom Edition

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News in Brief

Dental Divas launches
Dental Divas, an American organisation designed to support the needs of women dentists, has announced the official launch of Dental Divas Online. The interactive website allows members to connect with other dentists, providing women dentists a place to share their ideas and network themselves. According to an ADA study, the dental industry is comprised of 40 per cent women dentists, and yet until recently, there were very few options in the form of resources, networking, and support for the challenges that women dentists face. The interactive website provides informative articles and a variety of discussions on hot topics of interest, such as running a practice, peer advice, job opportunities and even help finding maternity leave fill-in. DentalDivasOnline.com.

Octoberdent
A dentist and her nurses in Germany have reportedly changed their uniforms to cleavage-maximising 'Alpine lounge'-themed outfits in a supposed bid to ease patients' fears. According to Metro, Dr Marie-Catherine Klarkowski came up with the idea for herself and her ten assistants after visiting an Oktoberfest event featuring barmaids in revealing 'dirndls'. Klarkowski said: "The most important thing is to take away patients' fear. The sight of cleavages gets patients narcotised and distracted from the pain rather quickly. "Some patients' mouths are already wide open on entering the practice." The Relax & Smile practice in Munich has reportedly seen a rise of a third in its number of clients - all men - since the change.

'Meet the Dentist'
Davidson County dentists and Davidson County School Readiness and Smart Start programs in America will hold "Meet the Dentist" activities at Davidson County libraries in February for preschool children and their parents. Like the UK's own version of oral health month activities, these annual celebrations raise awareness about the importance of maintaining good oral health. Developing good habits at an early age helps children gain a good start on a lifetime of healthy teeth and gums so dentists and their staff will provide dental education for children and parents, dental screening and referral, and free toothbrushes.

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Positive review of HIV health staff ban

The Department of Health confirms review of 'outdated' HIV policy

The Department of Health has confirmed that the policy which currently prevents HIV-positive surgeons and dentists from working in the UK is being reviewed.

Under Department of Health rules, HIV-positive health workers working in surgery, dentistry and specialist nursing, plus obstetrics and gynaecology are not allowed to carry out invasive surgery or 'exposure prone procedures' that could risk blood contamination.

The announcement has been welcomed by campaigners and Aids charities, who say advancements in HIV therapy drugs makes it easier for people to undertake such clinical roles.

British policy is stricter than in many European countries plus the US and Australia, where dentists with HIV can work.

According to reports, there have been no reported healthcare worker to patient HIV transmissions in the UK, and only four such cases recorded worldwide and furthermore, dentists with HIV are permitted to work in the US and Australia.

According to reports, a DH spokesperson said: "There is a very low risk of transmission of HIV from an infected healthcare worker to patient during certain exposure prone procedures. Department of Health guidance recommends that healthcare workers infected with HIV do not undertake these procedures."

One dental professional said: "I think that this review hopefully leading to a change in stance by the DH, has been a long-time coming.

"However the chance of an accidental injury with a contaminated instrument to a healthcare professional is very real. Despite that, healthcare professionals never differentiate between patients."

"I feel it is about time that the discrimination stops against us as well."

Another dentist replied to this response saying: "Following the legislation associated with the CQC I cannot see why a HIV dental professional cannot work normally assuming they are under the care of a medical practitioner, suitable medication regime and an undetectable viral load."

One angry dentist said: "It would appear that it is is wrong and unprofessional to regard HIV/ HBV +ve patients as being any sort of risk but, if dedicated professional should become so afflicted they become pariahs, unable to work and subject to draconian restrictions.

"Typical DOH, constantly bleating about evidence based practice, yet ten years behind the times.

"I wouldn't expect anything less of them. Action through the courts at named individuals would sort them out PDQ. About time the BDA actually took a stance as well and actively harassed the clowns who make the decisions."

The guidance on the policy is currently being reviewed by the UK Advisory Panel for Healthcare Workers Infected with Bloodborne Viruses (UKAP), the Advisory Group on Hepatitis and the Expert Advisory Group on Aids.

The DH has reportedly said that the review is expected to be completed within the next few months, and that it would consider any recommendations received from the three advisory panels. DT

Dental Protection voices concern regarding Fitness to Practise procedures

On the front cover of the latest issue of *Riskwise* you will find an article that takes a close look at the GDC's Fitness to Practise procedures which are currently operating at a level never before seen in the UK.

On a purely statistical basis, UK registrants are at least twice as likely as their colleagues in the USA and Australia (for example) to find themselves under some kind of challenge from their professional regulator, and they are several times more likely to do so than their colleagues in many other parts of the developed world, including Europe.

The article details aspects of the current GDC procedure which give rise to concern as well as offering support for the Council's intention to review some of their procedures.

Speaking from their Edinburgh offices, Kevin Lewis Director of Dental Protection said: "DPL has always taken an active role by working at the heart of the profession on behalf of the 70 per cent of dental registrants who are also DPL members. In addition to highlighting our concerns about excessive regulation of the dental profession, we look forward to contributing to the GDC's recently announced review of its existing guidance documents, with a view to producing new guidance in early 2012, in the hope that the concerns we raised in Riskwise will be addressed."

"It would be very easy for Dental Protection to criticise from the side-lines, but we feel that it is more constructive and in the interests of our members to maintain a dialogue with the GDC and this is precisely what we are doing. However our members have a right to know what our position is on these important matters and the reasons for it."

Members of Dental Protection can read the full article in Riskwise UK and Riskwise Scotland. Non-members can find the article here http://www.dentalprotection.org/uk/proportionality DT

Fluoride debate

Resident Geraldine Milner is taking legal action to challenge the decision made in 2009 by the South Central Strategic Health Authority (SCSHA) to illegally force the fluoridation of Southampton's water, the High Court has heard.

The SCSHA has illegally forced the flouridation of Southampton's water

The SCSHA, which believes the move will improve dental health, gave the go-ahead despite a public consultation showing 72 per cent opposed the idea.

According to reports, Ms Milner's counsel David Wolfe told a judge that, if the scheme goes ahead, the mother of three teenagers would be left "with no choice but to drink water to which fluoride has been added". As opponents of fluoridation demonstrated outside the Royal Courts of Justice in London, Mr Wolfe said approximately 195,000 people in Southampton and parts of south-west Hampshire "would have fluoride added to their water whether they liked it or not".

He told Mr Justice Holman this was contrary to government policy that no new fluoridation schemes should be introduced unless it could be shown that the local population was in favour.

The SCSHA reportedly used statutory powers to instruct the local water supplier Southern Water to go ahead with fluoridation in February 2009 to improve dental health, even though 72 per cent of the public who responded to the public consultation opposed the idea.

However, the High Court also heard that an opinion poll commissioned by the SCSHA showed that 38 per cent were against the scheme, 32 per cent were in favour and the remaining 29 per cent were "don't knows", the court heard.

Reports said that Mr Wolfe accused the SCSHA of failing in its legal obligation to properly assess the cogency of the arguments for and against mass fluoridation. He added that the application for judicial review was not about the actual merits and health arguments over fluoridation. It was about the legality of the compulsory scheme, the first of its kind in the UK for 20 years.

Mr Wolfe said: "Four out of five local authorities and three out of four local MPs expressed their opposition within the consultation process"

The hearing continues. DT

Maximising quality through competition

Health Secretary Andrew Lansley has outlined how the NHS must embrace value-based competition if it is to meet the future needs of the public it serves.

Speaking at the Maximising Quality, Minimising Cost conference, hosted by Monitor, the future economic regulator, and UCL Partners, the Health Secretary outlined how competition must be based on the quality of results for patients and not cost alone. Under the plans to modernise the Health Service, providers that deliver excellence will benefit from more patients choosing their service. Those that do not will have a strong incentive to change and improve.

A recent report from the European Association for Cardiothoracic Surgery showed that survival rates of heart surgery in England had improved as a result of the publication of outcome data by cardiac surgeons themselves. This drove competition and cooperation and forced up standards dramatically, delivering benefits for patients. This is an example of value-based competition.

Health Secretary Andrew Lansley said: "Our plans to modernise the NHS will finally bring the power of competition to healthcare. Not a free-for-all race to the bottom, but a race for quality, for excellence and for efficiency.

"We will change the default in the health service decision-making, so that it is GPs – the people who see patients every day – and their clinical colleagues across the NHS, social care and local government, who decide what and how services are provides. This is about giving patients and commissioners real choice for the first time."

Responding to concerns that competition leads to variation and divergence across the country, the Health Secretary said: "Despite the best efforts of the centre, variation already exists. The difference will be that future variation will be because local communities have chosen that variation. It will be the very opposite of the post-code lottery." DT

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Carlyle Group acquires dental service

Global alternative asset manager The Carlyle Group (Carlyle) has announced that it has signed a binding agreement to acquire Integrated Dental Holdings (IDH), from Bank of America Merrill Lynch Capital Partners (BAMLCP), and simultaneously merge it with Associated Dental Practices (ADP) in partnership with private equity firm Palamon Capital Partners (Palamon). Carlyle will hold a majority of the newly combined entity and Palamon will share joint governance. BAMLCP is fully exiting its stake in IDH. The proposed merger of IDH and ADP is subject to relevant regulatory approval. Financial details were not disclosed.

IDH and ADP are two leading providers of dental care in the UK, primarily focused on NHS dentistry, with close to 450 practices treating more than 3.5 million patients per year. Carlyle and Palamon will invest to enhance the quality of patient care and grow dental services.

Furthermore, this investment will facilitate the company's diversification into other primary care services and cosmetic treatments. New equity for this transaction comes from Carlyle Europe Partners III (CEP III), a 5.4 billion euro buyout fund focused on investment opportunities in Europe.

Palamon Capital Partners had invested in ADP through its second fund, Palamon European Equity II, a mid-market pan-European fund focused on growth services businesses. In 2010 Palamon's portfolio company profits grew by an average of 38 per cent; at the same time the Firm concluded six realisations generating almost 450 million euros of proceeds. DT

Editorial comment

Online training – the future

An interesting piece of research has been published by the British Dental Trade Association (BDTA), looking at how dental practices are adopting new technologies within their surgeries.

The topics looked at included the adoption of computers and their use within the practice, imaging software and the move to digital and the influencing factors for product choices (good to see that editorial review is holding steady or I could be out of a job!).

The main topic of interest for me however, is the increasing acceptance of online education for dental professionals looking for options for CPD. Sixty per cent of respondents to the survey said that they were planning to participate in online training in 2011. Forty-three per cent state that they are looking to increase their online training provision; a further 45 per cent will maintain their online training at its current level.

> *'I am a big believer in online training'*

These are by no means figures to be sneezed at. With the emphasis on quality and value for money these days, the convenience of webinars, online courses varying from short courses to full MSc degree programs, the ability to complete and store your core CPD remotely and securely and the ability to train not just yourself but the whole of your team using the power of the practice computer is a big advantage for hard-pressed principals and practice managers.

This is also good news for providers of online educations such as Smile-on Ltd.

Subjects for this type of training also provided some interesting reading. Restorative topped the charts by a long way, with aesthetics/cosmetics second and endo third.

I am a big believer in online training; having watched webinars from both sides of the fence and seen the interactivity and knowledge used and gained by both lecturers and delegates. Distance learning is not new, but the level of interactivity and connectivity that online education can now give to students of all levels cannot be underestimated.

Online learning – it's the future, and it's here. DT

Online training is the future

Do you have an opinion or something to say on any Dental Tribune UK article? Or would you like to write your own opinion for our guest comment page?

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BDTA Donates to Bridge2Aid

The BDTA is pleased to announce the donation of nearly £1,000 to Bridge2Aid following the submission of completed membership questionnaires and technology surveys sent out last year.

In order to assess how well the Association is meeting the needs of its members, questionnaires were sent out to each member company, and the BDTA offered to donate £5 to the Bridge2Aid charity for every questionnaire returned. 47 member surveys were filled in and submitted which represented an exceptionally high response rate.

The BDTA also conducted research amongst dentists to investigate their attitudes towards new technologies and training courses. Again, an excellent response rate was received and £2.50 was donated to Bridge2Aid for each of the 285 surveys completed and returned.

Executive Director of the BDTA, Tony Reed, stated: "It is important for us to understand the needs of our members in order to continue to serve them effectively and introduce new benefits. It is vital for our members to understand how members of the dental team respond to new technologies and the mix of training preferred. We were extremely pleased with the response achieved from the questionnaires and to be able to donate funds to Bridge2Aid made the research worthwhile on a number of levels. Thank you to all those who participated."

Mark Topley, Chief Executive at Bridge2Aid, commented: "The BDTA has been a great support to us over the past 6 years and helped us to achieve so much – restoring tens of thousands of smiles and changing many lives in Tanzania. This donation will go a long way to helping us relieve the pain of thousands more people in the coming year and extend our work to new areas desperate for basic dental services and training. Our thanks go to the BDTA for thinking of us in this way, and to all the members of the dental industry for completing their questionnaires".

For further information on the BDTA visit www.bdta.org.uk DT

BRIDGE 2 AID
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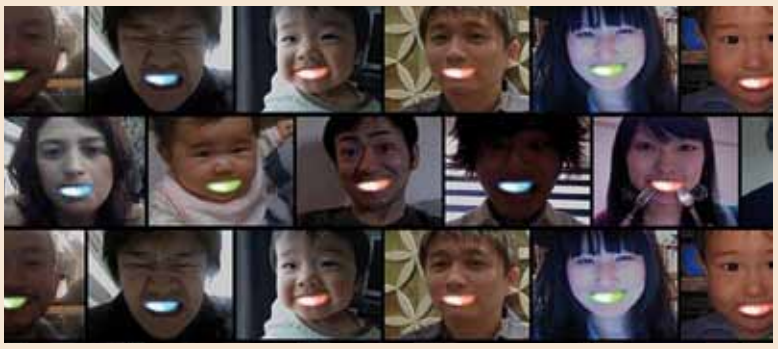
The LED smile

Forget Kanye West and his diamond teeth, Japanese schoolgirls could be the driving force behind a new era of fashionable teeth accessories. Instead of diamonds taking the limelight, these "fronts" contain bright multi-coloured glowing LED lights that simply fit in your mouth – minus the tooth loss.

Japanese schoolgirls have pounced on the product - which is being advertised as a 'party in your mouth' - and demand has gone through the roof.

This latest craze that is spreading across Japan works in two ways: firstly, the lights can be a variety of different colours, which can be changed wirelessly on a PC, and secondly they can be activated when you smile! You can even get a wireless hand-held computer by which to control the contraption, making your teeth change colour - from a lurid green to demonic-looking red - or even blink. Of course they work best in the dark!



The LED smile is taking Japan by storm

The new fashion accessories, which are quickly becoming a sort after accessory, were originally created as an experiment by two Japanese designers; however they are now being used in a commercial advertising a winter sale at a Japanese clothing store, Laforet Harajuku.

Reports have said that Motoi Ishibashi, one of the designers involved in the project, explained in a blog post that the original idea for the LED smiles came after he saw a video last year of LED Throwies, which are little lights that can be affixed to a magnet and thrown on metal surfaces. They are like lighted graffiti.

Mr. Ishibashi and Daito Manabe, the other designer and technologist on the project, are reportedly offering workshops in Japan showing people how to build their own LED smiles. DT

Dental property firm acquires first assets

Dental Property Holdings (DPH), a new niche commercial property investment firm, has completed £1.2m in property acquisitions from one of the UK's leading dental operators. The five sites, purchased on a sale and leaseback basis, are located in Chelmsford, Wigan, Leicester, Milnthorpe (Cumbria) and Llanelli, and represent the initial assets purchased by DPH in an ambitious programme of investment which aims to acquire £10m of new properties in 2011. This follows recent changes in UK legislation allowing dental practices to be incorporated, leading to corporate dental groups undertaking aggressive acquisition strategies resulting in rapid consolidation, increased revenues and higher margins.

Co-founder of DPH, Patrick Ryan, explains: "Dental practices now provide attractive investment opportunities for large, private equity-backed dental groups. However, their aim is to operate and profit from dental businesses, not from property and property management and so our offering allows for simultaneous acquisition of the operating business by the dental group and the purchase of the property asset by DPH. This saves dental groups between five per cent and 10 per cent of acquisition and onward disposal costs as well as significant management time. DPH source, appraise and manage the properties which, due to our portfolio approach, benefit fromcost and management efficiencies." DT

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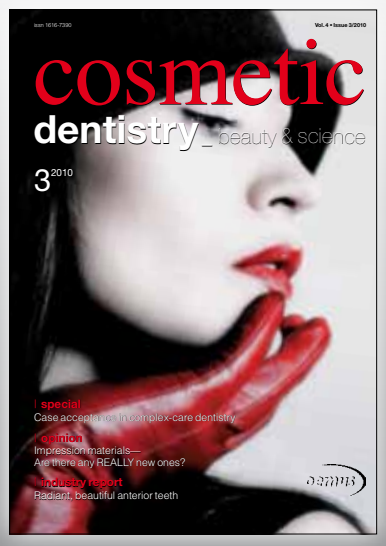

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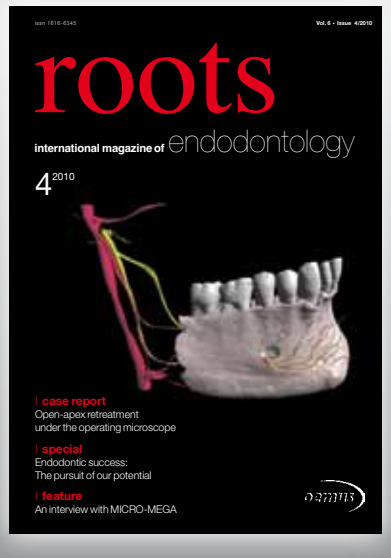

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Missed dental appointments costs patient care

Patients failing to attend NHS dental appointments in England could be denying significant numbers of other people the chance to access care, according to a survey by the British Dental Association (BDA). The survey suggests that committed NHS dentists in England each lose the equivalent of almost two weeks a year because patients fail to turn up for appointments. The BDA believes that the research highlights a problem of a significant scale and that the option to charge a fee for missed appointments, abolished as part of the widely-criticised 2006 reforms to dentistry, should be reinstated.

If the experiences of the dentists surveyed by the BDA reflect those of predominantly NHS dental practices across England, the research would indicate more than three-and-a-half million dental appointments were missed last year. Responses to the BDA research suggest that the problem is more prevalent among new patients than those who have been visiting a practice for many years. They also suggest that the problem has become more acute since dental practices' ability to charge patients for missed appointments was abolished in 2006.

Patients are missing out on care

John Milne, Chair of the BDA's General Dental Practice Committee, said: "Sometimes there are genuine reasons why it's just not possible for a patient to keep an appointment with their dentist and everybody understands that, but the results of this research suggest that the scale of this problem is significant.

"Dental surgeries use letters, telephone calls and even text messages to remind patients of forthcoming appointments, so it's really disappointing to see that so many people appear prepared to deny others access to care by failing to show up. This not only wastes dentists' time, but also taxpayers' money. With many people still failing to secure the dental appointments they want, and the public purse under pressure, that's simply unacceptable. This problem needs to be tackled and the BDA believes that the Government should consider reintroducing a fee for patients who miss appointments to deter them from doing so." DT

GDC event in Birmingham proves popular

Registrants are being urged to book early for the General Dental Council's events in Edinburgh and Cardiff after all the available spaces were quickly snapped up in Birmingham.

As the UK's dental regulator, the GDC wants to meets its registrants face to face in a bid to help dental professionals learn more about how its work affects them, help shape its review of its Standards guidance, take the role of a GDC Investigating Committee and get the answers to questions they want to ask.

The GDC has arranged four free events across the UK that can count as two hours of verifiable CPD. The Birmingham event on 17 February 2011 has been fully booked well in advance of the event.

Booking is now open for two further events in Edinburgh on 23 March and in Cardiff on 25 May at www.gdc-uk.org. DT

How do we pay for NHS dentistry?

Neel Kothari discusses piloting and the new contract

The seemingly endless cycle of re-organisation, uprooting and change has now culminated in a new set of dental pilots due to be unravelled by the coalition government in April. These pilots are aimed at testing a range of different models to gradually move away from the UDA-based system towards a system based on capitation and a quality and outcomes framework. Much of the rhetoric surrounding this change sounds similar to that proposed when the 2006 dental contract was first suggested with once again an emphasis of movement away from a treatment based system to a more preventative based one. Essentially these pilots will be based on a capitation system where dentists will be paid on how many patients they look after and the healthcare outcomes they achieve, rather than just the amount of treatment they provide. However with the country in economic strife and goodwill with the profession virtually extinct, one must question whether this new set of pilots will work with the profession to bring change or once again impose reform without the informed consent or will of its members.

Of course, until the pilots reach their more conclusive stages, I certainly cannot say that I am against the prospect of piloting and, just like the 2006 contract, many of the aims proposed by the government resonate strongly with the profession, none more so than one of the Department of Health's (DH) overall priorities for the NHS, which is to cut bureaucracy and improve efficiency. With many practitioners, including myself, currently dealing with the rigmarole of the CQC and compliance with HTM01-05 I certainly welcome any plans to lessen bureaucracy, but more importantly if we are to learn from the mistakes of 2006 surely the profession needs a greater say in how best to move forwards.

An example of how the coalition government in my opinion can do better is by looking at the issues surrounding HTM 01-05. On behalf of the profession, the British Dental Association (BDA) has repeatedly requested an evidence based evaluation of the HTM 01-05 proposals via NICE prior to their bureaucratic implementation and as yet it does not seem that this is likely to happen. If the DH wishes to restore goodwill with the profession and is serious about reducing bureaucracy, why not start by asking whether all aspects of HTM01-05 are really necessary and based on sound evidence?

The initial set of pilots look at testing three simultaneous models, where, unlike the current system, dentists do not have to carry out a specified number of UDA's but are instead paid based on the number of patients they see. The type 1 pilots aim to establish a fair baseline capitation value by looking at the way dentists carry out treatment without the financial incentives of providing UDAs. The type 2 pilots aim to test the implications of a national weighted capitation model based on age, gender and social deprivation, where dentists will also be eligible for payment against the QOF. In the final type 3 pilots the dental budget will be split, the capitation payment covering only basic care and a separate budget catering for complex care that involves dental laboratory work.

Currently the Department of Health intends to run between 50 and 60 pilot sites which will be assessed after an initial period of one year, with scope to extend them until the new contract is ready in its final form where they are successful. The Department says that changes to the patient charge system required by the new contract will require changes to legislation, a process which will take time and is subject to Parliamentary approval. It is anticipated by the DH that a new contract will be ready by April 2014. Clearly dentistry differs from other aspects of the NHS by having a patient charge. Whilst many patients are used to paying a fee for NHS dentistry, the government still adds more than £2bn a year in England to support NHS dentistry, so even though the service continues on under the umbrella of the 'NHS', for most people it cannot be said that it is free at the point of delivery.

Whether we like to admit it or not, operating under a fixed budget clearly involves a level of rationing and, with due respect to the taxpayer, this is not an unreasonable expectation. Under the current system, whilst the payments to dentists are roughly based on pre-2006 values, the burden of responsibility for high risk patients requiring advanced dentistry seems to be unfairly distributed, introducing what the coalition government calls 'perverse incentives'. Whilst we can have various discussions on essentially how dentists should get paid, the elephant in the room is an open discussion on what NHS dentistry should really provide, how much they should provide and to whom? After all, advanced treatment in dentistry is not just a highly complex, skilled activity, but an expensive one too.

In an article for the BBC, Professor Jimmy Steele makes the point that if taxpayers are contributing to the NHS to provide costly and difficult treatment, asking the patient to provide a healthy mouth first seems a reasonable deal, doesn't it? Professor Steele accepts that this does sound like a form of rationing, however unlike restricting liver transplants to those on the wagon or by-passes to nicotine quitters which involve chemically addictive processes, he draws a clear contrast that cleaning teeth properly usually requires little more than a few short and sensible conversations with a professional, a toothbrush and some toothpaste.

It appears that any changes to the current system are still far away, at the earliest April 2014. The widespread criticism of the lack of piloting prior to the introduction of the 2006 contract seems to be being addressed by the coalition government, but after the farce of 2006 it is difficult to know whether the profession will welcome these changes with open arms or merely see this as another upheaval too far. It is unlikely that many of the 2000 or so dentists who left the NHS in 2006 will come back and it is even harder to envisage how the profession would cope if the new new dental contract resulted in a further cull of dentists away from the NHS. DT

About the author

Neel Kothari qualified as a dentist from Bristol University Dental School in 2005, and currently works in Cambridge as an associate within the NHS. He has completed a year-long postgraduate certificate in implantology at UCL's Eastman Dental Institute, and regularly attends postgraduate courses to keep up-to-date with current best practice.

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Averting a tax disaster

Nick Ledingham has advice for dentists running late on their tax bill

If someone doesn't have enough money to pay their tax bill, then it's not the end of the world. We sometimes get calls in February from clients who, for one reason or another, have not been able to meet the January 31st deadline. We thought it might be useful to let readers of *Dental Tribune* have an update on what happens when tax isn't paid.

First of all, the rate of interest charged by H M Revenue & Customs when tax is not paid by the due date (in this instance 31 January) is currently three per cent per annum, (which is less than most people's overdraft rate).

If however the tax remains unpaid by the end of February, then a surcharge will be made which amounts to five per cent of the actual tax owed at that date (not just five per cent per annum!). There will be a further five per cent surcharge if any of the tax that was due on 31 January still remains unpaid after 31 July.

Borrow Time

It may effectively be cheaper to "borrow" from H M Revenue & Customs up until the end of February than to go into overdraft. However every effort should be made to pay the tax by the end of February to avoid the five per cent surcharge. Indeed, if somebody can only pay part of the tax bill by the end of February then they should do this, because it will save the five per cent surcharge on the amount that is paid.

If profits have fallen since the previous year end, then it may be possible to apply to reduce the payments on account and this can help reduce the amount due at the end of January, even if an application to reduce the payments on account is made after the end of January. Some tax payers however are tempted to apply for reductions in payments on account even when they know that their profits have not fallen. When this happens, then interest still runs on the underpaid/postponed amounts at a rate of three per cent from the due date of payment (31 January) to the day before the actual payment is made (which would then usually be the following 31 January).

Options

If somebody is completely unable to scrape together enough money to pay their tax bill, then there are a couple of options open to them. The first is

Have you hit a brick wall with your tax bill?

to ask HM Revenue & Customs for time to pay.

HM Revenue & Customs' Business Payments Support Service was set up to meet the needs of businesses and individuals who are experiencing difficulties in paying their tax, originally in response to the "credit crunch". Depending on the tax payer's circumstances, H M Revenue & Customs may agree time to pay where it believes that somebody is genuinely unable to pay in full and on time. H M Revenue & Customs will still charge interest on any unpaid tax.

'Depending on the tax payer's circumstances, H M Revenue & Customs may agree time to pay where it believes that somebody is genuinely unable to pay'

The five per cent surcharge on tax unpaid for more than 28 days will usually be waived, but only if the Business Payments Support Service is contacted prior to the date that the tax was originally due (usually 31 January). H M Revenue & Customs' Business Payments Support Service can be contacted on 0845 302 1455.

Another option is to borrow the tax due.

There are a number of finance companies such as Braemar and LDF Professions who specialise in making loans to dentists over six or 12 months to allow them to spread their tax bills.

The interest charged usually approximates to bank overdraft rates although it is usually much easier to borrow from one of these specialist companies.

A Rainy day

Although it is easy to say, the best answer is always to put some money aside each month in order to have sufficient money to pay tax bills. We are always happy to give clients an estimate of how much they should be saving each month, tailored to their own personal circumstances.

It can also help to have a "flexible" or "offset" mortgage whereby you effectively receive the same rate of interest on your tax savings as you are paying on your mortgage, and you are allowed to drawn down on the savings/mortgage each January and July.

If any readers who have not yet paid their January tax bill are having difficulties then they should contact their specialist dental accountant straightaway DT

About the author

Nick Ledingham is a partner in specialist dental accountants Morris and Co and Chairman of the National Association of Specialist Dental Accountants.