

DENTAL TRIBUNE

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News in Brief

Fish oil helps gum disease

In an article in the *Journal of the American Dietetic Association*, researchers from Harvard Medical School and Harvard School of Public Health found that dietary intake of polyunsaturated fatty acids (PUFAs) like fish oil shows promise for the effective treatment and prevention of gum disease. The study involved more than 9,000 adults who participated in NHANES between 1999 and 2004 who had received dental examinations. The NHANES study also collected extensive demographic, ethnic, educational and socioeconomic data, allowing the researchers to take other factors into consideration that might obscure the results. These findings are encouraging in that they suggest it may be possible to attain clinically meaningful benefits for periodontal disease at modest levels of n-3 fatty acid intakes from foods.

Happy Birthday X-Ray

On 8th November the cyber world celebrated the birthday of the X-Ray! Thanks to Wilhelm Conrad Roentgen, who accidentally discovered an X-Ray in 1895 during an experiment with cathode rays, the medical world has benefited greatly from his discovery, and can now see what's under the skin. An X-Ray (or X-radiation) is a form of electromagnetic radiation generated inside a high-voltage vacuum tube. Electrons from a cathode ray reach a velocity and collide, creating an electric current which made it possible to see through objects, even people, for the first time. Just a week after his accidental discovery, Roentgen took the first X-Ray photo of his wife's hand – wedding ring, bones and all.

Dentists Saving Lives

A new national health organisation called the American Academy for Oral Systemic Health (AAOSH) has been formed. The newly inaugurated AAOSH will bring together medical professionals from all fields and try to eliminate the tunnel vision that can exist between medical specialties. In addition, advanced dental techniques and systems for treating periodontal disease and tooth decay were shared, as well as an extended program. The new organisation has 50 founding members and anticipates rapid growth as more and more professionals absorb the data that demonstrates the relationship of mouth health to body health and vice versa.

www.dental-tribune.co.uk

News



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Seema Sharma walks for charity

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Feature



The VAT effect

Michael Lansdell addresses the inevitable increase

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Implant Tribune



Telescopic Technology

Liviu Steier discusses Geriatric dentistry

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Event Review



GSK review

Dental Tribune reviews a recent symposium at the FDI

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CQC fee consultation finally hits the headlines

CQC dominates profession and politics as consultation opens and questions are asked in Westminster

The Care Quality Commission (CQC) has launched a consultation on the fees it proposes to charge providers of health and adult social care. These fees intend to cover CQC's work in registering providers and monitoring their compliance with essential levels of safety and quality.

The British Dental Association (BDA) has warned that the proposed fees for registration with the CQC will hit practices and patients hard, adding financial concerns to the worries already expressed about the administrative burden CQC registration will create. The consultation sets out proposals to simplify fees and put in place a single long-term scheme that will cover all providers registered now and those who will be registered from April 2011. It proposes a framework for how fees will be charged based on principles such as fairness, simplicity and proportionality.

The consultation document outlines our three main proposals for:

- categories and bandings for fees, including fee amounts
- a single annual fee that incorporates registration and variation fees
- streamlining the payment date for annual fees

The announcement of the

proposed fees comes just months after figures from the NHS Information Centre revealed that dentists' expenses are increasing by 7.6 per cent a year and soon after the General Dental Council revealed significant increases in its fees for registration.

John Milne, Chair of the BDA's General Dental Practice Committee, said: "Dental practices are already facing soaring expenses. Registration fees at the levels set out in this consultation will serve only to exacerbate the problems dentists across England are already facing. The ability of practices to invest in the staff and equipment that deliver patient care will be further harmed by the imposition of such exorbitant fees?"

Word in Westminster

The consultations, however, are not being accepted quietly. Dentists across the country have been canvassing MPs to scrap CQC registration and in Parliament this week a series of questions on CQC were raised in the House of Lords.

Questions on the functioning of the CQC were voiced by Lord Colwyn, Conservative Peer and Vice-Chair to the All-Party Parliamentary Group (APPG) for Dentistry towards Earl Howe, the

Parliamentary Under Secretary of State with responsibility for dentistry, and further questions were targeted with regards to the assessment the CQC have made of the benefit to the public.

Responding to the written questions, Lord Howe stated that the CQC's role of regulating safety is not covered in full by other regulatory bodies. He also noted that it is up to the CQC to determine whether recently redundant Dental Reference Officers have a role to play in the regulation of

dental practices, and whether the fees set by the CQC must be approved by the Secretary of State for Health.

The consultation runs until January 2011. A further consultation will be carried out in 2011 before providers of NHS primary medical services.

Smile-on are organising a webinar on the issue of CQC hosted by Raj Rattan on December 1st. Email info@smile-on.com for more information. [DT](#)

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 **Care Quality Commission**

GDC to review its Standards and Scope of Practice

The General Dental Council (GDC) has begun a review of its 'Standards Guidance' and 'Scope of Practice'.

It has been five years since the GDC published its 'Standards Guidance' and replaced its previous guidance document, 'Maintaining Standards'. The move to ethical principles was a significant change in direction at the time, however, in the last five years the landscape of the regulatory world, and the GDC itself, has changed.

The GDC now registers the entire dental team – dentists,

dental nurses, orthodontic therapists, dental hygienists, dental therapists, dental technicians and clinical dental technicians – and has more than 92,000 dental professionals on its registers.

The aim of the Standards review is to go back to square one. The GDC will be asking registrants, patients and other stakeholders what level of detail they would find helpful, what they think of the current standards, what works, what doesn't and what's missing. The review will take place throughout 2011 and will include consultations, focus groups, a working group

and GDC staff attending events across the UK to hear directly from those affected.

Anyone who wishes to make any comments directly to the GDC on the current guidance can do so here (standards@gdc-uk.org)

The GDC is hoping to produce the new guidance in early 2012.

Running alongside Standards, the 'Scope of Practice' review will evaluate the effectiveness of the current document, which outlines the role of each

member of the dental team; it also summarises what additional skills they might go on to learn.

A call for feedback on 'Scope of Practice' will be launched at the end of January 2011 and will be available on the GDC website www.gdc-uk.org. The forum will ask registrants to give their views on the document, stating whether it is useful in helping the dental team work together more effectively; they can also lead feedback on what skills may need to be added or amended for each of the seven registrant groups.

Dental technician David Smith, Chair of the Standards Committee, said: "The reviews of both of these documents could result in a radical redesign of the GDC's guidance for registrants and it's therefore extremely important that we hear from everyone who'll be affected and make the right changes. The standards are the main ethical guide that we expect dental professionals to apply to their everyday work. This is a significant piece of work for the GDC and one that we anticipate will have a positive impact on dental professionals and therefore on patients." **DT**

Oral health study wins SGH funding

A grant of more than £88,000 has been awarded to a study that will investigate the effect of social deprivation on oral health in outer north-east London. The project, which beat off competition from eleven other proposals to secure funding from the Shirley Glasstone Hughes Trust Fund, will investigate whether people living in deprived communities define oral health differently from their peers living in less deprived areas. It will also assess whether individuals' concepts of oral health affect the way that they care for themselves and what barriers exist to individuals accessing care and adopting healthy behaviours.

The study will consider the populations of Redbridge, Waltham Forest and Barking and Dagenham, and use patient concepts of oral health to ask whether deprivation can explain why some individuals engage in behaviours such as smoking, excessive alcohol consumption and irregular visits to a dentist, which increase their risk of oral diseases.

It will assess the strengths and shortcomings of the way oral health services are provided, providing evidence on how to adapt existing structures and develop new services and interventions that overcome barriers to care. It will also provide

evidence to underpin models of commissioning care.

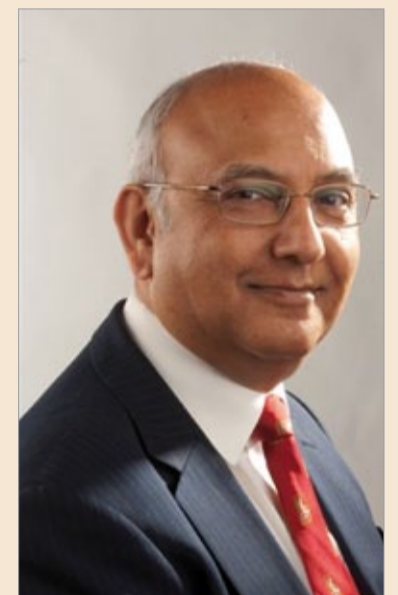
Professor Liz Kay, Chair of the Trustees of the Fund, said: "Despite an overall improvement in the oral health of the UK over the past four decades, a persistent and unacceptable chasm between those with the best and worst oral health persists. Understanding why we have this gap is crucial to addressing this situation. The trustees hope that this piece of work can make a significant contribution to expanding that understanding and helping to develop practical tools to address it."

The project will be led by Dr

Russ Ladwa (*pictured*), Dean of the Faculty of General Dental Practice at the Royal College of Surgeons of England in London. It will be hosted by the Institute of Dentistry at Barts and The London School of Medicine and Dentistry.

Thanking the trustees, Dr Ladwa said: "The award of this grant represents a great boost to research in primary care. The FGDP(UK) will work in collaboration with the host institution, Barts and The London SMD, Queen Mary University of London, which has a tradition of research in health inequalities. Both the Institutions are delighted to be given the oppor-

tunity to carry out research that will provide evidence to develop cost effective models of delivering prevention and treatment in primary dental care." **DT**



EAO announces the winners of its 2010 Research Competitions

The winners of two coveted research prizes, awarded annually by the European Association for Osseointegration (EAO), have been announced.

The EAO Clinical Research Prize for 2010 has been awarded to Maurizio Tonetti from Italy and

the EAO Basic Research Prize to two winners, Pascale Habre-Hallage from Lebanon and Ulricke Kuchler from Austria.

All three winners were awarded their prizes at the 19th Annual Scientific Congress of the EAO which took place in Glas-

gow from 6-9 October 2010.

Each winner received a Diploma from the EAO and a prize of 2,000. The 18 finalists had earlier been selected from nearly 500 abstracts submitted to the EAO Congress.

Maurizio Tonetti and his team won the EAO Clinical Research Prize for their study: "Immediate vs delayed implant placement in anteriors: The TIMING randomised controlled clinical trial". The multi-centre study, which compared the benefits and disadvantages of immediate and delayed implant placement, was chosen from eight finalists.

Pascale Habre-Hallage won her prize for a study entitled "fMRI shows cortical activation following mechanical stimulation of oral implants"; and Ulricke Kuchler for a study entitled "Intermittent PTH fails to stimulate osseointegration in diabetic rats". **DT**

Smile 4 Life in Lancashire

Health minister Lord Howe has visited Lancashire to launch a new scheme aimed at improving the oral health of young children.

Teaming up with local primary care trusts, Lancashire County Council aims to tackle the county's poor record on tooth decay.

Dental experts will visit pre-schools providing advice to youngsters and their carers on brushing teeth, making regular trips to the dentist and eating more healthily.

Lord Howe said that the Smile4Life programme should help the NHS to achieve its goal of improving children's oral health.

"Tooth decay in children is a serious problem," he revealed. "It can cause a great deal of pain and discomfort, and treating it is very costly for the NHS.

"Focusing on prevention is not only better for the children, but is also a better use of NHS

resources. I'm delighted to see the local authority and the NHS taking innovative action to address this very important local health issue, and I hope others will follow suit."

A number of new dental practices have recently opened in Lancashire to reduce the number of people on waiting lists for an NHS dentist.

Janice Nicholson, head of dental commissioning at NHS Central Lancashire, recently announced that dentists in Leyland and west Lancashire are now opening their doors to patients who are prepared to travel from central Lancashire in a further attempt to improve access. **DT**



Smile 4 Life hopes to improve children's oral health

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Editor
Lisa Townshend
Tel: 020 7400 8979
Lisa@dentaltribuneuk.com

Sales Executive
Sam Volk
Tel: 020 7400 8964
Sam.volk@dentaltribuneuk.com

Design & Production
Ellen Sawle
ellen@dentaltribuneuk.com

Advertising Director

Joe Aspis
Tel: 020 7400 8969
Joe@dentaltribuneuk.com

Editorial Assistant
Laura Hatton
Laura.hatton@dentaltribuneuk.com

Clinical Editor
Liviu Steier

Dental Tribune UK Ltd

4th Floor, Treasure House, 19-21 Hatton Garden, London, EC1N 8BA

Editorial comment

So it's finally here... after what seems the longest time, dental professionals can finally have their official say on the Care Quality Commission (CQC) registration fees now that the consultation documentation has been released.

*'The most cynical of you will be no doubt thinking it's no bl**dy use anyway'*

Now, the most cynical of you will be no doubt thinking 'no bl**dy use anyway, they'll do what they want no matter what we say' but a public consultation does have the advantage of being just that, public.

I am well aware of the strength of feeling against the CQC and the confusion and resentment that has been created, and I am also aware of how some quarters are using their right to protest by canvassing their MPs

to investigate the necessity of extra regulation.

All stakeholders should have their say and at least make their sentiments known, if only to be able to say to yourself that you have. Who knows, someone may even be listening. **DT**

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?

If so don't hesitate to write to: The Editor, Dental Tribune UK Ltd, 4th Floor, Treasure House, 19-21 Hatton Garden, London, EC1 8BA

Or email: lisa@dentaltribuneuk.com

Snap-On Smile

In recent years, the number of people opting for cosmetic surgery has increased and continues to be popular with people who desire to improve the aesthetic appearance of their smile. Now, for those who fear needles and worry about drilling, a new treatment is available in the UK: The Snap-On Smile

The Snap-On Smile does exactly what its name suggests; it fits onto the original teeth, much like false nails are placed over the top of nails.

Fitting over the teeth, the Snap-On Smile gives the illusion of a perfect smile, without the need for surgery. Patients who opt for this treatment can select a colour shade and choose the shape of the teeth.

For those who are worried about drilling and needles, and don't want to pay hundreds or even thousands of pounds for treatments, such as veneers or dental implants, the Snap-On Smile would seem like a perfect option.

To make the Snap-On Smile photos and impressions are made of the patients' teeth and in about four weeks the Snap-On Smile lab creates the smile. **DT**

Before



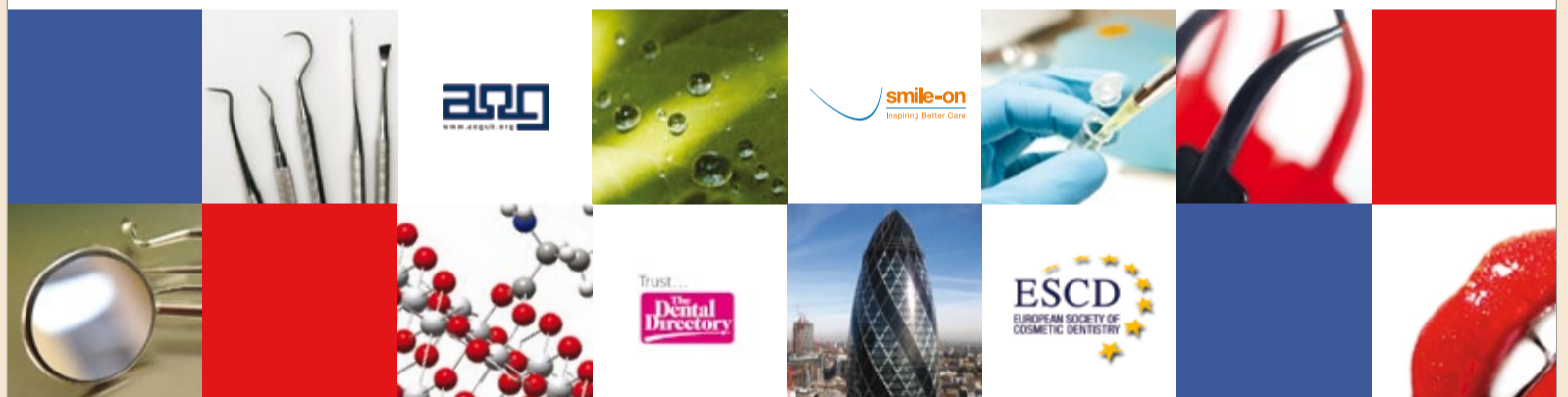
After



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Mouth Cancer News Update

With Mouth Cancer Action Month in full swing, the national press is full of news related to head and neck cancer, highlighting the condition to the general public. Here is just a taster of the latest news...

MCF benefits from new restaurant

The Mouth Cancer Foundation, will benefit from the opening of a new restaurant, Indu's, in Twickenham. Restaurant owners Sunny and Kamni Drown could think of no other charity that they would prefer to support when their restaurant opens as they know first-hand how awful mouth cancer can be.

Sunny and Kamni's mother, Indu, died of mouth cancer in January 2006, aged 65. So they have created a venue which provides people with fine food and excellent service, whilst making a difference.

Sunny said "I have decided to support the Mouth Cancer Foundation very simply because of the horrific experience my fam-

ily and I went through. The feeling of being helpless, as Mum fought mouth cancer, was truly awful. Therefore, if I can be of help in terms of helping to raise awareness or fundraising, then I am only too happy to help. The experience has left a very deep scar on my family and we want to try and make something positive of this awful situation. It only seemed right to name the restaurant after my mother, who was not only an inspiration to me but to everyone who met her."

Long term, Indu's plans to make annual financial contributions to the Mouth Cancer Foundation and also plans to raise funds through the restaurant.

Key breakthrough in HPV-related mouth cancer

New research has shown that cancer patients with the Human Papilloma Virus (HPV) have a greater chance of survival from mouth cancer than those whose cancer is HPV negative.

The new study found that monitoring cancer tu-

mours for the HPV can help health experts predict a patient's survival chances.

Conducted by Dr Angela Hong from the University of Sydney, the research monitored 198 patients suffering from mouth cancer after they had surgery or radiotherapy.

Dr Angela Hong said: "Our study, which focused on a group of patients with advanced oropharyngeal cancer, found that those with cancer caused by HPV had a significantly better chance of survival than cancer which was not caused by HPV. And this beneficial HPV effect was seen regardless of the type of treatment they had.

Following the patients for a period of two years, it was found that those with HPV positive cancer were four times less likely to die than those who were HPV negative.

Another discovery was that cancer was three times less likely to reoccur at the primary site in patients with HPV positive cancer.

Social inequalities pose mouth cancer risk

New research has revealed that an individual's social background could heighten their risk of mouth cancer.

Speaking at the launch of Mouth Cancer Action Month 2010, at the House of Commons this week, clinical senior lecturer in dental public health at the University of Glasgow, Dr David Conway, highlighted that those with a "low social economic status" were faced with significantly increased risks of developing the disease.

Drawing on his recent, award winning research, 'Socioeconomic Risk Factors Associated with Upper Aerodigestive Tract Cancer', Dr Conway explained that socio-economic inequalities had proven to be an independent risk factor.

The study measured socio-economic groups by education, occupation and income, and found that those with lower levels of formal education, lower incomes and unemployment his-

tory were more at risk.

Dr Conway emphasised that when these figures were adjusted to consider smoking, alcohol and poor diet, all increases were diminished except for education. This increase can be explained as low education can influence positions within society and social networks, which in turn can impact on access to health care and determine decision making behaviours.

Addressing a room full of oral health professionals, MPs, members of the House of Lords and past mouth cancer patients, Dr Conway called for a change to be made and urged governing bodies to help the disadvantaged who are at a greater risk of mouth cancer.

Concluding with a quote from George Orwell's *The Road to Wigan Pier*, Dr Conway said: "Economic injustice will stop the moment we want it to stop and no sooner, and if we genuinely want it to stop the method adopted hardly matters." DT

Dental experts warn against home whitening treatments

Dental experts have warned against home teeth whitening treatments, which have become increasingly popular in recent years.

Experts have urged members of the public to avoid home whitening treatments, which are often recommended by people with no dental training on internet sites. Many sites suggest using home treatments containing ingredients such as hydrogen peroxide, ash and baking soda.

Some sites also recommend methods including brushing the teeth with salt, soap and bleach.

Teeth whitening has become extremely popular in recent years, as people look to recreate the famous Hollywood smile adopted by so many models, actors and pop stars; however, the trend has caused people to resort to extreme measures to try and whiten their teeth and many people, especially young girls, are turning to the internet to find ways to whiten their teeth with-

out paying hundreds of pounds. There has been a ten-fold increase in the number of people undergoing whitening treatment in the last five years but for many, the price of professional treatment is thought not affordable.

Dental experts say the trend is alarming and have warned people to avoid using internet sites to find out about teeth whitening treatments. Experts say the methods often recommended by other members of the public are dangerous and potentially very

damaging for the teeth. Some of the methods can break down the enamel covering on the tooth, which leaves the rest of the tooth susceptible to decay and erosion; they can also cause long-term damage to the gums.

Prof Anthony Eder, clinical director at the London tooth whitening Centre, said there was a greater demand for white, healthy looking teeth, especially amongst young people. Nowadays, teenagers are more concerned about their

appearance than ever before but they don't have the money to pay for expensive, professional treatments and are therefore seeking alternative ways to improve their appearance. Professor Eder claimed that home whitening recipes were attractive to teenagers because many used everyday ingredients and claimed quick, impressive results; however, Eder said that using ingredients like baking soda would strip the enamel off the teeth, leaving the teeth vulnerable to decay. DT

A call to action

Seema Sharma calls on *Dental Tribune* readers to support her as she walks 60 miles for charity...from Baroda to Bharuch!

"At the end of this month I will be packing my walking shoes to walk 60 miles of the 241-mile British Indian Friendship Walk for charity, led by Jill Beckingham (wife of the British deputy high commissioner (Western India) Peter Beckingham). Jill is retracing the steps of Mahatma Gandhi's Salt March of 1950 to raise funds and awareness for six charities, some of which have a British Indian connection. She is am looking to raise funds for the three charities already supported by her Foundation:

- **Apnalaya** - An NGO founded in 1972 to help children living in slums towards a better life, Apnalaya strives to achieve this through urban community development projects in Mumbai. Its role is one of empowerment: of encouraging ordinary men and women to believe in themselves and in their abilities to change their lives for the better.

- **Door Step School** - is an NGO established in Mumbai, India in 1988 and later expanded to Pune in 1989. It was started with the aim of addressing literacy amongst the marginalised sections of society. Door Step School provides education and support to the often-forgotten children of pavement dwellers, slum dwellers, construction site

families and many other underprivileged families. Many of these children are not enrolled in school and have limited access to books and a place to study. Additionally, many children drop out of school to work or care for younger children.

With neither support nor resources at home some children also suffer from very low learning levels. Door Step School is trying to bridge this gap by bringing education to the "Door Step" of these underprivileged children.

- **Toybank** - Founded in 2004 by Shweta Chari, an Electronics Engineer, Toybank aims to reach out to children through fun and play using toys. Toybank acts as a leveller of the society by taking toys from those that can give and distributing them to the ones in need. Toybank dreams to place a toy in

the hands of every child in India and the world.

"I am writing to ask all readers and supporters of *Dental Tribune* to sponsor me and help make a difference.

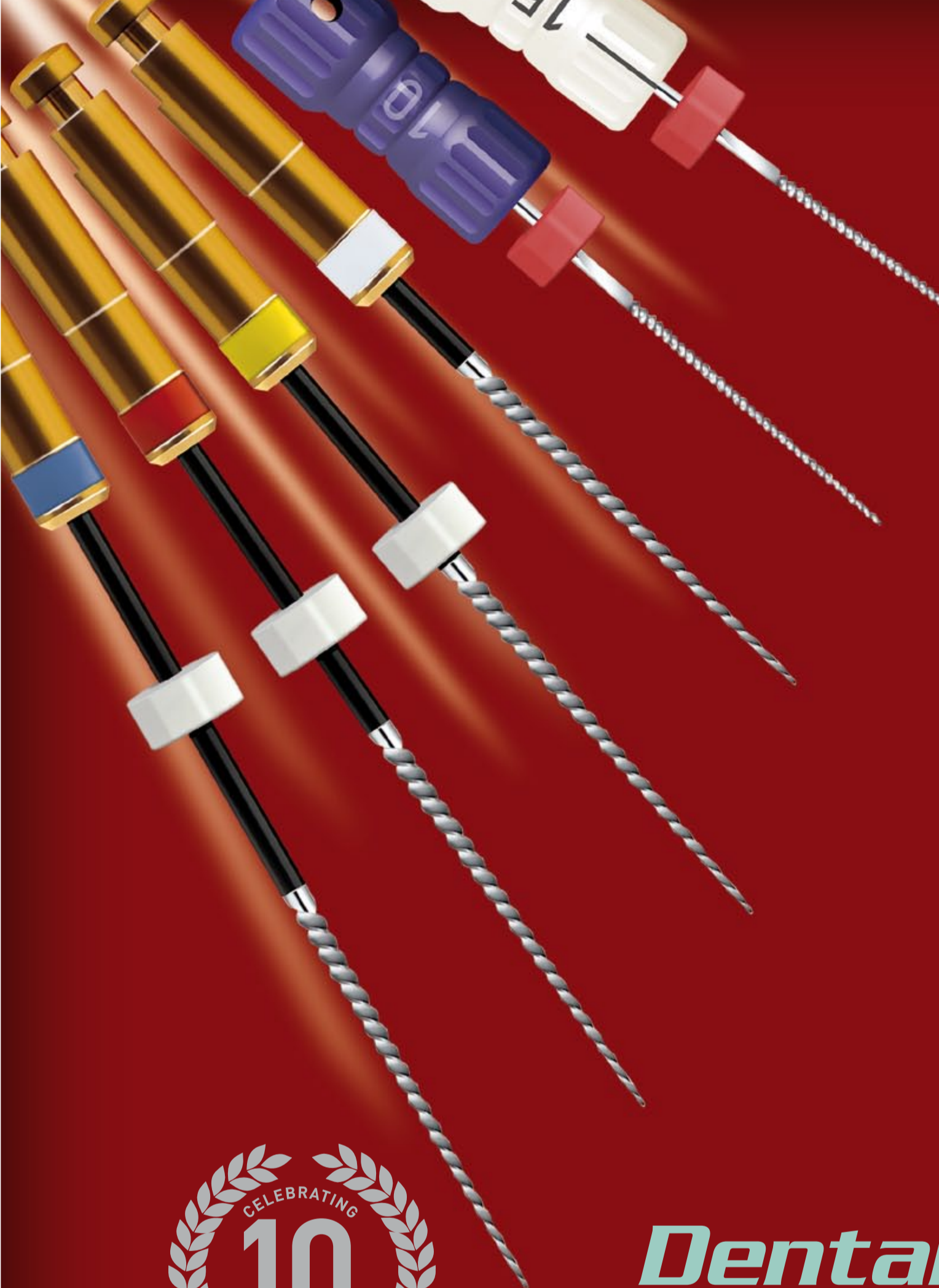
"Please visit my JustGiving page (www.justgiving.com/seemasharma-britishindia friendshipwalk) to find out more and donate. If you have

aparticular charity amongst the three that you wish to support, please say so in your sponsorship note...all remaining funds will be divided equally between Apnalaya, Door Step School and Toybank."

"I hope you, your teams and your patients will get involved and 'Light up a Smile' on the faces of those who hope for a better future." DT



Seema Sharma in India on a charity expedition



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Regarding Revalidation

Dentist Denis Toppin is on the Council of the GDC and is also Chair of its Revalidation Working Group. Most of you will probably be familiar with the term revalidation by now, although it's likely you hear most about it in relation to doctors and the General Medical Council. The General Medical

Council has recently confirmed medical revalidation in the UK is expected to start from late 2012, after numerous delays. Although the GDC doesn't plan to introduce revalidation for dentists until 2014, and at a later date still for DCPs, the GDC has just launched a 12 week consultation on the issue and is encouraging as many

of its registrants as possible to have their say. The consultation can be found on the GDC website at www.gdc-uk.org

For those of you who are less familiar with revalidation and what it will mean for dentists, I'd like to take this opportunity to explain a little bit more about

it. Revalidation will provide, for the very first time, a way of checking that dentists carry on meeting the GDC's standards after they have first joined its registers. The GDC's Fitness to Practise proceedings are reactive rather than proactive; they assume that dental professionals meet its standards unless the regulator receives information which suggests otherwise. With patient protection in mind, this is no longer good enough. Our research has

shown that patients believe and expect that dental professionals' compliance with standards is already checked by the GDC regularly. The aim of revalidation is to bring reality into line with patient expectations.

The structure

A standards and evidence framework will set out the standards dentists must meet under the four domains of clinical, management and leadership, communi-



Denis Toppin

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- Cross infection and decontamination including HTM 01-05 compliance and surgery audits.
- Medical emergencies including resuscitation, drugs, equipments and protocols.
- Training, documentation and certificates.
- Waste disposal and documentation and storage.
- Practice policies and written procedures.
- Clinical audit and patient outcomes including quality measures.

cation and professionalism. The framework will also set out the evidence which will be acceptable to demonstrate compliance with each standard. Dentists will gather this evidence over five-years, and revalidate at the end of each cycle; We are proposing a three-stage process at the end of each cycle:

Stage 1 - compliance check, which will apply to all dentists
Stage 2 - remediation phase, which will provide an opportunity to dentists who do not pass Stage 1 to remedy deficiencies
Stage 3 - in-depth assessment, which will apply to dentists who fail to demonstrate their compliance at the end of the remediation phase.

The proposals aim to avoid over-regulation by making as much use of existing and developing quality systems within dentistry as possible. Dentists will, in many cases, already be required to show that they are meeting quality standards. For example through NHS practice inspections or performance appraisals. Our approach is designed so that dentists can meet all our requirements and those of other dental service regulators under one umbrella. [DB](#)

About the author

Dentist Denis Toppin, a returning Registrant member to the Council of the GDC, was born in Glasgow where he returned to study and work. He qualified as a dentist in 1977 from the University of Glasgow and has been working in general dental practice ever since. He developed an interest in dental education through his involvement in Dental Vocational Training as a Vocational Training Trainer, Adviser and Regional Adviser and through teaching undergraduate dental students clinical practice in restorative dentistry. He also teaches on numerous postgraduate courses. He holds a Masters degree in Education. He was a member of the Scottish Dental Practice Board for the maximum six year period. He currently holds a part-time post of Assistant Director of Postgraduate General Dental Practice Education with NHS Education for Scotland.



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Judging panel announced

A team of leading dentistry experts has been revealed as the judging panel for the 3M ESPE Student Dentistry Awards 2010-2011.

This panel of influential industry figures and esteemed academics will select the UK and Ireland's most innovative students and award them with funding to support their studies.

The awards panel includes Dr Amarjit Gill, President of the British Dental Association; Edward Attenborough, President of the British Dental Trade Association; Professor

'Best Dental Plan Provider'

Denplan is extremely proud and excited to have been voted 'Best Dental Plan Provider' at this year's Health Insurance awards.

The glittering awards ceremony took place at the Grosvenor House Hotel in London on the 21st October. Denplan were thrilled to accept the award - especially as it's the first time this category has been featured.

Dental payment plans not only promote the regular dental attendance that's so important in preventive care, but people lucky enough to have access to a dental benefit through their employer are also far less likely to cancel or delay their appointments. Companies understand this and 90 per cent of companies agree that good dental health supports the overall wellbeing of their staff.

Gary continued: "Denplan has been at the heart of dental care for nearly 25 years and is dedicated to preventive care. That's why we tailor our corporate products to suit both companies and employees to ensure that both get the very best value and service, and we're delighted that our efforts have been recognised in this area." [DT](#)



L-R: David Sawyers, Gary Williams and Host Patrick Kielty

Trevor Burke, from the University of Birmingham and Professor Nairn Wilson, Dean and Head of King's College London Dental Institute.

There are three categories in the 3M ESPE Student Dentistry Awards 2010-2011 - the Award for Innovation, the National

Award for Innovation and the Award for Intercalated Studies. Funding ranging from £300 (354 EUR) to a bursary worth £3500 (4150 EUR) is available to be won.

Speaking about the announcement of the judges, 3M ESPE's commercial man-

ager Steve Foster said: "We are delighted to have such a strong panel judging our awards programme that supports the future of UK and Irish dentistry.

"As leading industry figures, the judges' shared experience will ensure that the very best dental students are recognised for their abilities."

On his appointment to the

panel, Dr Amarjit Gill said: "An awards programme such as this offers real support to talented young dental students.

"I am very much looking forward to reading the entries and meeting the winners."

For more details on the awards programme, visit 3M ESPE's new dedicated student website at www.3mespe.co.uk/dentalstudents. [DT](#)

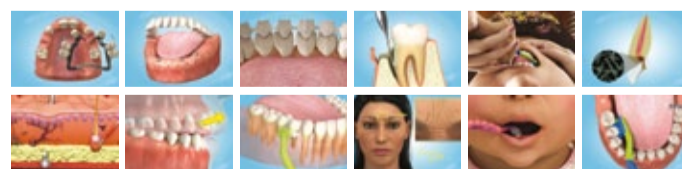


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Mitigating the effect of VAT increase

Michael Lansdell discusses how dentists can best address the inevitable increase in costs for every type of dental practice, as VAT goes up

A major weapon in the Government's armoury to battle the national deficit, announced in the Budget, is a proposed rise in the standard rate of VAT from 17.5 per cent to 20 per cent from January 2011.

Although health services are exempted from Value Added Tax (VAT), the cost of many of the essential materials, equipment and sub-contracted activities which service dental practices are not, and so any rise in this tax

will add to the financial burden of running a dental practice. This increase in practice overheads comes at a time when many are already committed to additional expenditure on auto-claves and decontamination

facilities to ensure compliance with HTM 01-05.

In recent years, many practices have expanded their activities to include non-health related cosmetic treatments such as

tooth whitening or botulinum toxin injections, as well as selling toothbrushes and dental hygiene products, and these procedures and products are not VAT exempt nor zero-rated.

The present threshold for compulsory VAT registration is a turnover of £70,000, and this means that if the gross income from any practice activity not officially recognised as health care exceeds this figure, then the practice must register for and charge VAT on this aspect of its services, and any changes to the rate of VAT will automatically apply.

Dentists who are in any doubt about which activities in relation to dental services qualify for VAT exemption, should consult VAT Notice Number 701/57 for Health Professionals

Prudent practice owners and sole traders are currently asking what they can do in the short term to take advantage of the lower VAT rate before it rises in January 2011.

The obvious first step is to bring forward any projected major expenditure or purchases, such as refurbishment, new

'Prudent practice owners and sole traders are currently asking what they can do in the short term to take advantage of the lower VAT rate before it rises in January 2011'

IT, sterilising or other surgery equipment to be before the deadline, and so reduce the VAT burden by 2.5 per cent.

However, principals and managers should be aware that the Government has introduced measures to counter businesses paying in advance, or pre-dating invoices at the old rate, for goods or services to be supplied after the January 2011 when the new rate comes into force.

These measures provide for a supplementary VAT charge of 2.5 per cent to be levied in cases where the customer can-

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