

British Association of Dental Nurses®

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3 September 2010

Mr. D. Gauke MP
Exchequer Secretary to the Treasury
HM Treasury
100 Parliament Street
London
SW1A 2BQ

Dear Mr. Gauke,

Re: HM Treasury Review of Tax Allowance on CPD Costs

It is my understanding that, following the test cases *Revenue & Customs Commissioners vs Decadt (2007)* and *Revenue and Customs Commissioners vs Banerjee (2010)*, HM Treasury is currently reviewing the provision of tax allowances on the cost to employees of Continuing Professional Development, where these costs were **necessarily** incurred as a result of the nature of the duties of the employment.

As you may be aware, all Dental Care Professionals are now obliged to be registered with the General Dental Council, and to complete a specific amount of CPD in order to remain registered. This adds a considerable financial burden, especially for dental nurses who are amongst the lowest paid members of the dental team.

BADN are therefore requesting that HM Treasury give serious consideration to making CPD costs tax allowable for registered Dental Care Professionals. I attach a Briefing Note for your information.

Should you wish to discuss this in more detail, I may be contacted on the above telephone number – I should also be happy to meet with you in London to discuss this pressing matter in person if required.

I look forward to hearing from you.

Yours sincerely,

Pamela Swain