

Taxing time in new era for professional dental nurses

THE time has come for dental nurses to stand up as registered professionals as statutory registration and compulsory CPD come into force.

This transition to a new phase for dental nurses has not been without its challenges, and one of the most hard hitting to the pocket seems to be tax regulation. Two recent issues have been raised regarding tax and dental nurses.

Tax relief?

Following queries from dental nurses about whether the cost of CPD offers tax relief, the BADN asked HM Revenue and Customs. In response, HMRC's press officer Patrick O'Brien said: "There is a specific tax exemption which applies when an employer provides or pays for an employee's work-



• *No relief on CPD and now a phishing scam – give give give!*

related training, or reimburses work-related training expenses incurred by an employee. So in cases where the employer pays for a dental nurse's 50 hours of verifiable CPD the employer's payment will not give rise to a tax liability.

"If the dental nurse has to meet the cost out of his or her own pocket, with no reimbursement from their employer, the position is different. Employees are entitled to tax relief only for expenses incurred "wholly, exclusively and necessarily in the performance of" their employment duties. The courts have repeatedly confirmed that expenditure on CPD is not incurred "in the performance of" an employee's duties, but only to put them in a position to perform their duties. It follows that dental nurses who have to pay for their own CPD, without any reimbursement from their employer, are not entitled to tax relief for the cost."

Not tax allowable

So, although dental nurses have to complete CPD in order to register in order to work, the cost of CPD isn't tax allowable! This doesn't apply just to dental nurses, or even just in dentistry, but to all professions – no one who has to complete some form of CPD in order to be allowed to do their job is allowed tax relief on the cost of that CPD.

BADN has taken this up with the Chief Dental Officer at the regular meeting with him, and will be lobbying Government for changes to this ruling. BADN recommends that all dental nurses write to their local MP to bring this matter to their attention.

Phishing scam

Dental nurses using the HMRC's self-assessment system are being sent fraudulent e-mails telling them they are entitled to tax rebates worth hundreds of pounds. The e-mails contain a link to what looks like HMRC's website, where they are asked to log in and provide bank details in order to get the refund.

But the website is a fake and the information is used to withdraw cash from bank accounts. HMRC's website www.hmrc.gov.uk/security has information on what to do if you receive one of these e-mails and asks taxpayers to forward fraudulent messages on to them at phishing@hmrc.gsi.gov.uk.

'Couldn't be genuine'

BADN chief exec Pam Swain was the recipient of a scam e-mail. "I realised this couldn't be genuine as my tax situation with HMRC is up to date and I knew they didn't owe me any money. Members who think they may have overpaid tax should use our tax refund service." (see page 21 for more details). ❖