

# British Association of Dental Nurses®

Room 200, Hillhouse International Business Centre  
Thornton-Cleveleys FY5 4QD  
Direct Line: 01253 338365

[xs@badn.org.uk](mailto:xs@badn.org.uk)

[www.badn.org.uk](http://www.badn.org.uk)



Chief Executive:  
PAMELA A SWAIN  
® MBA, LCGI, FIAM, MCMI

## BRIEFING NOTE FOR DAVID GAUKE MP, EXCHEQUER SECRETARY TO THE TREASURY

### TAX ALLOWANCES FOR CONTINUING PROFESSIONAL DEVELOPMENT COSTS

- As of 1 August 2008, all Dental Care Professionals (DCPs) – ie dental nurses, hygienists, therapists, technicians – are required to be registered with the General Dental Council (GDC);
- Anyone not registered with the GDC may not work in the UK as a DCP;
- The GDC requires each DCP registrant to complete 150 hours Continuing Professional Development (CPD) over a 5 year cycle. 50 of these hours must be verifiable CPD;
- In order to be considered verifiable CPD, the activity must provide concise educational aims and objectives, clear anticipated outcomes, documentary proof of participation and an opportunity to give feedback to the activity provider;
- The GDC recommends that DCPs include the following core subjects in their CPD: medical emergencies (2 hours per year), disinfection and decontamination (1 hour per year), radiography and radiation protection (1 hour per year) plus (for those working in a clinical environment – technicians have slightly different requirements) law and ethics, and complaints handling;
- A recent survey conducted by BADN found that the majority of Registered Dental Nurses working more than 37 hours per week earn around £15,000 per annum;
- The 2009 median UK salary for full time employees (ASHE) was £25,816;
- The BADN survey also found that 45% of dental nurses pay ALL their own CPD costs with another 40% paying some or most of their CPD costs (*full details of the BADN survey are available on request*);
- BADN submits that, as (a) completion of CPD is a requirement of registration with the GDC and (b) GDC registration is required to practice as a DCP, CPD costs are wholly, exclusively and necessarily incurred as a result of the nature of the duties of a DCP and should therefore be considered tax allowable.