



## IMPORTANT INFORMATION



### for RoI PATIENTS

We are pleased to advise our Republic of Ireland patients that you may be entitled to claim Tax Refunds/Relief from your Revenue Commissioners in respect of the cost of “**Qualifying Dental Treatment**” provided in this clinic.

Full details are available to you on line at [www.revenue.ie](http://www.revenue.ie) where you will be able to download the relevant Form **MED 2**. You can submit your claim for refund either on line or by post. The refund is 20% of the cost of Qualifying Treatment which has been certified by this office on a Form MED 2.

Qualifying Treatment (see overleaf) includes Crowns, Veneers/Etched Fillings, Tip Replacing, Post and Core Build-ups, Inlays, Endodontics – Root Canal Treatment, Periodontal Treatment, Orthodontic Treatment (provision of braces and related treatment), Surgical Extraction of Impacted Wisdom Teeth and Bridgework.

Irish Revenue Practice permits you to claim for qualifying dental treatment performed outside Ireland and we are delighted to inform you that the Irish Revenue has previously refunded tax in respect of dental treatment provided and certified by this clinic.

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**Disclaimer:** *Obviously we cannot guarantee that you will receive tax relief in respect of qualifying expenditure however we can confirm that the Revenue Commissioners have refunded tax in respect of work carried out and certified by us. The Revenue were advised in writing and verbally that the claim was in respect of treatment carried out here in Spain.*

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## A Crowns

These are restorations fabricated outside the mouth and are permanently cemented to existing tooth tissue. Income tax relief is allowable for expenditure on core preparation for crowns and temporary conditioning crowns.

## B Veneers/Etched Fillings

These are a type of crown.

## C Tip Replacing

This is regarded as a crown where a large part of the tooth needs to be replaced and the replacement is made outside the mouth.

## D Post and Core Build-ups

These are inserts in the nerve canal of a tooth, to hold a crown. Income tax relief is allowable for post and core build-ups made from materials other than gold.

## E Inlays

An inlay is a smaller version of a crown. However, tax relief is only allowed if the inlay is fabricated outside the mouth. Income tax relief is allowable for inlays made from materials other than gold.

## F Endodontics - Root Canal Treatment

This involves the filling of the nerve canal and not the filling of teeth.

## G Periodontal Treatment

The following treatments qualify for tax relief:

- Root Planting, which is a treatment of periodontal (gum) disease
- Curettage and Debridement, which are part of root planing
- Gum Flaps, which is a gum treatment
- Chrome Cobalt Splints, if used in connection with periodontal treatment (if the splint contains teeth, relief is not allowable)
- Implants following treatments of periodontal (gum) disease which included bone grafting and bone augmentation.

## H Orthodontic Treatment

This involves the provision of braces and similar treatments. Income tax relief is allowable for the cost of temporary implants in circumstances where they form part of the overall orthodontic treatment.

## I Surgical Extraction of Impacted Wisdom Teeth

Relief is allowable when undertaken in a hospital or by a dentist in a dental surgery.

## J Bridgework

Dental Treatment consisting of an enamel-retained bridge or a tooth-supported bridge is allowable.

### Note

Tax legislation specifically excludes relief for expenditure incurred on the extraction, scaling and filling of teeth and the provision and repairing of artificial teeth or dentures. These items are excluded from relief even if there is an underlying medical condition that gives rise to the dental treatment or if the treatment in a particular case is considered to be of a non-routine nature.

Further information is available on [www.revenue.ie](http://www.revenue.ie).

**Time Limit for Repayment Claims** - A claim for repayment of tax must be made within four years after the end of the tax year to which the claim relates.



