Dental Expenses - Certificate by Dental Practitioner

Please note that this form is a receipt and should be retained by you as evidence of expenses incurred. Claims for tax relief on any of the expenses mentioned overleaf should be claimed either through our PAYE Anytime service on www.revenue.ie or by completing and submitting Form MED 1 to your local Revenue office. All Claims must be made within a 4 year time limit.

Name			1 01	III IV		
Address	Р	PS Number				
Nature of treatment Tick ☑ the (See overleaf) appropriate bo	Date(s) on v treatment was out	corried	ate(s) on wl	nich made	Amount paid €	
A						
В						
C						
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E						
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G						
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J						
I certify that the above information is corre Signature of Dental Practitioner	ct and that I have rece	ived the amou	ınts shown a	above.	te	
Name and Address of Dental Practitioner						
Qualifications of Dental Practitioner (Please use block capitals for Name, Addi	ess and Qualifications	of Dental Pra	ctitioner)			
PPS Number of Dental Practitioner						

Dental Treatments for which Tax Relief is Allowable

A. Crowns

These are restorations fabricated outside the mouth and are permanently cemented to existing tooth tissue.

[With effect from 1/1/2008 tax relief is allowed for expenditure on core preparation for crowns and temporary conditioning crowns.]

B. Veneers/ Etched Fillings

These are types 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. [With effect from 1/1/08 tax relief is allowed for post and core build-ups made from materials other than gold.]

E. Inlays

An inlay is a smaller version of a crown. Tax relief is only allowed if the inlay is fabricated outside of the mouth. [With effect from 1/1/2008 tax relief is allowed 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 Planing, which is a treatment of periodontal (gum) disease.
- Currettage 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.

[With effect from 1/1/2008 tax relief is allowed 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 relief is not available for the cost of scaling, extraction and filling of teeth or the provision of artificial teeth or dentures.

