

Mr Paschal Donohoe TD,
Minister for Finance,
Department of Finance,
Government Buildings,
Upper Merrion Street,
Dublin 2,
D02 R583.



Tuesday, March 10th 2020.

Ref: 20C0024

Dear Minister,

I write on behalf of our members and particularly those dentists treating patients in private settings, whether as general dental practitioners or specialists, to seek your urgent assistance arising from the current Covid-19 outbreak.

We already have clear evidence that dentists are seeing a sharp reduction in attendance and there are increasing fears amongst dental practice owners about their continued ability to keep their surgeries open and available to care for patients.

The dental practice sector employs well over 10,000 dentists, nurses, hygienists, technicians and administrative staff, and of course the ancillary and support industries account for many thousands more.

Dentists in general and specialist practice will ordinarily care for over 2m adults and children, and the Irish Dental Association is engaged in discussion as regards the health implications with various authorities on an ongoing basis.

As you will be aware dental practices receive no state funding in the form of capitation payments, grants or allowances.

We are therefore seeking the support of the Government in a number of ways to allow some temporary respite at this time of huge financial insecurity.

Specifically, we are asking that the State would consider some or all of the following proposals:

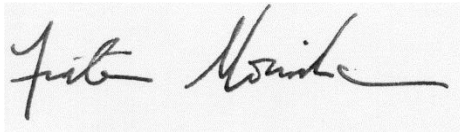
- Temporarily suspend the collection of professional withholding tax from payments made to dentists contracted by the HSE and the Department of Social Protection to treat medical care and PRSI-eligible patients respectively;
- Direct the Revenue Commissioners to introduce a moratorium on VAT payments;
- Direct the Department of Social Protection to halve the rate of Employer PRSI contributions;
- Reintroduce mortgage interest relief on outstanding mortgage loans on principal primary residences for all;
- Use its influence with the banks to introduce an interest-free holiday freeze on all loan repayments for those whose earnings have stalled;
- Allow tax relief on private health insurance for dental treatments

- Direct that the Revenue Commissioners would amend the terms of the MED 2 scheme to allow relief at the marginal rate for the remainder of 2020.

We would be happy to elaborate on the above, to clarify or to discuss similar alternatives at your convenience.

We appreciate that you and your Department are facing unprecedented demands on your time and hope that you can give our suggestions some serious consideration in view of the particularly vulnerable nature of our members' practice and the inevitable difficulties which they face into the immediate future.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Fintan Hourihan', is centered on a light gray rectangular background.

Fintan Hourihan
Chief Executive – Irish Dental Association