

21 October 2020

Rt Hon Rishi Sunak MP
Chancellor of the Exchequer
1 Horse Guards Road
London SW1A 2HQ

Dear Chancellor

VAT zero rating for Personal Protective Equipment

Earlier in the year you made the welcome announcement of a temporary zero rating for VAT on supplies of Personal Protective Equipment, to last from 1 May to 31 October. **It is essential for dentistry that this is extended until at least the end of the pandemic.**

When dentists ceased face to face care in March, many donated their existing PPE stocks to care homes and hospices. In order to meet national guidance following the resumption of services in England on 8 June, they are now required to wear PPE at a new enhanced level. Meanwhile the costs of all PPE have risen significantly. In recent months colleagues have been restocking to replace their donated supplies, and securing access to enhanced PPE, at greatly inflated costs.

Industry sources have estimated costs for an aerosol generating activity (routine care involving use of high-speed instruments like dental drills) at £1.13 pre-COVID and £11.83 post-COVID, which is more than a ten-fold increase. While NHS providers are now able to secure some PPE from the Government's new PPE portal, private dentistry, which has received little to no support from the Government beyond access to credit and represents over half of total public spend on dental care, remains ineligible and is therefore reliant on commercial suppliers.

All dental practices (NHS, private and the majority which are a mix of the two) are independently-run businesses. Higher costs, and significantly lower patient numbers due to the necessary periods of decontamination between patients, are undermining the business model on which they operate.

In order to maintain the financial sustainability of the dental profession, and hence safeguard the nation's oral health, the zero rating must be extended. A sustainable longer-term solution would be to enable all health and social care providers to reclaim VAT on their expenses – including PPE. Certainly, there are now real questions being asked from across the health and social care sector as to why VAT is even being applied to a necessity like PPE.

I look forward to hearing from you soon.

Yours sincerely,



Eddie Crouch
Chair, British Dental Association

cc: Jo Churchill MP, Department for Health and Social Care