



# 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.
- 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.

[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.