



**Name and Address**

**Note:** 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 Revenue's **PAYE Anytime** service on [www.revenue.ie](http://www.revenue.ie) or by completing and submitting **Form MED1** to your Regional Revenue office.

**PPS No.**

**4-year time limit:** A claim for tax relief must be made within four years after the end of the tax year to which the claim relates.

Nature of treatment (see overleaf)	Insert <input checked="" type="checkbox"/> in the appropriate box	Date(s) on which treatment was carried out	Date(s) on which payments were made	Amount paid €
<b>A</b>	<input type="checkbox"/>			
<b>B</b>	<input type="checkbox"/>			
<b>C</b>	<input type="checkbox"/>			
<b>D</b>	<input type="checkbox"/>			
<b>E</b>	<input type="checkbox"/>			
<b>F</b>	<input type="checkbox"/>			
<b>G</b>	<input type="checkbox"/>			
<b>H</b>	<input type="checkbox"/>			
<b>I</b>	<input type="checkbox"/>			
<b>J</b>	<input type="checkbox"/>			

I certify that all particulars given on this form are correct and that I have received the amounts shown above.

**Signature** of Dental Practitioner

**Date**

D	D	M	M	Y	Y
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**Name and Address** of Dental Practitioner  
(use CAPITAL LETTERS)

**Qualifications** of Dental Practitioner  
(use CAPITAL LETTERS)

**PPS No.** of Dental Practitioner

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# 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 January 2008 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.

With effect from 1 January 2008 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. With effect from 1 January 2008 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.

With effect from 1 January 2008 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.

Leaflet IT6 <http://www.revenue.ie/en/tax/it/leaflets/it6.html> on [www.revenue.ie](http://www.revenue.ie) provides further information.