

NWSI 2026 No.75

HEALTH AND SOCIAL CARE

Directions to Local Health Boards as to the General Dental Services Statement of Financial Entitlements (No.2) 2026

Made	7 April 2026
Coming into force	7 April 2026

The Welsh Ministers in exercise of the powers conferred by section 12, 60, 203(9) and (10) and 204(1) of the National Health Service (Wales) Act 2006^(a) after consulting in accordance with section 60(4) of that Act both with the bodies appearing to them to be representative of persons to whose remuneration these directions relate and with such other persons as they think appropriate, gives the directions set out in this Statement of Financial Entitlements ("SFE").

These directions apply to Local Health Boards ("LHBs") in Wales and come into force on 7 April 2026.

LHBs must apply these directions in relation to payments to be made by LHBs to a contractor under a general dental services contract entered into under section 59 of the National Health Service (Wales) Act 2006 and in accordance with the National Health Service (General Dental Services Contracts and Charges) (Wales) Regulations 2026^(b) ("the 2026 Regulations").

These Directions directly replace the General Dental Services Statement of Financial Entitlements 2026 which is revoked with effect from 7 April 2026. However, those directions will continue to be the relevant directions in respect of services provided on 1 April 2026 and the General Dental Services Statement of Financial Entitlements 2009 (as amended) for services provided under contracts entered into under the National Health Service (General Dental Services Contracts) (Wales) Regulations 2006^(c).

a ()2006 c.42.

b ()W.S.I. 2026/37.

c ()SI 2006/490 (W.59).

GENERAL DENTAL SERVICES STATEMENT OF FINANCIAL
ENTITLEMENTS

PART 1 INTRODUCTION AND GLOSSARY	5
Introduction	5
Glossary of terms	5
PART 2 ANNUAL CONTRACT VALUES	7
Annual Contract Values	7
New or first ACVs	7
New or first ACVs where a GDS contract is revised	7
Annual uprating of ACVs	7
Actual Annual Contract Value	8
Payment of Monthly Annual Contract Value Payments	8
Initial value of Monthly ACVPs	8
Revision of the initial value of Monthly ACVPs	8
Deductions in respect of NHS charges	9
Deductions in respect of overpayments etc.	10
Deductions in respect of LDC levies	10
Deductions in respect of employee's superannuation contributions	11
Net value of the contractor's Monthly ACVPs	11
Conditions attached to Monthly ACVPs	11
Monthly Payment Schedule	12
Annual Contract Reconciliation Report	12
Employer's superannuation contributions of Dentist Performers	13
Employee's superannuation contributions and Money Purchase Additional	
Voluntary Contributions of Dentist Performers	14
Monthly deductions in respect of employee's superannuation contributions of Dentist	
Performers	14
End-year adjustments	14
PART 3 PAYMENTS FOR MANDATORY SERVICES	17
Payments for Mandatory Services Delivered by Proportions	17
Urgent Access for New Patients (7% of ACV)	17
New Patient Assessments via Dental Access Portal (10% of ACV)	18
Care packages types and values	18
Annual caps on specific care packages	21
Treatment plan requirements	22
Post-de-listing payment rules	22
Evidence retention requirements	23
Prevention capitation payment (5% of ACV)	23
Recall capitation payment (3% of ACV)	24
The National Priorities Scheme	24
Urgent care for active patients	25
PART 4 PAYMENTS FOR SPECIFIC PURPOSES	26
Seniority Payments	26
Eligibility criteria	26
Applications for a seniority payment	26
The percentage calculation and the maximum amount of Monthly Seniority Payments	26
Estimates of net monthly Pensionable Earnings	27

Conditions attached to Monthly Seniority Payments	27
Payments in respect of foundation training	28
Eligibility for payments in respect of foundation training	28
Trainer Grant	28
Service Cost Payment	28
Part-year and early termination provisions	29
Conditions attached to payments under this Section	29
Payments in respect of maternity, paternity and adoption leave	29
Eligibility for maternity leave payments	30
Eligibility for paternity leave payments - birth	30
Eligibility for paternity leave payments – adoption	30
Eligibility for adoption leave payments	31
Parental leave for those who have undertaken approved foundation training	31
Meaning of “Parental Leave Pay Period”	31
Applications for parental leave payments	32
Calculation of the amount of parental leave payments and the due date	33
Conditions attached to parental leave payments	33
Payments in respect of long-term sickness leave	34
Eligibility for sickness leave payments	34
Applications for sickness leave payments	34
Calculation of the amount of sickness leave payments and the due date	35
Conditions attached to sickness leave payments	35
Payments for professional collaboration	36
Reimbursement of non-domestic rates	36
Eligibility for reimbursement of non-domestic rates	36
Applications for reimbursement of non-domestic rates	36
Amount of non-domestic rates that may be reimbursed	37
Conditions attached to payments under this Section	38
Laboratory fee reimbursement	38
PART 5 SUPPLEMENTARY PROVISIONS	39
Administrative provisions	39
NHS BSA administration	40
Over/underpayments	40
Payments on account	40
Time limits to claim	40
Termination reconciliations	41
Dispute resolution	41

PART 1

INTRODUCTION AND GLOSSARY

Introduction

1.1. This direction relates to the payments to be made by LHBs to a contractor under a GDS Contract entered into in accordance with the National Health Service (General Dental Services Contracts and Charges) (Wales) Regulations 2026.

1.2. This SFE is divided into sections, Parts, paragraphs and sub-paragraphs. A Glossary of some of the words and expressions used in this direction is provided.

1.3. In this SFE unless the context otherwise requires:

- (a) words or expressions used both here and in the 2006 Act bear the meaning they bear in the 2006 Act;
- (b) words or expressions used both here and in the 2026 Regulations bear the meaning they bear in the 2026 Regulations;
- (c) references to legislation (i.e. Acts and subordinate legislation) are to that legislation as amended, extended or applied, from time to time;
- (d) words in the singular include the plural, and vice versa.

1.4. At various points in this SFE, reference is made to a dental practitioner being "employed or engaged" by a contractor. In this SFE, "employed or engaged", in relation to a dental practitioner's relationship with a contractor includes, in addition to dental practitioners who have a contract of service or for services with the contractor:

- (a) a dental practitioner who is the contractor;
- (b) a dental practitioner who is a partner in a contractor that is a partnership; and
- (c) a dental practitioner who is a director of a dental corporation.

1.5. This SFE may be revised at any time, in certain circumstances with retrospective effect if, when having regard to the direction as a whole, the retrospective provision is not detrimental to the persons to whose remuneration it relates.^d For the most up-to-date information, contact Community, Primary Care and Health Services Policy Directorate, Welsh Government, Cathays Park, Cardiff, CF10 3NQ or visit the following website: www.gov.wales.

Glossary of terms

1.6. In this SFE, unless the context otherwise requires, the following terms have the meanings given:

- "2006 Act" means the National Health Service (Wales) Act 2006;
- "2026 Regulations" means the National Health Service (General Dental Services Contracts and Charges) (Wales) Regulations 2026;
- "AACV" means Actual Annual Contract Value, as defined in paragraph 2.9;
- "ACV" means Annual Contract Value, as defined in paragraph 2.1;
- "ACVP" means Annual Contract Value Payment, as defined in paragraph 3.1;
- "Active patient" has the meaning given in regulation 2 of the 2026 Regulations;
- "Approved Foundation Training Scheme" means a foundation training scheme approved by the Postgraduate Dental Dean;

^d See NHS (Wales) Act 2006 section 60(3)(e).

"Care package" has the meaning given in regulation 2 of the 2026 Regulations;

"Contract year" means each period of 12 months beginning on 1 April and ending on 31 March during which the contract is in effect, except that where a contract begins on a date other than 1 April, the first contract year is the period beginning on the date the contract comes into effect and ending on the following 31 March;

"Dental Access Portal" has the meaning given in regulation 2 of the 2026 Regulations;

"Dentist Performer" means a dental practitioner whose name is included in a dental performers list;

"Functions Regulations" means the Functions of Local Health Boards and the NHS Business Services Authority (Awdurdod Gwasanaethau Busnes y GIG) (Primary Dental Services) (Wales) Regulations 2006(e);

"GDS Contract" means a general dental services contract under section 59 of the 2006 Act;

"LHB" means Local Health Board;

"Mandatory services" has the meaning given in regulation 14 of the 2026 Regulations;

"Monthly ACVP" means the monthly payment calculated in accordance with Section 3 of this SFE;

"NACV" means Negotiated Annual Contract Value, as defined in paragraph 2.1;

"New patient assessment" has the meaning given in regulation 2 of the 2026 Regulations;

"NHS BSA" means the National Health Service Business Services Authority;

"Pensionable Earnings" has the meaning given in the NHS Pension Scheme Regulations;

"Postgraduate Dental Dean" means the person appointed by Health Education and Improvement Wales to oversee postgraduate dental education and training in Wales;

"Proportions" means the percentages of mandatory services specified in regulation 17 of the 2026 Regulations.

"Foundation Trainee" means a dental practitioner who is undertaking foundation training as part of an Approved Foundation Training Scheme;

"Foundation Trainer" means a dental practitioner who is approved by the Postgraduate Dental Dean to provide foundation training to a Foundation Trainee.

e (S.I. 2006/941 (W.90)).

PART 2 ANNUAL CONTRACT VALUES

Annual Contract Values

2.1. Payments under a GDS contract in respect of the mandatory services and required terms specified in the contract are to be based on an Annual Contract Value (“ACV”), being the total annual value in pounds sterling agreed between the LHB and the contractor for the provision of mandatory services and required terms under the contract.

2.2. The ACV reflects the value of delivering mandatory services in the proportions specified in regulation 17 of the 2026 Regulations, being:

- (a) 7% for urgent treatment for new patients;
- (b) 3% for recalls between 18 and 24 months;
- (c) 10% for new patient assessment;
- (d) 70% to provide care packages;
- (e) 5% for prevention; and
- (f) 5% for local or national priorities,

unless the LHB has departed from the standard proportions within the overall total of 100% on a whole area basis, partial area basis, or in relation to a single practice following consultation with the affected contractor and giving at least 28 clear days' notice^(f). The ACV also includes the full annual payment to be made for attending four collaborative meetings each year.

New or first ACVs

2.3. The LHB and the contractor must agree, in respect of the first financial year during which a GDS contract has effect, an ACV for the GDS contract, based on the mandatory services that the contractor is required to provide under its GDS contract in the proportions applicable to that contract and the payment for attending four collaborative meetings each year.

2.4. If the contractor's GDS contract takes effect for payment purposes after the start of the financial year, the first ACV for that contract (which will relate to the rest of that financial year) shall be an annualised amount for calculation purposes, even though only a proportion of that annualised amount will in fact be payable in the first part year.

New or first ACVs where a GDS contract is revised

2.5. Where a GDS contract has been varied or if the overall ACV is varied, a new Annual Contract Value will have to be established for that contractor. If the variation takes effect during the financial year, the new or revised ACV for that contract (which will relate to the rest of that financial year) shall be an annualised amount for calculation purposes, even though only a proportion of that annualised amount will in fact be payable for the first part year.

Annual uprating of ACVs

2.6. The ACV for each new financial year, not including the set payment for attending four collaborative meetings as set out in paragraph 4.57, is to be uprated by a percentage amount to be determined by Welsh Ministers.

f Or in the case of a variation before 1st April 2026 or in relation to National Priorities, 14 days notice.

2.7. The percentage determined by the Welsh Ministers for the financial year 2026-27 is []g.

2.8. It is intended that once the percentage set out in paragraph 2.7 has been determined this SFE will be amended (this may be with retrospective effect). In practice, these adjustments will be factored into Monthly ACVPs by the National Health Service Business Services Authority ("NHS BSA") on a national basis. The LHB must not itself, therefore, adjust the amounts that it has loaded into the NHS BSA's computerised payment systems by these adjustments.

Actual Annual Contract Value

2.9. At any point, there should be in respect of each GDS contract an ACV, determined in accordance with this Section. This is to be an annual (or annualised) amount, and is to provide the basis for the calculation of the Monthly ACVPs payable under the contract in respect of the mandatory services that the contractor is required to provide. This ACV is known as the Actual Annual Contract Value (AACV) of that contract at that point.

Payment of Monthly Annual Contract Value Payments

Initial value of Monthly ACVPs

2.10. The first initial value of a contractor's Monthly ACVPs is to be determined for the date on which its GDS contract takes effect for payment purposes. Once the contractor's AACV has been established, that amount is to be divided by twelve, and subject to paragraph 2.2, the result is the first initial value of the contractor's Monthly ACVPs.

2.11. If the contractor's GDS contract took effect for payment purposes other than on the first day of a month, the initial value of its Monthly ACVPs in respect of the first part-month of its contract is to be produced by dividing:

- (a) the number of days during the month for which the contract has effect for payment purposes; by
- (b) the total number of days in that month.

2.12. That initial value (expressed as a monthly value, in cases where a contract took effect for payment purposes other than on the first day of the month) will remain the basis for the calculation of the net value of the contractor's Monthly ACVPs, until that initial value is next revised.

Revision of the initial value of Monthly ACVPs

2.13. The initial value of a contractor's Monthly ACVPs will have to be revised where, for any reason, its AACV is revised.

2.14. If the contractor's AACV is revised for the start of a month, the new initial value of its Monthly ACVPs (until its AACV is next revised) is its new AACV divided by twelve.

2.15. Once the initial value of a contractor's Monthly ACVPs has been established for any particular month, the LHB must go on to establish the net value of the contractor's Monthly ACVPs, which is the amount actually to be paid.

2.16. Where an AACV is varied during a financial year the net value of the Monthly ACVPs is to be calculated using the following formula;

$$M_{\text{new}} = A_{\text{new}} - (n * M_{\text{old}}) / 12 - n$$

g For 2026-2027 Financial Year the figure is to be determined. The SFE will be amended once a determination is made.

M = ACVP, A = AACV, n = number of ACVPs already paid, old = the previous figure, new = the figure after variation.

Deductions in respect of NHS charges

2.17. Patients in receipt of relevant dental treatment have to pay charges in respect of that treatment under Schedule 5 of the 2026 Regulations, unless they are exempt from paying the charge. Charges are recoverable in respect of the provision of mandatory dental services to a total charge cap of £384 per patient in respect of a course of treatment or multiple courses of treatment that are delivered at the same time.

2.18. No charge can be made and recovered in respect of:

- (a) provision of dental services under the 2006 Act, otherwise than by or on behalf of a contractor;
- (b) a prisoner;
- (c) the provision of dental public health services;
- (d) the removal of sutures;
- (e) any person who is at the time the service is provided:
 - (i) aged under 18,
 - (ii) aged 18 and in full-time education,
 - (iii) pregnant, or
 - (iv) has had a baby within the 12 months before treatment starts,

subject to a written declaration being made on a form provided for that purpose by the LHB.

2.19. No charge can be made and recovered in respect of:

- (a) the clinical examination, any report on that examination and the provision of an assessment and advice and at the same time no other treatment is provided and no dental appliances are supplied where, on the day upon which the examination is being performed or the assessment is made, the patient:
 - (i) is under the age of 25 years, or
 - (ii) has attained the age of 60 years; or
- (b) the examination and assessment of a patient if, at the same time no other treatment is provided and no dental appliances are supplied, which leads to:
 - (i) the issue of a prescription,
 - (ii) the repair of a dental appliance, or
 - (iii) the arrest of bleeding,

subject to a written declaration being made on a form provided for that purpose by the LHB.

2.20. No charge can be made and recovered in respect of the repair or replacement of a restoration (being a filling, root filling, inlay, porcelain veneer or crown) provided by the contractor, where that repair or replacement is required in order to secure oral health, within—

- (a) the 12 month period beginning with the date on which the restoration was provided, in the case of treatment provided at an urgent care appointment; or
- (b) the 24 month period beginning with the date on which the restoration was provided, in the case of treatment provided under a care package,

unless—

- (i) within the relevant period, a person other than the contractor has provided treatment on the tooth in respect of which the restoration was provided;
- (ii) the contractor advised the patient at the time of the restoration, and it was recorded on the patient record, that the restoration was intended to be temporary in nature;
- (iii) in the opinion of the contractor, the condition of the tooth in respect of which the restoration was provided is such that the restoration cannot satisfactorily be repaired or replaced and different treatment is now required; or
- (iv) the repair or replacement is required as a result of trauma,

For the purposes of this paragraph, "repair" or "replace" means the substitution of the same or a similar form of restoration, and any such repair or replacement shall count as a course of treatment under a care package for the purposes of calculating the proportion of mandatory services under regulation 17 of the 2026 Regulations, notwithstanding that no charge is made or recovered.

2.21. It is the contractor who collects the NHS charges from patients, unless the Welsh Ministers give directions under section 60 of the 2006 Act requiring central collection of charges, in which case the LHB must ensure the contract requires charges to be collected in accordance with those directions. In accordance with its contract condition set by virtue of Schedule 3 to the 2026 Regulations, the contractor is required to make returns of information to the LHB within specified time periods about the mandatory services it provides, and in those returns it has to provide information about whether an NHS charge was payable in respect of that treatment.

2.22. The LHB must set the particular date each month by which these returns of information will be processed. This date is known as the 'scheduling date'.

2.23. Using the returns which have been submitted by the contractor since the scheduling date in the previous month, the LHB will make a determination of the amount to be deducted that month in respect of NHS charges. Where a contractor has provided dental services where a patient is not an exempt patient and for which a charge is payable under Schedule 5 of the 2026 Regulations, the payment which would otherwise be payable by the LHB to that provider must be reduced by the amount of that charge, irrespective of whether or not that charge has been recovered by the provider.

2.24. The Monthly ACVP value produced after that deduction has been made is, subject to paragraph 2.14, the gross value of the contractor's Monthly ACVPs for that month (i.e. the value before the deduction of employee's superannuation contributions).

Deductions in respect of overpayments etc.

2.25. Deductions may need to be made to the amount determined in accordance with paragraph 2.12 under the administrative provisions in Section 20 of this SFE, to take account of matters such as overpayments. In accounting terms, these deductions may alter the gross value of the Monthly ACVP in question or the gross value of another payment, but either way they will alter the net value of the Monthly ACVP in question.

Deductions in respect of LDC levies

2.26. The LHB may have recognised an LDC for its area, pursuant to section 69 of the 2006 Act. Where it has done so, that committee will represent the Dentist Performers who are employed or engaged by the contractor. In these circumstances, the LHB is entitled, by virtue of section 69(9)(b) of the 2006 Act to deduct an amount, commonly known as the levy, from the payments made to the contractor under its GDS contract in respect of the committee's expenses. That deduction is to be made so as to reduce the net value of the contractor's Monthly ACVPs.

Deductions in respect of employee's superannuation contributions

2.27. The Dentist Performers who are employed or engaged by the contractor are likely to be members of the NHS Pension Scheme, and their Employing Authority for the purposes of that Scheme will, for present purposes, be the LHB (they may have employment in another context which also entitles them to an NHS Pension Scheme pension, but the pensionable earnings derived from that employment should be superannuated elsewhere). The Dentist Performers' Pensionable Earnings are to be derived from that contractor's GDS contract in each financial year will be limited to a specified percentage of the value of that contract for that financial year, net of any parental leave payments, sickness leave payments, non-domestic rates reimbursement payments, laboratory fee reimbursement payments, or Monthly Seniority Payments payable under that contract.

2.28. Each LHB will need to make all the deductions in respect of employee's superannuation contributions (including Money Purchase Additional Voluntary Contributions (MPAVCs)) that are payable in respect of the Dentist Performers' Pensionable Earnings that derive from each GDS contract that it holds.

2.29. Accordingly, it must deduct those contributions from the contractor's Monthly ACVPs. The process of calculating and making all these deductions is explained in Section 4. If it is an Employing Authority for any Dentist Performer employed or engaged by the contractor, it may also deduct from the contractor's Monthly ACVPs any employee's superannuation contributions (including Money Purchase Additional Voluntary Contributions (MPAVCs)) that the Dentist Performer owes but which have not been superannuated elsewhere, provided that the LHB has taken reasonable steps to satisfy itself that no other arrangements have been made to pay those contributions.

Net value of the contractor's Monthly ACVPs

2.30. The gross value of a contractor's Monthly ACVPs, minus any necessary deductions as mentioned in paragraphs 2.7 to 2.18, and minus any voluntary deductions (such as contributions to the British Dental Guild), which the contractor has asked to be made, is the net value of the contractor's Monthly ACVPs, which is the amount actually to be paid. This amount becomes payable on the first working day of the month after the month to which the Monthly ACVP relates.

Conditions attached to Monthly ACVPs

2.31. Monthly ACVPs, or any part of such payments, are only payable if the contractor satisfies the following conditions:

- (a) the contractor must make available any information which the LHB does not have but needs (including the returns required by virtue of Schedule 3 to the 2026 Regulations), and which the contractor either has or could reasonably be expected to obtain, in order to calculate the contractor's Monthly ACVPs;
- (b) the contractor must make available to the LHB a reasonable estimate of the net monthly Pensionable Earnings (i.e. net of any Pensionable Earnings that are attributable to any Monthly Seniority Payment) of each Dentist Performer who is employed or engaged by it, and must notify the LHB of any appropriate changes to that estimate; and
- (c) all information supplied pursuant to or in accordance with this paragraph must be accurate.

2.32. If the contractor breaches any condition of its Monthly ACVPs that is set out in this SFE (including the conditions that are set out in paragraph 2.20), the LHB may, in appropriate circumstances, withhold payment of all or any part of a Monthly ACVP that is otherwise payable.

Monthly Payment Schedule

2.33. On the due date for Monthly ACVPs, or as soon as reasonably practicable thereafter, the LHB must send to the contractor a Monthly Payment Schedule which will include (but not be limited to):

- (a) the contractor's AACV;
- (b) the amount of the initial value of the contractor's Monthly ACVPs, prior to any permitted deductions;
- (c) the amount of permitted deductions, which will be specified in parts including:
 - (i) the amount of the NHS charges that the LHB has determined, in accordance with paragraph 2.12, that the contractor should have collected in respect of treatment that has counted or will count towards the mandatory services that the contractor is to provide under its GDS contract; and
 - (ii) the amount of any other deductions that need to be made to the Monthly ACVPs under the contract or pursuant to this SFE (for example, the deductions mentioned in paragraphs 2.14 and 2.18), together with the reason for any such deduction;
- (d) the amount of the Monthly ACVP following the permitted deductions;
- (e) any other payments payable to the contractor pursuant to these Directions on that due date.
- (f) the estimated net monthly Pensionable Earnings of each Dentist Performer who performs services under the contract, i.e. net of any Pensionable Earnings that are attributable to any Monthly Seniority Payment;
- (g) the proportions of mandatory services the contractor:
 - (i) is contracted to provide during the relevant financial year;
 - (ii) has so far provided during the financial year, based on the data submitted to the LHB by the contractor, in accordance with its contract conditions set by virtue of Schedule 3 to the 2026 Regulations; and
 - (iii) has left to provide during the financial year, expressed as percentages against each of the six mandatory service categories.

2.34. In practice, in accordance with the Functions Regulations, the Monthly Payment Schedule will be sent to the contractor by the NHS BSA, who will also send a copy to the LHB.

Annual Contract Reconciliation Report

2.35. The LHB must, by 18 May in each financial year send the contractor an Annual Contract Reconciliation Report, whether as part of the annual report and review required by Schedule 3 to the 2026 Regulations^h or otherwise, which will include (but not be limited to), in respect of the previous financial year:

- (a) the total value of the contractor's GDS contract, net of:
 - (i) any payments in respect of parental or sickness leave or any Monthly Seniority Payments (these are payments that are pensionable but not included in the calculation of the GDS contract's Pensionable Earnings Ceiling), and

^h Which is required earlier than 18 May in accordance with regulation 24 of the 2026 regulations.

- (ii) any non-domestic rates reimbursement payments (these are payments that are neither pensionable nor included in the calculation of the GDS contract's Pensionable Earnings Ceiling);
- (b) the total of the initial values of the contractor's Monthly ACVPs;
- (c) the total value of the deductions made to Monthly ACVPs paid to the contractor which will be specified in two parts:
 - (i) the total amount of the NHS charges deducted, and
 - (ii) the total amount of any other deductions made under the contract or pursuant to this SFE;
- (d) the estimated Pensionable Earnings of each Dentist Performer who performed services under its GDS contract, net of any Pensionable Earnings that are attributable to any Monthly Seniority Payment paid in respect of the Dentist Performer;
- (e) the proportions of mandatory services the contractor:
 - (i) was contracted to provide, expressed as percentages against each of the six mandatory service categories;
 - (ii) actually provided, based on the data submitted to the LHB by the contractor, in accordance with its contract conditions set by virtue of Schedule 3 to the 2026 Regulations, expressed as percentages against each of the six mandatory service categories; and
 - (iii) where relevant, the shortfall or over-delivery in each category and overall;
- (f) details of any financial adjustments made during the year pursuant to Part 4 of this SFE;
- (g) details of any make-good periods agreed and their outcomes.

2.36. The Annual Contract Reconciliation Report will draw on an annual reconciliation statement about the payments under the GDS contract sent by the NHS BSA to the LHB pursuant to the Functions Regulations.

Superannuation contributions

Employer's superannuation contributions of Dentist Performers

2.37. Under the NHS Pension Scheme Regulations(i), and the new NHS Pension Scheme Regulations(j), LHBs will continue to be liable for paying the employer's superannuation contributions in respect of the Pensionable Earnings of dental practitioners who are employed or engaged by a contractor, who are members of the Scheme.

2.38. In practice, by virtue of entry 26(a) in column 2 of the Schedule to the Functions Regulations, one part of the NHS BSA (the part that is acting, in effect, as agent of the LHB), will be responsible for forwarding to another part of the NHS BSA (the part that acts as the Pension Scheme administrator) the employer's superannuation contributions that the LHB owes in respect of these type 1 and type 2 dental practitioners. The Welsh Ministers will–

- (a) make available to the part of the NHS BSA that is acting, in effect, as agent of LHBs in this matter the resources that it needs for forwarding these contributions,
- (b) deduct from its allocations to LHBs amounts equal to the LHBs' liabilities that have been thus discharged.

i (S.I. 1995/300.
j (S.I. 2008/653.

Employee's superannuation contributions and Money Purchase Additional Voluntary Contributions of Dentist Performers

2.39. As regards the employee superannuation contributions, and any MPAVCs, the following arrangements will apply in the case of dental practitioners who are members of the Scheme –

- (a) their employee superannuation contributions in respect of their Pensionable Earnings will have to be deducted by the LHB from the contractor's Monthly ACVPs; and
- (b) any MPAVCs will have to be deducted by the LHB from the contractor's Monthly ACVPs.

2.40. In practice, the making of the deductions referred to in paragraph 2.38 will generally be undertaken by the NHS BSA, which has been given the power to make these deductions by virtue of entries 26(a) and 28(a) of the Schedule to the Functions Regulations (although the LHB remains ultimately responsible for the calculation of the deductions and ensuring that the deductions that are made are correct). These deductions are to be made in two stages.

Monthly deductions in respect of employee's superannuation contributions of Dentist Performers

2.41. First, as is stated in paragraphs 2.39 and 2.40 above, deductions in respect of dental practitioners will need to be made each month from the contractor's Monthly ACVPs. These deductions are to be based on a reasonable estimate of the monthly proportion of the annual liability of each dental practitioner employed or engaged by the contractor in respect of–

- (a) the employee's superannuation contributions payable to the part of the NHS BSA that acts as the Pension Scheme administrator, and
- (b) any MPAVCs payable to an MPAVCs Provider.

2.42. The LHB must take all reasonable steps to agree the amount of the deductions with the contractor and must, where requested to do so by the contractor, duly justify the amount of the monthly deductions. It must keep those amounts under review, to take account of significant changes to the contractor's income.

2.43. An amount equal to the monthly amount that the NHS BSA, acting in effect as the agent of LHBs in this matter, deducts must be remitted to the part of the NHS BSA that acts as the Pension Scheme administrator, and to any relevant MPAVCs Provider, no later than–

- (a) in the case of employee superannuation contributions, the nineteenth day of the month after the month to which the related earnings relate, or
- (b) in the case of MPAVCs, the seventh day after the payment from which they were deducted was paid.

End-year adjustments

2.44. After the end of any financial year, the LHB will determine the value of the contractor's GDS contract, net of–

- (a) any payments in respect of parental or sickness leave or any Monthly Seniority Payments (these are payments that are pensionable but not included in the calculation of the GDS contract's Pensionable Earnings Ceiling), and
- (b) any non-domestic rates reimbursement payments (these are payments that are neither pensionable nor included in the calculation of the GDS contract's Pensionable Earnings Ceiling).

2.45. This amount will be included in the Annual Contract Reconciliation Report. The Secretary of State will have established, pursuant to the NHS Pension Scheme Regulations, and the New NHS Pension Scheme Regulations, what percentage of that net amount can be considered as Pensionable Earnings under that contract. By applying that percentage to that net amount, the LHB, and the contractor, will be able to determine the Pensionable Earnings Ceiling for that contract for that financial year.

2.46. If any Dentist Performer who is employed or engaged by a contractor is a member of the NHS Pension Scheme, it is a condition of that contractor's Monthly ACVPs that, by the date specified by the Secretary of State in accordance with paragraph 5A(1) of Schedule 2 to the NHS Pension Scheme Regulations(k), and regulation 3.A.12(1) of the New NHS Pension Scheme Regulations, the contractor sends to the LHB a standard return (set nationally(l)) and available electronically) specifying, for the financial year to which the return relates, the Pensionable Earnings derived from its GDS contract of each Dentist Performer that it employed or engaged during that financial year. Those totals in respect of each individual performer must not, taken together, amount to more, but may amount to less, than the contractor's Pensionable Earnings Ceiling for that financial year.

2.47. The functions of—

- (a) receiving these returns,
- (b) extending the deadline for the reception of these returns,
- (c) accepting replacement returns in appropriate circumstances,
- (d) varying the amounts specified in the returns in appropriate circumstances,
- (e) determining the validity of the returns, and'

are all functions that may now be performed by the NHS BSA, acting in effect as agent of the LHB (entry 26 in columns 2 and 3 of the Schedule to the Functions Regulations).

2.48. Once the Pensionable Earnings in respect of that financial year of each Dentist Performer employed or engaged by a contractor have been notified to the LHB, the LHB (or if the adjustments can be made by varying GDS contract payments, the NHS BSA, effectively acting on its behalf) must—

- (a) if the deductions of employee's superannuation contributions (including MPAVCs) from the contractor's Monthly ACVPs during that financial year in respect of those earnings—
 - (i) did not cover the cost of all the employee's superannuation contributions payable by the contractor's Dentist Performers in respect of those earnings—
 - (aa%) deduct the amount outstanding from any Monthly ACVPSs payable, or from a series of Monthly ACVPs payable, to the contractor, or
 - (bb%) obtain payment (where no such deduction can be made) from the contractor of the amount outstanding, and it is a condition of all of the payments made pursuant to this SFE that the contractor must pay to the LHB the amount outstanding, or
 - (ii) were in excess of the amount payable in respect of employee's superannuation contributions, repay the excess amount to the contractor promptly (unless in the case of an excess amount in respect of MPAVCs, the Dentist Performer elects for that amount to be a further contribution and is entitled to so elect), and
- (b) forward any outstanding employee's superannuation contributions due in respect of those earnings to the part of the NHS BSA that acts as the Pension Scheme administrator

k ()It is anticipated that this date will be one month from the date of receiving the Annual Contract Reconciliation Report

l ()This return is in a format determined by the Secretary of State in accordance with paragraph 5A(1) of Schedule 2 to the NHS Pension Scheme Regulations.

or the relevant MPAVCs Provider (having regard to the payments it has already made on account in respect of those Dentist Performers for that financial year).

PART 3 PAYMENTS FOR MANDATORY SERVICES

Payments for Mandatory Services Delivered by Proportions

- 3.1. Under the 2026 Regulations contractors must provide the following mandatory services:
- (a) Urgent access for new patients, as set out in Part 1 of Schedule 1 to the 2026 Regulations;
 - (b) Recall appointments for patients who require recall appointments between 18 and 24 months;
 - (c) Assessments for new patients arising from the Dental Access Portal, as set out in Part 2 of Schedule 1 to the 2026 Regulations;
 - (d) Care packages, as set out in Part 3 of Schedule 1 to the 2026 Regulations;
 - (e) Prevention services as set out in Part 4 of Schedule 1 to the 2026 Regulations; and
 - (f) National priorities, as set out in Part 5 of Schedule 1 to the 2026 Regulations in accordance with directions.
- 3.2. The standard proportions of mandatory services are:
- (a) 7% for urgent treatment for new patients;
 - (b) 3% for recalls between 18 and 24 months;
 - (c) 10% for new patient assessment;
 - (d) 70% to provide care packages;
 - (e) 5% for prevention; and
 - (f) 5% for local or national priorities.
- 3.3. The proportion of each mandatory service, expressed as a percentage, to be provided by the contractor whilst the contract is in effect relates to:
- (a) where the contract begins on 1 April, each financial year, or
 - (b) where the contract begins on a date other than 1 April, the remainder of the financial year in which the contract begins, and then in each financial year thereafter.

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Urgent Access for New Patients (7% of ACV)

3.4. The LHB must arrange for each contractor to be remunerated for its participation in the Urgent Access Appointments Programme.

3.5. The value of each urgent care appointment for new patients for the financial year 2026-2027 is £75.

3.6. The payment for each individual urgent access appointment for a new patient provided by the contractor is to be the value of 7% of the contractor's ACV (unless this proportion has been varied in which case it is the new percentage proportion). In order to establish the annual required number of urgent access appointments the following can be applied; $\text{£ACV} \times 0.07 \div$ (the value set out in paragraph 3.5).

- 3.7. The contract includes provision for:
- (a) the contractor to be paid for any missed urgent care appointments for new patients or urgent care appointments for new patients that are ended early as long as certain conditions apply, and
 - (b) the contractor to be paid for any unfilled urgent care for new patients appointments.

3.8. This means that, unless there are incomplete urgent care for new patients appointments where the contractor is unable to comply with the conditions which allow for payment (in which case the value of those appointments will be deducted), as to which see below, the LHB will pay the contractor 7% of the ACV for providing this mandatory service.

3.9. Where there are incomplete urgent care for new patients appointments where the conditions that allow for payment set out in Schedule 1 of the 2026 Regulations (namely – the contractor cannot demonstrate that they made adequate efforts, having regard to any guidance given by the Welsh Ministers, to ensure the prospective patient’s attendance and have written to the prospective patient to explain that the urgent care appointment cannot be re-arranged and that the prospective patient needs to re-apply through the Urgent Access Appointments Programme) have not been complied with, the LHB must set the relevant deduction out in the Monthly Payment Report.

New Patient Assessments via Dental Access Portal (10% of ACV)

3.10. The LHB must arrange for each contractor to be remunerated for the provision of new patient assessments.

3.11. The value of each new patient assessment for the financial year 2026-2027 is £54.42.

3.12. The payment for new patient assessments provided by the contractor is to be the value of 10% of the contractor's ACV (unless this proportion has been varied in which case it is the new percentage proportion). In order to establish the annual required number of new patient assessment appointments the following can be applied; $£ACV \times 0.10 \div$ (the value set out in paragraph 3.11).

Care packages types and values

3.13. An LHB can only pay a contractor for provision of a care package of a type listed in Schedule 2 to the 2026 Regulations or another type of appointment as set out below..

3.14. The payment values for care packages for financial year 2026 to 2027 are as follows:

Care Package Type	Payment Value	Description
Simple Restorative Care Package	£72.06	Includes fillings, temporary crowns, Hall crowns and extractions up to a total of 4 teeth.
Extensive Restorative Package	£137.50	As per simple restorative package for 5 to 8 teeth. Composite material for anterior teeth (canine to canine). Posterior teeth to use clinically appropriate materials, which include both amalgam and amalgam alternatives.
Periodontal Care Package	£97.06	Entry assessed on engagement from assessment, but patient must achieve

		minimum of 30% plaque score by 3rd Oral Health Education visit. Includes plaque score and tailored oral health instruction, 6 point pocket chart, professional mechanical plaque removal and pocket debridement. Contract holders expected to follow guidance such as the Society of British Periodontology guidance on managing patients with periodontal disease.
Denture Care Package	£172.80	Excludes laboratory charges (to be paid directly by the patient, unless exempt from NHS charges). Includes upper and lower dentures, including Cobalt Chrome dentures if clinically indicated
Stabilisation Care Package	£150	For patients who present with 7+ carious teeth, where at least two of the teeth have caries extending to close proximity or into the pulp and the patient is keen to engage. Includes extractions, DBOH prevention, glass ionomer intermediate restorations, pulp extirpation, removal of plaque retentive factors.
Anterior Root Canal Package	£182.36	For up to two teeth 1-3, includes any permanent restorations.
Posterior Root Canal Package	£365.44	Posterior and pre-molar root canal package, for up to two teeth. Includes second molars if the tooth is strategically necessary to maintain dentition (e.g. patients who have a lack of posterior support, a medical reason to retain etc.). Includes any cuspal coverage needed, excluding laboratory charge (paid by patients, unless exempt from NHS charges).
Crown Bridge, Inlay, Onlay and Veneer Care Package	£280.88	Excludes temporary restorations. Up to a 3 unit bridge or up to two crowns or where a crown and bridge are both provided a single cantilever bridge and single crown would be provided under a single care package. Includes study models, posts and cores etc. Excludes laboratory charges.

Miscellaneous Care Package	£50	For treatment and interventions for patients that fall outside a current care package or outside the guarantee period. Includes: denture repair/addition/reline, denture ease, study models, bite raising appliance, biopsy, repair/replacement of a crown, bridge or veneer, removal of sutures, pericoronitis, ANUG, orthodontic urgent issues, arrest of haemorrhage (for extractions carried outside of a care package), dry socket (for extractions carried outside of a care package). Excludes any laboratory charge.
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Other appointments:

Urgent Access Appointments		
Urgent Care Package	£75.00	Urgent appointments should include an oral health assessment (including soft tissue) and onward referral where appropriate. Should provide relief from pain and/or prevent significant deterioration, with onward referral if required. Should normally provide a long-term solution. Where appropriate, with patient's consent, should consist of permanent definitive treatment, including restorations.
New Patient Assessments		
New Patient Assessment	£54.42	Includes global health and clinical assessment (including soft tissue) and intraoral radiography. Prevention includes diet advice and Oral Hygiene instruction (based on clinical exam), risk factor management including smoking/alcohol/sugar reduction advice, topical fluoride application, high concentration fluoride toothpaste prescription and fissure sealants (for enamel caries) as appropriate.
New Patient Assessment (child)	Below 1 £80 Age 1-4 £75	Includes global health and clinical assessment (including soft tissue) and intraoral radiography. Prevention

	Age 5-12 £70 Age 13-17 £60	includes diet advice and Oral Hygiene instruction (based on clinical exam), risk factor management including smoking/alcohol/sugar reduction advice, topical fluoride application, high concentration fluoride toothpaste prescription and fissure sealants (for enamel caries) as appropriate.
Recall	£50.00 per visit	patients having a recall examination are to be put on a recall package aligned to NICE guidance. Requirement to declare on the FP17 which recall interval the patient is currently on. A robust clinical monitoring process must take place to confirm that the patient is on the appropriate risk assessed recall package.
Recall (child)	£55.00 per visit	patients having a recall examination are to be put on a recall package aligned to NICE guidance. Requirement to declare on the FP17 which recall interval the patient is currently on. A robust clinical monitoring process must take place to confirm that the patient is on the appropriate risk assessed recall package. Maximum of 4 per year or 3 following initial new patient assessment fee.

3.15. In order to qualify for payment each care package must include:

- (a) the relevant services indicated in the second column of the table in Schedule 2 to the 2026 Regulations which, in the clinical judgement of the practitioner, are most appropriate for the treatment of the patient;
- (b) preventative interventions appropriate to the patient's risk profile;
- (c) a stabilisation phase, where clinically necessary;
- (d) definitive treatment for diagnosed conditions;
- (e) a recall interval based on clinical risk; and
- (f) patient education and self-care support.

Annual caps on specific care packages

3.16. The LHB must not provide remuneration for:

- (a) more than two periodontal care packages provided to an individual patient in a contract year, and
- (b) total provision of Crown Bridge, Inlay, Onlay and Veneer Care Packages which exceeds 10% of the ACV annually unless prior written approval has been obtained from the LHB.

3.17. Where a contractor wishes to exceed the 10% cap for Crown Bridge, Inlay, Onlay and Veneer Care Packages, the contractor must apply in writing to the LHB setting out:

- (a) the clinical justification for exceeding the cap;
- (b) the number and value of additional packages proposed;
- (c) the impact on other mandatory service delivery.

3.18. The LHB must respond to such an application within 28 days, and may approve, refuse, or approve subject to conditions.

Treatment plan requirements

3.19. An LHB must not remunerate a contractor which provides a care package to be delivered over more than one appointment unless, at the time of the first examination of the patient, the contractor has provided the patient with a treatment plan on a form supplied for that purpose by the LHB or that matches any specification provided by the LHB and which specifies:

- (a) the name of the patient,
- (b) the name of the contractor,
- (c) the details of the places where the patient is intended to receive the course of treatment under the care package to be provided to them by the contractor,
- (d) the telephone number at which the contractor may be contacted during its normal surgery hours,
- (e) details of the services which are at the date of that examination considered to be necessary for the contractor to provide having regard to the reason for and the risk allocation of the care package,
- (f) any proposals the contractor may have for private services as an alternative to the services proposed under the contract, including details of the cost to the patient if they were to accept the provision of private services, and
- (g) where the patient, having considered the treatment plan, decides to accept the provision of private services in place of all or part of services under the contract, the patient must have signed that plan in the appropriate place to indicate that they have understood the nature of private services to be provided and their acceptance of those private services.

3.20. Where the services included in the treatment plan need to be varied for clinical reasons, the contractor must provide the patient with the revised treatment plan.

3.21. The LHB must not remunerate the contractor unless the form confirms that the contractor has provided the services which are detailed in the treatment plan, or where a revised treatment plan is provided, pursuant to that revised treatment plan.

Post-de-listing payment rules

3.22. The LHB must remunerate a contractor:

- (a) where a patient is de-listed, and the contractor claims any outstanding care package fee, provided that:
 - (i) the contractor can evidence that the care package has started,

- (ii) the contractor can demonstrate that they made adequate efforts to ensure the patient's attendance and have written to the patient to explain that the care package has ended and that the patient must register to be reallocated through the Dental Access Portal, and
- (iii) evidence of the efforts made are retained for 24 months by the contractor and made available on request for audit purposes;
- (b) the contractor claims the care package fee where a care package has been ended before it is completed by the contractor, the patient, or a person acting on the patient's behalf in the circumstances specified in Schedule 1 to the 2026 Regulations.

3.23. The amount claimed by a contractor must be reduced in circumstances where the patient charge in addition to the sum claimed means payment in excess of the value of the care package is due so that the combined payment and charge is not more than the value of the care package.

Evidence retention requirements

3.24. It is a condition of payment that contractors must retain the following evidence for a period of 24 months and make it available to the LHB on request for audit purposes:

- (a) treatment plans and any revisions;
- (b) patient consent forms for private treatment alternatives;
- (c) clinical records documenting all treatment provided;
- (d) evidence of efforts made to secure patient attendance where claiming for missed appointments or de-listed patients;
- (e) correspondence with patients regarding de-listing;
- (f) applications for approval to exceed the 10% ACV cap for Crown Bridge, Inlay, Onlay and Veneer Care Packages.

3.25. Care packages are remunerated at the applicable tariff rate for each package delivered.

3.26. Performance against the care packages allocation is measured by the total value of care packages delivered as a percentage of the care packages allocation.

3.27. The proportion of ACV allocated to care packages is £0.70(m) x ACV.

Prevention capitation payment (5% of ACV)

3.28. The LHB must arrange for each contractor to be remunerated for the provision of prevention services through a capitation payment. The contract provides that:

- (a) the capitation payment cannot be subject to financial recovery based on activity levels, provided that the contractor is delivering prevention services in accordance with Schedule 1 to the 2026 Regulations;
- (b) where monitoring or audit reveals that the contractor is not delivering prevention services in accordance with Part 4 of Schedule 1 to the 2026 Regulations, the LHB may:
 - (i) require remedial action to be taken within a specified timeframe;
 - (ii) withhold future capitation payments until compliance is demonstrated;

m ()Unless varied.

- (iii) recover capitation payments already made in respect of periods during which prevention services were not properly provided; or
- (iv) take other action in accordance with the breach provisions in Schedule 3 to the 2026 Regulations.

3.29. The capitation payment remunerates the contractor for delivery of:

- (a) preventative advice and interventions provided as part of new patient assessments;
- (b) preventative advice and interventions provided as part of recall appointments;
- (c) preventative advice and interventions provided as part of care packages;
- (d) standalone preventative appointments where clinically indicated;
- (e) application of fluoride varnish where clinically indicated;
- (f) provision of patient information materials;
- (g) time spent by all members of the dental team in delivering prevention services; and
- (h) administrative costs associated with documenting and monitoring prevention service delivery.

3.30. Specific preventative interventions that form part of a care package (such as fissure sealants or extensive dietary counselling) are remunerated through the care package payment and not through the prevention capitation payment.

3.31. The proportion of ACV allocated to care packages is £0.05 x ACV.

Recall capitation payment (3% of ACV)

3.32. : The LHB must arrange for each contractor to be remunerated for the provision of recall appointments to patients who were allocated a recall period of 18 months or greater at their previous appointment under the contract. The contract provides that:

- (a) the capitation payment is made in equal monthly instalments throughout the contract year;
- (b) the capitation payment cannot be subject to financial recovery based on activity levels, provided that the contractor is delivering prevention services in accordance with Part 4 of Schedule 1 to the 2026 Regulations;
- (c) where monitoring or audit reveals that the contractor is not delivering prevention services, the LHB may:
 - (i) require remedial action to be taken within a specified timeframe;
 - (ii) withhold future capitation payments until compliance is demonstrated;
 - (iii) recover capitation payments already made in respect of periods during which prevention services were not properly provided; or
 - (iv) take other action in accordance with the breach provisions in Schedule 3 to the 2026 Regulations.

3.33. The proportion of ACV allocated to recall appointments which are provided to patients who were allocated a recall period of 18 months or greater at their previous appointment under the contract, is £0.03 x ACV.

The National Priorities Scheme

3.34. The LHB must arrange for each contractor to be remunerated for taking part in the National Priorities Scheme.

3.35. The National Priorities Scheme requires contractors to make arrangements for the delivery of selected items from the list below—

- (a) quality improvement,
- (b) quality management
- (c) addressing inequality,
- (d) improving access to services for targeted cohorts of patients,
- (e) developing new service delivery models including integrated care for management of chronic disease,
- (f) developing the use of a variety of dental professionals to deliver dental care more effectively and efficiently,
- (g) digital delivery of services,
- (h) improving infection prevention and control, and
- (i) sustainability (greener dentistry).

3.36. For the year 2026-2027 the Welsh Ministers direct that LHBs must exercise their functions under regulation 17 of the 2026 Regulations to depart from the mandatory proportions so that the 5% allocated for national priorities is applied to the care packages proportion in order to support the transition to the new arrangements.

3.37. An LHB must remunerate the contractor for taking part in the scheme upon the provision of evidence by the contractor that it has undertaken satisfactory steps to deliver the relevant scheme element in the relevant financial year. For the avoidance of doubt, a contractor is entitled to remuneration under this provision in respect of steps undertaken to deliver the relevant scheme element at any point during the relevant financial year, including any period prior to the date on which this provision comes into force.

3.38. The proportion of ACV allocated to the National Priorities Scheme is $£0.05(n) \times ACV$.

Urgent care for active patients

3.39. Contractors must provide urgent care for their active patients. This service is not separately remunerated as it is expected that an urgent care appointment for an active patient will be remunerated through a care package payment.

n ()Unless varied.

PART 4 PAYMENTS FOR SPECIFIC PURPOSES

Seniority Payments

4.1. Seniority payments are monthly payments to a contractor in respect of individual Dentist Performers who satisfy the eligibility criteria.

Eligibility criteria

4.2. A contractor is entitled to receive a seniority payment in respect of a Dentist Performer employed or engaged by it if the Dentist Performer—

- (a) reached the age of 55 years before 30 March 2026, and was entitled to and in receipt of a seniority payment pursuant to the 2009 SFE (as amended) in respect of the last quarter of the financial year 2025 to 2026, or
- (b) reaches the age of 55 years on or after 1 April 2026 (although his or her eligibility is treated as starting in the month after the month during which his or her birthday falls), and for the three months before they reached the age of 55 years had been providing dental services under the 2026 Regulations or the 2006 Regulations, as the case may be.

4.3. Additionally, a contractor is entitled to receive a seniority payment in respect of a Dentist Performer employed or engaged by it only if—

- (a) the person in respect of whom the payment is made remains included in a Dental Performers List;
- (b) the person in respect of whom the payment is made is not in receipt of a pension payment under the NHS pension scheme in any month in which the contractor claims a Monthly Seniority Payment in respect of him or her; and
- (c) the amount of the payment, together with the amount of any other Monthly Seniority Payment received by any other contractor or PDS Agreement Holder in respect of that Dentist Performer for the same month is less than £662.

Applications for a seniority payment

4.4. Where a Dentist Performer satisfies the eligibility criteria specified in paragraph 5.2(a) or (b), in order to obtain its first Monthly Seniority Payment in respect of that Dentist Performer, the contractor must notify the LHB in writing—

- (a) that the Dentist Performer is employed or engaged by the contractor; and
- (b) of any other Monthly Seniority Payments which any other contractor or PDS Agreement Holder is claiming in respect of that Dentist Performer for any month to which the contractor's claim relates.

The percentage calculation and the maximum amount of Monthly Seniority Payments

4.5. The amount to which the contractor is entitled as a Monthly Seniority Payment in respect of a Dentist Performer that it employs or engages and in respect of whom the eligibility criteria are satisfied is 21.72% of the Dentist Performer's net monthly Pensionable Earnings under the contractor's GDS contract in the month to which the payment relates, but the maximum amount payable in respect of each Dentist Performer in any month is £662.

4.6. Where a Monthly Seniority Payment may be payable in respect of a particular Dentist Performer to more than one contractor or PDS Agreement Holder, but the totals payable under each contract or agreement, taken together, would (if there were no maximum amounts) exceed £662, the maximum amount payable under all the contracts or agreements under which Monthly Seniority Payments may be payable in respect of them is £662. The £662 must therefore be distributed proportionately between each GDS contract or PDS agreement.

4.7. So, if the Dentist Performer earns 60% of his or her net monthly Pensionable Earnings from a GDS contract, 30% from one PDS agreement and 10% from another PDS agreement, his or her Monthly Seniority Payment under the GDS contract would be £397, and under the two PDS agreements would be £199 and £66 respectively.

4.8. In practice, the apportionment will be made by the NHS BSA, as it is they who will have the necessary data about each of the relevant contracts or agreements.

Estimates of net monthly Pensionable Earnings

4.9. For the purposes of this Section, a Dentist Performer's net monthly Pensionable Earnings in respect of any month are one twelfth of his or her Pensionable Earnings for the financial year into which the month falls, having excluded from those earnings any Pensionable Earnings for that financial year which are attributable to a Monthly Seniority Payment.

4.10. This means that it will be impossible to know, until sometime after the end of a financial year, what the true value of the Monthly Seniority Payments during that financial year should be. Accordingly, LHBs must pay, each month, an estimate of what the true value of the Monthly Seniority Payments should be, and that estimate must be the estimate of the net monthly Pensionable Earnings (i.e. net of any Pensionable Earnings that are attributable to any Monthly Seniority Payments) that appears in respect of the Dentist Performer on the contractor's Monthly Payment Schedule.

4.11. The amount of this monthly estimate becomes payable on the first working day of the month after the month to which the Monthly Seniority Payment relates. Any excess that falls due once the true value of the Monthly Seniority Payments is ascertained becomes payable once that true value is ascertained by the LHB. The LHB must ascertain the true value within 3 months of the end of the financial year to which that seniority payment relates.

Conditions attached to Monthly Seniority Payments

4.12. Monthly Seniority Payments, or any part of such payments, are only payable if the following conditions are satisfied—

- (a) the contractor must make available to the LHB any information which the LHB does not have but needs, and the contractor either has or could reasonably be expected to obtain, in order to calculate the payment;
- (b) the contractor must notify the LHB of any change in the amount of the net monthly Pensionable Earnings (i.e. net of any Pensionable Earnings that are attributable to any Monthly Seniority Payments) of the Dentist Performers employed or engaged by it; and
- (c) all information provided pursuant to or in accordance with this paragraph must be accurate.

4.13. If the contractor breaches any condition of its payments under this Section that is set out in this SFE (including the conditions that are set out in paragraph 5.13), the LHB may, in appropriate circumstances, withhold payment of any or any part of a payment under this Section that is otherwise payable.

Payments in respect of foundation training

This Section makes provision for payments to contractors in respect of foundation training for dental practitioners. Payments under this Section are intended to support the training of dental practitioners who are undertaking foundation training as a condition of their inclusion in a dental performers list. They are intended to provide payment to the Dentist Performer who is providing the foundation training to the Foundation Trainee and to provide a payment to the contractor to cover service costs.

Eligibility for payments in respect of foundation training

4.14. A contractor is entitled to receive payments under this Section in respect of a Foundation Trainee if—

- (a) the Foundation Trainee is undertaking foundation training as part of an Approved Foundation Training Scheme;
- (b) the contractor hosts a Foundation Trainer who has been approved by the Postgraduate Dental Dean to train the Foundation Trainee;
- (c) the contractor has entered into a training agreement with the Postgraduate Dental Dean in respect of the Foundation Trainee; and
- (d) the contractor's premises and facilities have been approved by the Postgraduate Dental Dean as suitable for foundation training.

4.15. A contractor which satisfies the conditions in paragraph 4.15 is entitled to receive the following payments—

- (a) a Trainer Grant;
- (b) a Service Cost Payment; and

Trainer Grant

4.16. The Trainer Grant is a monthly payment to the contractor in recognition of the time and expertise provided by the Foundation Trainer in training the Foundation Trainee.

4.17. The amount of the Trainer Grant for the financial year 2026-27 is £[X]o per month for each Foundation Trainee being trained by the contractor.

4.18. The Trainer Grant is payable from the month in which the Foundation Trainee commences training with the contractor until the month in which the Foundation Trainee completes or ceases training, and is payable on a pro rata basis for any part-month.

Service Cost Payment

4.19. The Service Cost Payment is a monthly payment to the contractor to contribute towards the additional costs incurred by the contractor in providing foundation training, including but not limited to—

- (a) additional surgery time;
- (b) materials and equipment used by the Foundation Trainee;
- (c) administrative costs associated with foundation training.

o For 2026-2027 Financial Year the figure is to be determined. The SFE will be amended once a determination is made.

4.20. The amount of the Service Cost Payment for the financial year 2026-27 is £[X]^p per month for each Foundation Trainee being trained by the contractor.

Part-year and early termination provisions

4.21. Where a Foundation Trainee commences or ceases training part way through a month, the payments under this Section are to be calculated on a pro rata basis by reference to the number of days during the month for which the Foundation Trainee was in training.

4.22. Where a Foundation Trainee ceases training before the end of the Approved Foundation Training Scheme, the contractor must notify the LHB in writing within 7 days of the cessation, and payments under this Section will cease from the date of cessation.

Conditions attached to payments under this Section

4.23. Payments under this Section, or any part of such payments, are only payable if the contractor satisfies the following conditions—

- (a) the contractor makes available to the LHB any information which the LHB does not have but needs, and which the contractor either has or could reasonably be expected to obtain, in order to calculate the payments;
- (b) the contractor must notify the LHB promptly of any changes to the circumstances of the Foundation Trainee or Foundation Trainer which may affect entitlement to payments under this Section;
- (c) the contractor must comply with the requirements of the Approved Foundation Training Scheme and any directions given by the Postgraduate Dental Dean;
- (d) all information supplied pursuant to or in accordance with this paragraph must be accurate.

4.24. If the contractor breaches any condition of its payments under this Section that is set out in this SFE (including the conditions that are set out in paragraph 6.22), the LHB may, in appropriate circumstances, withhold payment of all or any part of a payment under this Section that is otherwise payable.

Payments in respect of maternity, paternity and adoption leave

4.25. Employees of contractors will have rights to time off for ante-natal care, maternity leave, paternity leave, adoption leave, parental leave, time off for dependents and the right to request flexible working if they satisfy the relevant entitlement conditions under employment legislation for those types of leave. The right of partners in partnerships to these types of leave is a matter for their partnership agreement.

4.26. If an employee, a partner in a partnership or a contractor is a Dentist Performer, the contractor that employs or engages that Dentist Performer will be entitled under this Section to payments from the LHB in respect of a period of maternity leave, paternity leave or adoption leave taken by that Dentist Performer, provided the eligibility criteria are satisfied and the relevant payment conditions are not breached. However, nothing in the conditions for payments to contractors under this Section will be interpreted as qualifying a Dentist Performer's statutory rights. In any event, even if the LHB is not directed in this SFE to make payments to a contractor in respect of parental leave, it may do so as a matter of discretion. The powers to do so are set out in section 68 of the 2006 Act.

^p For 2026-2027 Financial Year the figure is to be determined. The SFE will be amended once a determination is made.

Eligibility for maternity leave payments

4.27. A contractor is entitled to receive a maternity leave payment in respect of a Dentist Performer that it employs or engages if—

- (a) the Dentist Performer's name has been included in a Dental List for a period of at least 2 years (subject to paragraph 4.25), and the last 26 weeks of that period must have been continuous and must have been a period of continuous employment or engagement that required the performance of dental services as part of the NHS and must have immediately preceded the 15th week before the expected week of confinement,
- (b) the Dentist Performer has become pregnant and has reached, or been confined before reaching, the commencement of the 11th week before the expected week of confinement,
- (c) the Dentist Performer has ceased to perform dental services under the contractor's GDS contract in order to take maternity leave (which for these purposes includes leave for ante-natal care) excluding any optional keeping in touch days on which it has been agreed between the contractor and the Dentist Performer that the Dentist Performer will work, and
- (d) the payment relates to a Parental Leave Pay Period and not a period of sickness absence.

Eligibility for paternity leave payments - birth

4.28. A contractor is entitled to receive a paternity leave payment in respect of a Dentist Performer that it employs or engages if—

- (a) the Dentist Performer's name has been included in a Dental List for a period of at least 2 years and the last 26 weeks of that period was a period of continuous employment or engagement that required the performance of dental services as part of the NHS ending with the week immediately preceding the child's date of birth, and
- (b) the Dentist Performer is either—
 - (i) the father of the child, or married to or the partner of the child's mother, but not the child's father,
 - (ii) has, or expects to have—
 - (aa%) if he is the child's father, responsibility for the upbringing of the child, or
 - (bb%) if he is the mother's husband or partner but not the child's father, the main responsibility, (apart from any responsibility of the mother) for the upbringing of a child,
- (c) the Dentist Performer has ceased to perform dental services under the contractor's GDS contract in order to take paternity leave, and
- (d) the payment relates to a Parental Leave Pay Period and not to a period of sickness absence.

Eligibility for paternity leave payments – adoption

4.29. A contractor is entitled to receive a paternity leave payment in respect of a Dentist Performer that it employs or engages if—

- (a) the Dentist Performer's name has been included in a Dental List for a period of at least 2 years (subject to paragraph 8.7) and the last 26 weeks of that period must have been a period of continuous employment or engagement that required the performance of dental services as part of the NHS ending with the week in which the child is adopted,
- (b) the Dentist Performer is either—
 - (i) married to, or the partner of the child's adopter, and

- (ii) has, or expects to have, the main responsibility (apart from the responsibility of the adopter) for the upbringing of the child,
- (c) the Dentist Performer has ceased to perform dental services under the contractor's GDS contract in order to take paternity leave, and
- (d) the payment relates to a Parental Leave Pay Period and not to a period of sickness absence.

Eligibility for adoption leave payments

4.30. A contractor is entitled to receive an adoption leave payment in respect of a Dentist Performer that it employs or engages if—

- (a) the Dentist Performer's name has been included in a Dental List for a period of at least 2 years (subject to paragraph 8.7), and the last 26 weeks of that period must have been a period of continuous employment or engagement that required the performance of dental services as part of the NHS and must have immediately preceded the date of the adoption,
- (b) the Dentist Performer has become the adoptive parent of a child and is the main care provider for that child,
- (c) the Dentist Performer has ceased to provide dental services under the contractor's GDS contract in order to take adoption leave excluding any optional keeping in touch days on which it has been agreed between the contractor and the Dentist Performer that the Dentist Performer will work, and
- (d) the payment relates to a Parental Leave Pay Period and not to a period of sickness absence.

Parental leave for those who have undertaken approved foundation training

4.31. In the case of a Dentist Performer who has undergone one year's approved foundation training, the 2 years mentioned in paragraphs 4.27(a), 4.28(a), 4.29(a) and 4.30(a) will be reduced to one year.

Meaning of "Parental Leave Pay Period"

4.32. In this Section, "Parental Leave Pay Period" means—

- (a) in the case of a maternity leave payment, a period not exceeding 26 weeks commencing—
 - (i) not earlier than the 11th week before the expected week of confinement, nor later than the expected week of confinement, or
 - (ii) if confinement occurs prior to the eleventh week before the expected week of confinement, on the Monday immediately before the actual date of confinement;

in respect of which a claim for payments is made by or in respect of a person taking maternity leave (which for these purposes includes leave for ante-natal care) under this Section;

- (b) in the case of a paternity payment, a period not exceeding 2 weeks commencing within 26 weeks of the date of the relevant birth or adoption and in respect of which a claim for payments is made by or in respect of a person taking paternity leave under this Section;
- (c) in the case of an adoption leave payment, a period not exceeding 26 weeks which immediately follows the date of the adoption and in respect of which a claim for payments is made by or in respect of a person taking adoption leave under this Section.

Applications for parental leave payments

4.33. Where a Dentist Performer satisfies the eligibility criteria specified in paragraph 4.27, 4.28, 4.29 or 4.30, in order to obtain parental leave payments in respect of that Dentist Performer, the contractor must make an application to the LHB on a standard form (set nationally and available electronically), and that application must include—

- (a) the intended dates of the Dentist Performer's Parental Leave Pay Period (i.e. the Parental Leave Pay Period in respect of which the application is being made), and
- (b) details of the Dentist Performer's estimated net monthly Pensionable Earnings (which should be the amount that features in respect of that Dentist Performer on the contractor's Monthly Payment Schedule).

4.34. If the application is in respect of maternity leave payments, the application must also include—

- (a) a maternity certificate or other statement completed by a registered medical practitioner or registered midwife, giving the expected week of confinement of the Dentist Performer or, as the case may be, the date of confinement, and
- (b) a declaration in writing from the contractor that to the best of its knowledge, with regard to the period to which the claim relates, no other claim for sickness leave payments has been made under Section 9 by it or any other contractor, or by a PDS Agreement Holder under the PDS SFE.

4.35. If the application is in respect of paternity leave payments, the application must also include—

- (a) in respect of the birth of a child, written confirmation from the contractor—
 - (i) of the expected or actual date of birth, and
 - (ii) that the Dentist Performer is the husband or partner of the mother, will share responsibility for the child's upbringing and is taking time off to support the mother or to care for the child,
- (b) in respect of the adoption of a child, documents showing the date on which the child is expected to be placed for adoption or the actual date of the placement, the date the adopter was notified of having been matched with the child and written confirmation from the contractor that the Dentist Performer—
 - (i) is the partner of the main care provider,
 - (ii) will share responsibility for the child's upbringing, and
 - (iii) is taking time off to support his partner or to care for the child, and
- (c) a declaration in writing from the contractor that to the best of its knowledge, with regard to the period to which the claim relates, no claim for sickness leave payments has been made under Section 9 by it or any other contractor, or by a PDS Agreement Holder under the PDS SFE.

4.36. If the application is in respect of adoption leave payments, the application must also include—

- (a) in the case of an adoption within the United Kingdom—
 - (i) the date on which the child is expected to be placed for adoption, or
 - (ii) the actual date of the placement,
 - (iii) the date the adopter was notified of having been matched with the child endorsed by the appropriate adoption agency with its name and address, or
 - (iv) a matching certificate giving equivalent details;
- (b) in the case of an inter-country adoption—

- (i) the date on which the adopter received official notification;
- (ii) the expected date the child will enter the United Kingdom or the date upon which the child did so enter, and
- (iii) a copy of the official notification and evidence of the date of the child's arrival;
- (c) written confirmation from the contractor that the Dentist Performer is or will be the main care provider for the child, and
- (d) a declaration in writing from the contractor that to the best of its knowledge, with regard to the period to which the claim relates, no claim for sickness leave payments has been made under Section 9 by it or any other contractor, or by a PDS Agreement Holder under the PDS SFE.

Calculation of the amount of parental leave payments and the due date

4.37. The amount to which the contractor is entitled in respect of parental leave payments is a weekly amount, calculated on the basis of the Dentist Performer's estimated monthly Pensionable Earnings (which should usually be the amount that features in respect of that Dentist Performer on the contractor's Monthly Payment Schedule, plus the Dentist Performer's estimated monthly Pensionable Earnings in respect of any Monthly Seniority Payment to which the Dentist Performer is entitled immediately before the parental leave is taken;

4.38. This monthly amount is to be multiplied by 12 and then divided by 52 to produce the weekly amount of the parental leave payments.

4.39. That weekly amount is the amount to which the contractor is entitled in respect of each complete week of the Dentist Performer's Parental Leave Pay Period. If the last day of a week of the Dentist Performer's Parental Leave Pay Period falls in a particular calendar month, the weekly parental leave payment in respect of that week is to fall due on the first working day of the following month.

Conditions attached to parental leave payments

4.40. Payments under this Section, or any part of such payments, are only payable if the following conditions are satisfied–

- (a) the Dentist Performer must not perform any dental services during the Parental Leave Pay Period under any GDS contract or PDS agreement (other than any optional keeping in touch days on which it has been agreed between the contractor and the Dentist Performer that the Dentist Performer will work), except with the written approval of the LHB, and
- (b) unless the performer dies, the Dentist Performer in respect of whom the payments are made must continue to be a Dentist Performer and continue to be employed or engaged by the contractor (if the performer does die, parental leave payments may continue to be paid to the contractor for the balance of the Parental Leave Pay Period, provided these are forwarded by the contractor to the performer's estate), and
- (c) the contractor must continue to pay the Dentist Performer an amount equivalent to the Dentist Performer's estimated net Pensionable Earnings (which provided the basis for the calculation of the parental leave payment) during the Parental Leave Pay Period (or pay this to the performer's estate if the Dentist Performer dies).

4.41. If the contractor breaches any condition of its payments under this Section that is set out in this SFE (including the conditions that are set out in paragraph 8.15), the LHB may, in appropriate circumstances, withhold payment of any or any part of a payment under this Section that is otherwise payable.

4.42. The computation of periods of entitlement under this section is to take into account periods of leave before this SFE comes into force. Therefore, in the case of a claim for maternity leave payment in respect of a Dentist Performer who has taken a 10 weeks period of maternity leave immediately before this SFE comes into force, there will be an entitlement to a further 16 weeks of maternity leave payment under this SFE.

Payments in respect of long-term sickness leave

4.43. Employees of contractors will, if they qualify for it, be entitled to statutory sick pay for 28 weeks of absence on account of sickness in any three years. The right of partners in partnership agreements to paid sickness leave is a matter for their partnership agreement.

4.44. If an employee, a partner in a partnership or a contractor is a Dentist Performer, the contractor that employs or engages that Dentist Performer will be entitled under this Section to payments from the LHB in respect of a period of long term sickness absence taken by that Dentist Performer, provided the eligibility criteria are satisfied and the relevant payment conditions are not breached. However, nothing in the conditions for payments to contractors under this Section will be interpreted as qualifying a Dentist Performer's statutory rights. In any event, even if the LHB is not directed in this SFE to make payments to a contractor in respect of sickness absence, it may do so as a matter of discretion. The powers to do so are set out in section 68 of the 2006 Act.

Eligibility for sickness leave payments

4.45. A contractor is entitled to receive sickness leave payments in respect of a Dentist Performer that it employs or engages if, in respect of a complete week of sickness absence—

- (a) subject to paragraph 9.4, the Dentist Performer's name has been included in a Dental List for a period of at least 2 years, which need not be a continuous period and part or all of that period need not immediately precede the period of sickness, but during those 2 years (or that aggregate of 2 years) he must have been performing dental services as part of the NHS;
- (b) the Dentist Performer has been unable to provide dental services under the contractor's GDS contract because of sickness, but sickness leave payments are not payable in respect of the first 4 weeks of absence;
- (c) the Dentist Performer has been in receipt of payments under this Section for less than the maximum of 22 weeks during a period of sickness; and
- (d) the contractor is not in receipt of payments under Section 8 in respect of the Dentist Performer.

4.46. In the case of a Dentist Performer who has undergone one year's approved foundation training, the 2 years mentioned in paragraph 9.3(a) will be reduced to one year.

4.47. Sickness leave payments are only payable in respect of a maximum of 22 weeks in any period of 52 weeks. So, for example, once sickness leave payments have been made in respect of a Dentist Performer for a continuous period of 22 weeks, it will be a further 30 weeks before the LHB could again be obliged to make sickness leave payments in respect of that Dentist Performer. However, the LHB may waive the eligibility criterion set out in this paragraph in any case where it considers it is reasonable in all the circumstances to do so. The computation of periods of sickness leave is to take into account periods of sickness leave before this SFE comes into force.

Applications for sickness leave payments

4.48. Provided a Dentist Performer satisfies the eligibility criteria specified in paragraphs 4.52 and 4.53, the contractor must make an application to the LHB on a standard form (set nationally

and available electronically), in order to obtain a sickness leave payment in respect of that Dentist Performer. That application must include—

- (a) a medical certificate, or other statement, completed by a registered medical practitioner to the effect that the Dentist Performer is incapable of work by reason of sickness; and
- (b) a declaration in writing from the contractor that to the best of its knowledge, with regard to the period to which the claim relates, no other claim for parental leave payments has been made under Section 8 by it or any other contractor, or by a PDS Agreement Holder under the PDS SFE.

Calculation of the amount of sickness leave payments and the due date

4.49. The amount to which the contractor is entitled in respect of sickness leave payments is a weekly amount, calculated on the basis of the Dentist Performer's estimated monthly Pensionable Earnings (which should usually be the amount that features in respect of that Dentist Performer on the contractor's Monthly Payment Schedule, plus his or her estimated monthly Pensionable Earnings in respect of any Monthly Seniority Payment to which the Dentist Performer is entitled immediately before the sickness leave is taken.

4.50. This amount is to be multiplied by 12 and then divided by 52 to produce, subject to paragraph 4.49, the weekly amount of the sickness leave payments.

4.51. The weekly amount determined in accordance with paragraph 4.50. is the amount to which the contractor is entitled in respect of each complete week during which the Dentist Performer is absent and continues to satisfy the eligibility criteria. If the last day of such a week falls in a particular calendar month, the weekly sickness leave payment in respect of that week is to fall due on the first working day of the following month.

Conditions attached to sickness leave payments

4.52. Payments under this Section, or any part of such payments, are only payable if the following conditions are satisfied—

- (a) the contractor must, if the LHB so requests, provide the LHB with medical certificates or other statements to the effect that the Dentist Performer is incapable of work by reason of sickness, completed by a registered medical practitioner, covering any period of absence in respect of which a sickness leave payment is being claimed;
- (b) the Dentist Performer must not perform any dental services under a GDS contract or PDS agreement during any period of absence in respect of which a sickness leave payment is claimed, except with the written approval of the LHB;
- (c) unless he or she dies, the Dentist Performer in respect of whom the payments are made continues to be a Dentist Performer and continues to be employed or engaged by the contractor (if the Dentist Performer does die, sickness leave payments may continue to be paid to the contractor for the balance of the 22 weeks for which sickness leave payments would otherwise have been payable, provided these are forwarded by the contractor to the Dentist Performer's estate); and
- (d) the contractor must continue to pay the Dentist Performer at least the Dentist Performer's estimated net Pensionable Earnings during the Dentist Performer's absence (or pay this to the Dentist Performer's estate if the Dentist Performer dies).

4.53. If the contractor breaches any condition of its sickness leave payments that is set out in this SFE (including the conditions that are set out in paragraph 4.52), the LHB may, in appropriate circumstances, withhold payment of any or any part of a payment under this Section that is otherwise payable.

Payments for professional collaboration

4.54. The LHB must arrange for each contractor to be remunerated for attending meetings in respect of the collaborative to which its practice belongs by including the payment in the AACV.

4.55. In order to qualify for the full annual payment the contractor must attend at least 4 of these meetings.

4.56. The full annual payment for the year 2026-2027 is £1200.

4.57. In a case where less than 4 meetings have been attended the sum set out in paragraph 4.57 is to be divided by 4 and the resulting sum deducted from future ACVP payments for each meeting which was not attended.

4.58. At the end of each financial year where a contractor has not attended any meetings the LHB must deduct the figure set out in paragraph 4.57 from future ACVP payments.

Reimbursement of non-domestic rates

4.59. Under this Section, a contractor may be able to claim reimbursement of the Non-domestic Rates payable in relation to any premises at which it provides services under its GDS contract.

Eligibility for reimbursement of non-domestic rates

4.60. A contractor is entitled to receive reimbursement of payments in respect of its non-domestic rates for practice premises if, in any financial year–

- (a) It is a Non-Domestic Ratepayer or, where the contractor is a partnership, one of the partners comprising the partnership is the Non-Domestic Ratepayer, as regards the hereditament that comprises or includes the practice premises and in respect of which the claim is made (“the Hereditament”); and
- (b) subject to paragraph 4.62, the total value of the primary dental services provided at the practice premises as part of the NHS is not less than £25,000.

4.61. The LHB may waive the eligibility criterion in paragraph 4.61(b) in any case where it considers it is reasonable in all the circumstances to do so.

Applications for reimbursement of non-domestic rates

4.62. Provided the contractor satisfies the eligibility criteria specified in paragraph 4.61, read with paragraph 4.62, it must make an application to the LHB on a standard form (set nationally and available electronically), in order to obtain reimbursement in respect of its non-domestic rates. That application must include–

- (a) the Demand Notice for the financial year to which the claim relates, or a copy of it certified by the Billing Authority;
- (b) in respect of the Hereditament–
 - (i) a receipt from the Billing Authority for the whole amount or, if the contractor pays the annual amount in two instalments, half the amount of the contractor’s (or the partner’s) annual liability for non-domestic rates, specified in the Demand Notice, or
 - (ii) if the contractor (or the partner) pays its non-domestic rates by monthly instalments, details of the amount to be paid each month, the date the payments are due to commence and the date the payments are due to cease, together with the Demand Notice specifying the monthly instalments due;

and where the contractor wishes to be reimbursed in a lump sum after payment of all the instalments, it must provide proof of payment for the whole amount specified in the Demand Notice;

- (c) a declaration in writing from the contractor specifying the proportion, expressed as a percentage, which its income under its GDS contract bears to the gross income of the Hereditament from the provision of dental services (i.e. from both NHS and private work) during the last 6 months of the financial year preceding the financial year in respect of which the claim for reimbursement is being made; and
- (d) a declaration in writing from the contractor undertaking, if requested to do so by the LHB, within three months of receiving such a request to provide to the LHB documentary evidence sufficient to demonstrate accurately the proportion that its income under its GDS contract bore to the gross income of the Hereditament from the provision of dental services (i.e. from both NHS and private work) in the last 6 months of the financial year preceding the financial year in respect of which the claim for reimbursement is being made.

4.63. Where the contractor seeks reimbursement of an amount in respect of non-domestic rates in relation to more than one Hereditament, it shall submit to the LHB a separate claim in respect of each such Hereditament.

4.64. For the purposes of this Section, the gross income of a Hereditament from the provision of dental services means the gross income from any dental services provided at or associated with the Hereditament by either the contractor or any dental practitioner that the contractor employs or engages.

Amount of non-domestic rates that may be reimbursed

4.65. The amount to which the contractor is entitled in respect of a reimbursement payment in any financial year is the amount specified in the Demand Notice for that financial year less, where the gross income of the Hereditament from the provision of dental services includes any income which is not derived from its GDS contract, any amount (“the abatement”) calculated in accordance with paragraph 4.67.

4.66. The amount of the abatement will be based on the percentage that the contractor is required to declare in accordance with paragraph 4.63(c). Wherever that percentage features in column 1 of the table below (as adjusted, where appropriate, in the light of further information received by the contractor, as requested in accordance with paragraph 4.63(c)) the corresponding percentage opposite that entry in column 2 is the amount, in percentage terms, of the abatement.

COLUMN 1 Proportion which the GDS contract income bears to the gross income of the Hereditament	COLUMN 2 Proportion of Non-domestic Rates to be abated
90% or more	No abatement
80% or more but less than 90%	10%
70% or more but less than 80%	20%
60% or more but less than 70	30%
50% or more but less than 60%	40%
40% or more but less than 50%	50%
30% or more but less than 40%	60%
20% or more but less than 30%	70%
10% or more but less than 20%	80%
Less than 10%	90%

4.67. The amount to which the contractor is entitled falls due once the LHB receives a valid application for the amount.

Conditions attached to payments under this Section

4.68. Payments under this Section, or any part of such payments, are only payable if the following conditions are satisfied–

- (a) the contractor must, as regards the Hereditament to which the payment relates, comply with its contract condition set by virtue of paragraph 12 of Schedule 3 to the 2026 Regulations;
- (b) the contractor must make available any information which the LHB does not have but needs, and which the contractor either has or could reasonably be expected to obtain, in order to calculate the amount of the contractor’s reimbursement payments;
- (c) the contractor must inform the LHB of any changes to its circumstances which may affect its eligibility for reimbursement payments or the level of the reimbursement payments to which it may be entitled; and
- (d) all information supplied pursuant to or in accordance with sub- paragraphs (b) or (c) must be accurate.

4.69. If the contractor breaches any condition of its payments under this Section that is set out in this SFE (including the conditions that are set out in paragraph 4.69), the LHB may, in appropriate circumstances, withhold payment of all or any part of a payment under this Section that is otherwise payable.

Laboratory fee reimbursement

4.70. Where a contractor provides a care package to an exempt patient (as defined in section 126 of the 2006 Act and Schedule 5 to the 2026 Regulations) which requires laboratory services, the contractor is entitled to reimbursement of the laboratory fees incurred up to the sums in the table below.

Item Description	Scope	Description	Maximum Reimbursement
Full acrylic dentures	Inclusive of special trays/models and whether upper/lower (per denture)	Prosthetics	£150
Partial acrylic dentures	Inclusive of special trays/models and whether upper/lower (per denture)	Prosthetics	£90
Chrome dentures	Inclusive of special trays/models or whether upper/lower (per denture)	Prosthetics	£200
Repairs	Including minor modifications for example addition of a strengthener and repairs of restorative laboratory items	Prosthetics/ Restorative	£66

Additions	Addition of a tooth	Prosthetics	£60
Relines	Includes both hard and soft liners	Prosthetics	£64
Bite Guard/BruXism	Soft or hard construction	Restorative	£39
Orthodontic retainer	Not applicable	Orthodontics	£33
Single Crown	Including precious metal, Zirconia, Emax, post and core	Restorative	£110
Single onlay/inlay/veneer	Porcelain, gold, composite	Restorative	£125
Fixed bridge per unit	Bonded/Zirconia	Restorative	£57
Adhesive bridge per unit	Standard construction including wings and pontics	Restorative	£50
Temporary Crown	Free choice per unit	Restorative	£39
Temporary Bridge	Free choice per unit	Restorative	£39
Study models	When used in isolation and not part of a restorative or prosthetic treatment per model	Not applicable	£18
Post and core not used as part of bridge/crown treatment plan		Restorative	£28

4.71. To claim laboratory fee reimbursement, the contractor must:

- (a) submit an application to the LHB within 2 months of completing the care package;
- (b) provide evidence of:
 - (i) the patient's exempt status;
 - (ii) the laboratory invoice or receipt;
 - (iii) the clinical justification for the laboratory work;
 - (iv) the completion of the care package;
- (c) retain copies of all evidence for 24 months and make them available on request for audit purposes.

4.72. Where a patient is an exempt patient the value of the reimbursement is accrued against the care packages percentage for mandatory services but is not included in any calculation for the 10% limit for Crown Bridge, Inlay, Onlay and Veneer Care Packages.

PART 5 SUPPLEMENTARY PROVISIONS

Administrative provisions

NHS BSA administration

5.1. In practice, the NHS Business Services Authority ("NHS BSA") will administer payments on behalf of LHBs pursuant to the Functions Regulations. However, the LHB remains responsible for ensuring that payments are correct and that this SFE is properly applied.

Over/underpayments

5.2. Where the LHB or the NHS BSA becomes aware that a contractor has been overpaid or underpaid, the LHB must:

- (a) notify the contractor in writing within 14 days of becoming aware of the overpayment or underpayment;
- (b) specify the amount and the reason for the overpayment or underpayment;
- (c) in the case of an overpayment, specify the method and timing of recovery (which may be by deduction from future Monthly ACVPs over a reasonable period);
- (d) in the case of an underpayment, make payment of the amount owed within 28 days.

5.3. The obligation to make payments is subject to any right the LHB has to set off against an amount payable to the contractor an amount that:

- (a) is owed by the contractor to the LHB under the contract,
- (b) has been paid to the contractor owing to an error or in circumstances when it was not due, or
- (c) the LHB may withhold from the contractor in accordance with the terms of the contract or any other applicable provisions contained in directions given by the Welsh Ministers under section 60 of the 2006 Act.

Payments on account

5.4. Where a contractor has submitted a claim for payment under this SFE but the LHB requires further information or evidence before determining the claim, the LHB may make a payment on account of up to 80% of the claimed amount, pending receipt of the required information or evidence.

5.5. Where a payment on account is made, the LHB must:

- (a) notify the contractor in writing that the payment is on account;
- (b) specify the information or evidence required;
- (c) specify the timeframe for providing the information or evidence (which must be reasonable in the circumstances);
- (d) make the final determination and any balancing payment or recovery within 28 days of receiving the required information or evidence.

Time limits to claim

5.6. Unless otherwise specified in this SFE, a contractor must submit any claim for payment under this SFE within three months of the date on which the services were provided or the entitlement to payment arose.

5.7. The LHB may, in exceptional circumstances and at its discretion, accept a late claim where the contractor can demonstrate good reason for the delay.

Termination reconciliations

5.8. If a GDS contract terminates, the LHB must reconcile all payments and charges within four months of the termination date. The reconciliation must include:

- (a) all Monthly ACVPs paid and payable;
- (b) all payments for urgent access appointments, new patient assessments, and care packages;
- (c) all capitation payments;
- (d) all other payments made under this SFE;
- (e) all NHS charges that should have been collected;
- (f) all overpayments and underpayments;
- (g) any financial penalties or recoveries.

5.9. The contractor must repay any sums owed to the LHB within 28 days of receiving the reconciliation statement, unless the contractor disputes the reconciliation pursuant to paragraph 20.12.

5.10. The LHB must pay any sums owed to the contractor within 28 days of issuing the reconciliation statement.

Dispute resolution

5.11. Where a contractor disputes any matter relating to payments under this SFE, the contractor may invoke the NHS dispute resolution procedure set out in Schedule 3 to the 2026 Regulations.

5.12. Where a dispute is referred to the Welsh Ministers for determination, the Welsh Ministers' decision is final and binding on both parties.

Signed by: Alex Slade, Director, Primary Care, Mental Health and Early Years under the authority of the Cabinet Secretary for Health and Social Care, one of the Welsh Ministers.



Date: 7 April 2026