



Feidhmeannacht na Seirbhíse Sláinte  
Health Service Executive

## **Primary Care Reimbursement Service** Information and Administrative Arrangements for Clinical Dental Technicians

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## Table of Contents

1.	HSE – Primary Care Reimbursement Service .....	3
2.	Eligibility under General Medical Services Scheme (GMS Scheme) .....	4
2.1	Who is entitled to a Medical Card? .....	4
2.2	GP (General Practitioner) Visit Card.....	4
2.3	European Economic Area (EEA) entitlements .....	5
2.4	European Health Insurance Card (EHIC) Entitlements.....	5
2.5	Reciprocal Arrangements with the UK.....	6
2.6	Health (Amendment) Act, 1996.....	6
3.	Client Eligibility Confirmation.....	7
3.1	DTSS Treatment Eligibility .....	7
4.	Dental Treatment Services Scheme (DTSS).....	9
5.	Administrative Arrangements.....	11
5.1	Completion of Form D.....	11
5.2	Claim Submission .....	13
5.3	Self-Print.....	14
5.4	Above the Line Treatments.....	15
5.5	Below the Line Treatments .....	16
5.6	Detailed Payment Listing .....	17
5.7	Reclaims.....	17
5.8	Queries .....	17
6.	Withholding Tax from Payments for Professional Services.....	18
6.1	e-Tax Clearance .....	18
7.	Dental Inspectorate.....	19

## 1. HSE – Primary Care Reimbursement Service

The HSE's Primary Care Reimbursement Service (PCRS) supports the delivery of a wide range of primary care services to the general public through over 7,000 primary care contractors (i.e. doctors, dentists, pharmacists, optometrists, etc.) across a range of community health schemes. These schemes form the infrastructure through which the Irish health system delivers a significant proportion of primary care to the public.

PCRS was originally established in 1973 as a reimbursement service for primary care service providers. PCRS spends €2.5bn funding the delivery of a wide range of primary care services to 3.4m persons through more than 7,000 primary care contractors across a range of 'demand led' national health schemes and arrangements.

In 2011 the assessment and administration of medical cards was centralised to the National Medical Card Unit (NMCU), an internal component of the PCRS. Since then the PCRS National Medical Card Unit has assumed responsibility for all aspects of the medical card application process. Through its eligibility functions it is now responsible for determining and managing the eligibility of members of the public for medical cards and GP visit cards, which provide entitlements to free or subsidised primary care services. The Unit currently administers over 1.7 million medical cards and over 460,000 GP visit cards to the general population across a number of schemes:

The vast majority of primary care services to the general public in Ireland are delivered by over 7,000 primary care contractors through a range of community health schemes. The PCRS is responsible, through its reimbursement activities, for making payments to these primary care contractors for the services provided, according to the rules of the relevant schemes. PCRS also reimburses and makes payments to suppliers and pharmaceutical companies under the terms of other schemes.

In addition to the processing and making of payments on a national basis to key service providers and recipients, PCRS also compiles statistics and trend analyses which are provided to other areas within the HSE, Government Departments and other interested parties.

PCRS provides additional services to the wider health service through the functions of the Corporate Pharmaceutical Unit (CPU), which is responsible for drug pricing, and through other activities such as PCRS's collaborative support to the Medicine Management Programme.

## 2. Eligibility under General Medical Services Scheme (GMS Scheme)

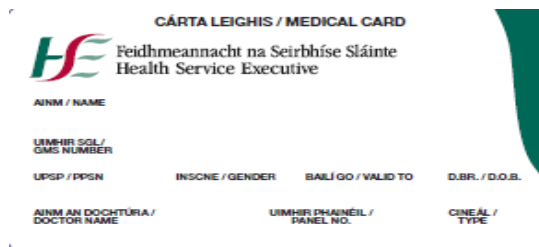
### 2.1 Who is entitled to a Medical Card?

Entitlement to a medical card is governed by legislation as provided for under Section 45 of the Health Act, 1970.

There are three main categories of people entitled to a Medical Card:

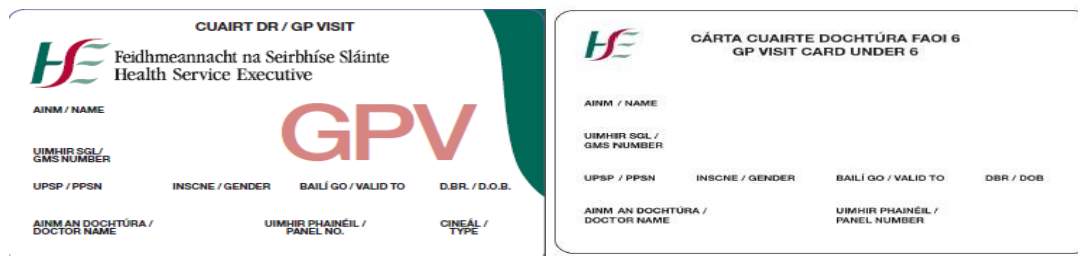
1. Applicants (and their dependants) whose assessable income comes within the relevant Income Guidelines.
2. Applicants (and their dependants) whose assessable income is in excess of the Income guidelines but where the HSE considers that to refuse a medical card would cause undue hardship.
3. The following applicants are exempt from a means test:-
  - a. Persons with EU entitlement.
  - b. Persons with retention entitlement under Government Schemes
  - c. Persons affected by the drug Thalidomide
  - d. Persons affected by Symphysiotomy
  - e. Persons under the Redress for Women Resident in Certain Institutions Act, 2015'
  - f. Persons under 18, with cancer diagnosis within the preceding five years
  - g. Persons under 16, whose parents are receiving a Domiciliary Care Allowance (DCA)

Once eligibility is confirmed, patients are entitled to receive certain Doctor, Dentist, Clinical Dental Technicians (CDT's), Optometrists or Ophthalmologists treatments/services and prescribed medicines from Pharmacists as set out under each scheme.



### 2.2 GP (General Practitioner) Visit Card

A person issued with a GP Visit Card registers with the doctor of their choice and is entitled to receive free doctor treatment. They are **not** entitled to treatment free of charge by a Dentist/Clinical Dental Technician/Optometrist or Ophthalmologist or prescribed medicines and appliances.



### 2.3 **European Economic Area (EEA) entitlements**

European Regulation 883/04 gives entitlement to citizens of the European Union (EU) and of the European Economic Area (EEA) to health entitlement when they move to another EU/EEA state, either on a permanent basis, such as for retirement or on a temporary basis, such as a holiday or seeking employment.

It should be noted that the eligibility of such persons is based on their linkage to the Social Security System of another EU/EEA State and not on their Nationality.

For persons moving on a permanent basis the linkage is established by the production of the relevant E Form, e.g. E106, E109, E 121 or S form.

Such persons who are moving to Ireland on a permanent/long term basis should be advised to apply for a medical card under EU Regulations.

For a person who is just visiting on a temporary basis such as a holiday the linkage is established by the production of a European Health Insurance Card (EHIC) or a Temporary Replacement Certificate (TRC)

It should be noted that there is an agreement between Ireland and the UK which does not require the use of an EHIC or the production on an E Form. These are referred to later on in this section.

EEA persons presenting for Dental treatment should in the first instance be referred to a Health Service Executive Dental Clinic. The Health Service Executive may in certain circumstances make special arrangements for private practitioners to provide treatment to such persons but the resulting claim must be made directly to the Health Service Executive Local Office concerned.

### 2.4 **European Health Insurance Card (EHIC) Entitlements**

Such persons, who are visiting Ireland on a temporary basis, e.g., for holiday purposes, are entitled to receive, without charge, the necessary medical care, including such approved medication which a Doctor may prescribe, which would allow them to remain in Ireland in line with their original planned scheduled.

As indicated above the normal method by which a person provides evidence of eligibility under these arrangements is by producing a current European Health Insurance Card, EHIC, or a current Temporary Replacement Certificate, TRC, issued by their Competent State.

Those persons presenting for Dental treatment with an EHI Card should in the first instance be referred to a Health Service Executive Dental Clinic. The Health Service Executive may in certain circumstances make special arrangements for private practitioners to provide treatment to such persons but the resulting claim must be made directly to the Health Service Executive Local Office concerned. A list of HSE local health offices is available at <http://www.hse.ie/eng/services/list/1/LHO/>.

Please note a European Health Insurance Card only provides entitlement to services when the holder of the card is travelling within the EU/EEA and outside of their own State. These arrangements do not cover persons who come to the country specifically for the purpose of obtaining medical treatment.

## **2.5 Reciprocal Arrangements with the UK**

There is no change to the existing arrangements between Ireland and the UK, and residents of either Country travelling to the other on a temporary stay are not required to present a European Health Insurance Card or an equivalent paper form. Proof of residency is sufficient.

A resident of the UK must produce documentary evidence of such residence. Patients claiming UK residency can establish eligibility for free Doctor services under the GMS Scheme by producing documentary evidence of their entitlement to services in the UK in the form of a UK Medical Card, Social Security Payment from the UK or other link to the Social Security system. Should such proof not be readily available and where a Doctor has sight of a current passport or similar documents, which would establish bona fide residence in the UK, such documents may be accepted as evidence of eligibility.

If the doctor has reason to believe that the person, while in possession of such documentation is, in fact, ordinarily resident in the State, the person should be asked to have his/her eligibility confirmed by the National Medical Card Unit Lo Call Number 1890 252919.

## **2.6 Health (Amendment) Act, 1996**

The Government has provided in the Health (Amendment) Act, 1996 for the making available without charge of certain health services to certain persons who have contracted Hepatitis C directly or indirectly from the use of Human Immunoglobulin-Anti-D or the receipt within the State of another blood product or blood transfusion.

Eligible persons will receive a Health (Amendment) Act 1996 Services Card from the Hepatitis C Liaison Officer in their HSE area. This card is personal to the holder and is valid for his/her lifetime.

Eligible adults will be required to present the Services Card to a dental practitioner when they wish to avail of services under the Act. Eligible adults requiring Prophylaxis, subsequent routine treatments and Below the Line treatment must be approved by the Health Service Executive Principal Dental Surgeon as provided for under the Dental Treatment Services Scheme (DTSS).

Claims for payment of fees in respect of services provided to eligible adults should be submitted to the PCRS in the usual manner. The patient's Services Card number should appear in the panel set aside for the medical card number on the appropriate claim form.

### 3. Client Eligibility Confirmation

Each eligible person is provided with an individual GMS card, which has a 'valid to' date thereon. After this date the card cannot be used to claim entitlement to certain services

Each time a G.M.S. cardholder attends for dental treatment under the D.T.S.S. they should present with their current medical card. The claiming contractor should satisfy themselves of the patient's eligibility.

Under the DTSS, GMS eligible adults (aged sixteen and over on the commencement date of treatment) who attend Contracting Dentists have access to a range of dental treatments and clinical procedures.

In the case of eligible adults attending Clinical Dental Technicians, the term "eligible person" relates to persons with a valid GMS card aged eighteen years or over on the commencement date of treatment

To assist contractors a specific tool to verify a client's eligibility prior to providing services has been developed.

The facility is available under the 'Online Services' link at [www.pcrs.ie](http://www.pcrs.ie), under the heading 'Online Eligibility Confirmation'.

#### 3.1 DTSS Treatment Eligibility

In addition to validating a patient's medical card contractors should satisfy themselves on each occasion if patients are entitled to receive specific treatment items.

To use the tool:

1. Select the treatment type (treatments in the online eligibility checker include: B5)
2. Chose the Denture Type
3. Enter patient's PPS number
4. Click the "Check" option.

Similar information can be submitted by SMS, as follows: Text the treatment code, and denture type code and PPS number to **087 909 7867**, e.g. "B5 FUD 1234567P". (Please note that there is a space between all fields). Denture type codes are as follows:

FULR = Full Upper and Lower Reline

FUD = Full Upper Denture

FLD = Full Lower Denture

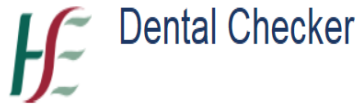
FUR = Full Upper Reline

FLR = Full Lower Reline

PU = Partial Upper Denture

PL = Partial Lower Denture

This facility is available under the 'Online Services' link at [www.pcrs.ie](http://www.pcrs.ie), under the heading 'Dental Eligibility Confirmation'.



[Check Client](#) [Text Message Help](#)

## Check Clinical Dental Technician Eligibility

Enter the treatment

B5

Enter the denture type

Full Upper Denture (12+ teeth)

Enter the ppsn

Reset

Check

### Dental Check Instructions

Please enter the treatment to check, the Tooth or Denture Type (where required) and the patients PPSN. The results will appear below.

A note on the Captcha. This facility is made available by the HSE PCRS for use by dental contractors rather than computerised interaction. The Captcha has been introduced to give assurance in that regard.

The result for patient treatment will appear here

The result for the patient details will appear here

#### Please Note:

A patient may be eligible for additional services in exceptional/high risk cases e.g. individuals whose general health would be seriously compromised if they did not have access to essential dental treatment, individuals with a disability (such as special needs patients), Hepatitis C patients (with an R card), haemophiliacs or patients suffering from oral cancer. In those cases a General Dental Practitioner should supply adequate information to HSE Principal Dental Surgeons who will approve for treatment if clinically necessary.



#### 4. Dental Treatment Services Scheme (DTSS)

The HSE has prioritised the range of treatments to ensure access to emergency dental care for eligible patients. Additional care is considered in exceptional or high risk cases.

Patients falling within the category of exceptional/high-risk cases may be eligible for a more extensive range of treatments, where approved as clinically necessary by a Principal Dental Surgeon (PDS).

The list of exceptional/high-risk cases is non-exhaustive but is intended to include such cases as (a) individuals whose general health would be seriously compromised if they did not have access to essential dental treatment, (b) individuals with a disability (such as special needs patients), (c) Hepatitis C patients (with an R card), (d) haemophiliacs or (e) patients suffering from oral cancer.

The term 'High Risk' refers to patients for whom untreated dental disease, or the treatment of dental disease, poses significant health problems. 'Exceptional' refers to those patients who may not strictly be classified as high risk, but for whom there is sufficient information available to the PDS as to justify a decision to approve funding for additional care.

A list of the types of health conditions which are deemed to be high risk is contained in the table below.

<b>Complex Cardiac Conditions</b>	<b>Examples</b>
Complex cardiac conditions	Prosthetic Valve Previous Endocarditis Transplants with Valvulopathy Certain congenital defects (CHD's)
Bleeding Disorders including Haemophilia	Patients taking Warfarin or similar medication
Cancer Patients	Those under active treatment by chemotherapy or radiotherapy or under medication prescribed by an oncologist.
Bisphosphonates	Person receiving or due to start intravenous bisphosphonates
Neurological Disorders	Multiple Sclerosis, Parkinson's Disease Dementia, Acquired Brain Injury, Epilepsy, Cerebral Palsy
Immuno-suppressed	Organ transplant recipients HIV Hepatitis C Persons with a valid HAA card
Pre-operative	Hip/joint replacement and cardiac surgery
Diabetes	Type I ( insulin-dependent ) Type II ( non-insulin dependant
Genetic/Congenital	Downs Syndrome

<b>Complex Cardiac Conditions</b>	<b>Examples</b>
	Cystic Fibrosis Malignant Hyperthermia
Intellectual Disability	Persons in receipt of care or services for intellectual disability Persons on a register of disability Sensory Disability Persons in receipt of care or services for disability
Dental Vulnerability	Cleft Palate Sjogren's Syndrome
Long stay residents of Nursing Homes	
Persons on a Methadone Therapy Programme	
Social Vulnerability	Homelessness Being in the care of the HSE Ward of Court Foster Care Children in Foster Care ( age 16 to 18)
Mental Health	A person receiving treatment for persistent serious mental health issues

Where a PDS approves treatment in an exceptional/high risk case, the PDS will clearly indicate in the 'For Official Use Only' box the number of approved Below the Line treatments. The PDS will then return the form to the contractor who will commence treatment.

## 5. Administrative Arrangements

### 5.1 Completion of Form D by Clinical Dental Technician's

#### General

Form D is printed on self-imaging paper. A duplicate copy is provided which has 'Copy' ghosted diagonally across it. Copies or photocopies should not be submitted as a claim form. Copies should be retained for your own records for a period of six years.

A specific '€' column has been provided to assist you in maintaining your records. This column is solely for your own use and will not cause a claim to reject for payment if left blank. Irrespective of the amount that may be entered, claims will be processed and paid at the appropriate rates.

#### D Form

In all circumstances details entered must be legible so as to ensure prompt payment. The following step by step process should be adhered to when completing a claim form:

- **Form number:** The form number is prepopulated on form. In the case of self-print forms, the form number should contain the relevant contractor's panel number less the first digit.
- **Patient's Name, Contact Number, Card Number and PPSN**
  - Patient's Name should be entered in the space provided on form. It is important to satisfy yourself that the patient presenting for treatment corresponds with the details displayed on their medical card.
  - Contact Number: Enter patient's contact number.
  - Patient's medical card number should be entered in the space provided on form. Verification of patient eligibility for service via online facility which is available at [www.pcrs.ie](http://www.pcrs.ie) should be carried out. Only claims in respect of treatments provided to eligible GMS patients should be submitted for processing.
  - PPS Number: Insert patient's personal public service number.
- **Contractor Name & Panel Number** - Insert clearly contractor name and panel number. The Panel Number must be valid on the commencement of treatment
- **Declaration by Patient**
  - Commencement Date – Insert the start date of treatment. The cardholder must have a valid card on the commencement date.
  - Completion Date – Ensure this date is populated when treatment has been completed and prior to submitting for payment.
  - Patient's Signature – Patient must sign after treatment has been completed. Under no circumstances should the patient sign the form prior to completion of treatment. In exceptional circumstances, an appropriate third party may sign on behalf of the patient, but should include an explanatory note confirming the relationship to the patient and confirming the inability of the patient to sign the form. Where the above procedure is not applied, the claim will be rejected for payment.

- Under no circumstances should a contractor or member of staff sign on behalf of the patient.
- **Declaration by Contractor**
  - The contractor must sign after treatment has been completed.
- **Clinical Necessity** – In this box confirmation must be provided, that
  - a) A Soft Tissue Inspection has been completed for all patients and the patient's oral tissues are healthy for fitting of prosthesis.
  - b) no abnormality exists which would require referral of the patient to a registered dental or medical practitioner. If the abnormality impacts on the making of the Prosthesis it will be necessary to wait until abnormality resolved. Should such a case present, the CDT will refer the patient appropriately and will also provide them with a list of General Dental Practitioners, in their area, who provide treatment under the DTSS
  - c) the patient has advised they have attended their dentist within the last calendar year, if patient is not edentulous.

Clinical Necessity
Soft Tissue Inspection : Y/N
No abnormality detected : Y/N
Recent dentist visit : Y/N
Referral to a dentist : Y/N

e.g.

It is expected patients will complete all stages of the DTSS treatment plan. In circumstances where a patient fails to return for the completion of treatment, every effort must be made to contact the patient to request them to complete the treatment or to sign the patient declaration. Should a patient fail to sign the patient declaration field, failed to attend (F.T.A.) should be entered. These claims will then require local PDS approval prior to submission of claim for payment.

As a fundamental part of its control system, the HSE does not accept facsimiles of claims or signatures, nor can it accept anything other than the individual contractor's statement regarding clinical necessity. Where Tip Ex is used on a form, the form will be rejected.

To reduce the number of rejected claims and ensure payments are processed as quickly as possible for contractors, you are expected to use the Online Checker facility under the 'Online Services' link at [www.pcrs.ie](http://www.pcrs.ie), under the heading '**Dental Eligibility Confirmation**'.

## 5.2 Claim Submission

Under the terms of the DTS Scheme contract, completed claims should be presented for processing within one month after completion of treatment. All claims which are received on or before the 20th of the month will be processed for payment on the 2nd Thursday of the following month. If the 20th of the month falls on a weekend/bank holiday the deadline will extend until close of business the next working day.

Taking cognisance of the Christmas and New Year period, the deadline for claims submission is earlier in December of each year. Correspondence will issue to all active contractors closer to the time.

Only one bundle of claims per month should be submitted for processing and should be appropriately tagged and accompanied by a properly completed summary of claims certificate. Submitting multiple bundles throughout the month may result in delays to your payment.

Summary of Claims Certificates and Pre-addressed stickers are available by calling the Dental Unit on 01 864 1996.

D forms are supplied by your Local Health Office. A list of local health offices can be found on the HSE website at <http://www.hse.ie/eng/services/list/1/LHO/>

Claims should be forwarded to the Primary Care Reimbursement Service, P.O. Box 4563, Finglas, Dublin 11, D11 PXT0. Please note this is not a free post service.

### 5.3 Self-Print

Forms may be submitted under the DTSS using the pre-printed D Form. Please note however there are procedures which must be adhered to in relation to this functionality.

- You must print 2 exact copies only of each claim i.e. generate a top copy and a second copy for your own records.
- The top copy should be submitted for payment, the second bottom copy should be retained securely for a period of no less than six years.
- Only the original second copy may be used for submission of reclaims and/or subsequent queries. This copy must also have all relevant patient, contractor and PDS signatures thereon.
- Please ensure to submit reclaims under separate cover to your claim forms. These claims should be clearly identified as reclaims.
- In respect of Below-the-Line treatments 2 exact copies of the form per claim must be submitted to the PDS in the Medical Card patient's Local HSE Office for approval.
- The PDS must sign and stamp both copies, again ensuring both copies are identical, before returning same forms to you as claiming contractor.
- Details must be identical on both forms including the form number. Note: the form number generated must be unique. Claims which are submitted for the same patient on a different occasion using the same form number will not be processed for payment.
- The form number should contain the relevant contractor's panel number less the first digit. E.g. Panel number 99999, the form number should be 9999001 etc.

Self-print forms must be an exact reflection of the existing paper forms currently in use under the DTSS. Failure to comply with the above procedures may result in a delay in processing your claim forms for payment.

Where the HSE find continual non-adherence with the above, it reserves the right to remove this option of claim submission from the contractor.

Prior to submitting claims using this format, the claiming contractor must sign a Self-Print Agreement, which is available by contacting the Dental Unit directly on 01 864 1996 or via email on [dtss.queries@hse.ie](mailto:dtss.queries@hse.ie).

## 5.4 Above the Line Treatments

### A1 – Soft Tissue Inspection

A complete Soft Tissue Inspection is mandatory on each claim form.

Failure to complete the Inspection will result in the claim being rejected for payment.

The result of the Soft Tissue Inspection should be recorded using the following codes to indicate the status of each tooth:

- (hyphen) = Missing

When a code is not inserted against a tooth the status will be recorded as present.

A1		Oral / Soft Tissue Examination <small>(including any necessary radiographs)</small>																Yes	No
1	8	7	6	5	4	3	2	1	1	2	3	4	5	6	7	8	2	<input type="checkbox"/>	<input type="checkbox"/>
4	8	7	6	5	4	3	2	1	1	2	3	4	5	6	7	8	3	<input type="checkbox"/>	<input type="checkbox"/>
CODES: O - Decayed									F - Filled									— Missing	

### A8 - Denture Repairs.

The DTSS contract allows a fee to be payable for a denture repair in one or more of the following circumstances:

- Cracks, Fissures and Fractures
- Replacement of Band or Wire
- Replacement of Teeth
- Extension of Plate

Reimbursement of item A8 (repairs) is restricted to a maximum of 3 fees per claim. The contractor must keep all laboratory dockets that are applicable to an A8 claim.

The provision of an A8 is not expected to arise within 12 months of any B5 treatment.

A8		Denture Repairs	
	No. of Repairs		No. of Repairs
Cracks, Fissures and Fractures	<input type="text" value="2"/>	Replacement of Teeth	<input type="text"/>
Replacement of Band or Wire	<input type="text"/>	Extension of Plate	<input type="text"/>

## 5.5 Below the Line Treatments

All Below the Line treatments require prior PDS approval. The Soft Tissue Inspection (A1) must be completed on the occasion of each claim. When applying for approval the contractor should send the approval to the patients Local Health Office. E.g. if the patient attends a Clinical Dental Technician in Galway however the card was originally issued while patient was residing in Cork. The approval should be sent to Cork.

A PDS will consider the application and return the form within 30 days. If approved, the contractor may then provide the treatment(s). Currently a review mechanism is under development in conjunction with the National Oral Health whereby a contractor or patient may have a refusal reviewed. Further details will follow in due course.

On completion of treatment the form should be forwarded to the PCRS for processing. The contractor shall complete the approved treatment within nine months of the approval date. If treatment has not been completed within this time frame the approval is deemed to be withdrawn.

### B5 Prosthetics

This category incorporates Full Denture (12+ missing teeth) treatment together with Partial Dentures (1-11 missing teeth) and Relines. When applying for B5 approval, as much detail as possible should be provided, to the PDS to support the application. Requests for repeat treatment within 5 years should include satisfactory clinical information in the clinical necessity box.

When forwarding for approval the treatment item required must be identified on the D form. Please note the Soft Tissue Inspection on the form must be completed in order for PDS to consider the application.

B5 Prosthetics	
Full Denture (12+ Teeth missing)	<input type="checkbox"/> UPPER <input type="checkbox"/> LOWER
Partial Denture (1-11 Teeth missing)	<input type="checkbox"/> UPPER <input type="checkbox"/> LOWER
Reline	<input type="checkbox"/> UPPER <input type="checkbox"/> LOWER
<input type="text" value="1"/> No. of approved treatments	<input type="text"/> HSE Official's Initials

One reline per denture may be approved in a 5 year period if clinically necessary. Repeat relines will not normally be approved. Relines are specifically for full dentures.

In the specific case of partial dentures approval will be given for

- dentures replacing anterior teeth (incisors & canines);
- dentures replacing more than 4 posterior teeth (premolars and molars) where at least one premolar is being replaced; and
- partial dentures replacing molar teeth only require special justification



**Note:** Full/Full Dentures should be claimed on one claim form.

The fee for full Upper or Lower Dentures encompasses both the clinical laboratory element of the full Dentures Scheme – separate Laboratory claims are not a feature of the scheme. Each contractor is responsible for the direct settlement of Laboratory fees.

**Note:** Wisdom teeth should not be included when calculating the number of missing teeth.

## 5.6 Detailed Payment Listing

Details of paid claims will be reported on a 'Detailed Payment Listing' sent out shortly after payments are made each month.

## 5.7 Reclaims

Claims that fail to generate for payment because of invalid or insufficient data will report on a reclaim listing. Corrections and amendments should be inserted on the reclaim listing which should then be re-submitted to the PCRS for processing.

Duplicate or new claim forms should not be submitted in order to reclaim unpaid items.

## 5.8 Queries

When submitting written queries regarding payments made or claims submitted, please quote your Panel Number, Claim Number, Form Number and a brief explanation as to the nature of your query. Queries may be submitted via the below methods.

In Writing:                      Dental Unit  
   HSE- Primary Care Reimbursement Service  
   PO Box. 4563  
   Finglas  
   Dublin 11  
   D11 PX10

By Phone:                        01 864 1996

By E-mail:                        [dtss.queries@hse.ie](mailto:dtss.queries@hse.ie)

## 6. Withholding Tax from Payments for Professional Services

Under the terms of the Finance Act, the Health Service Executive is obliged to deduct Withholding Tax, (currently 20%) from all payments for professional services by contractors under all Schemes.

Each contractor is required under the relevant legislation to furnish the PCRS with his/her income tax reference number on a form provided. PCRS will issue a completed Form F45-1 each month showing details of the payment and tax deducted to each contractor who has submitted a Tax Reference Number – such information is also shown on monthly Summary Listings.

Where no tax reference number has been submitted, PCRS will be obliged to deduct the tax but is not authorised to issue form F45-1. It appears that in such circumstances a contractor would be unable to make a claim to the Inspector of Taxes in respect of Withholding Tax paid.

Please direct any queries you may have in relation to Withholding Tax to the Inspector of Taxes for your own region.

### 6.1 e-Tax Clearance

Tax Clearance Status for all suppliers and service providers who receive payments in excess of €10,000 within a twelve-month period must be confirmed prior to release of payment. Contractors must satisfy themselves, they have a valid Tax Clearance Certificate (TCC). Full details on how to apply for e-Tax Clearance are available directly from the Irish Revenue website on [www.revenue.ie](http://www.revenue.ie).

FAQs in relation to e-Tax Clearance can be found at: <http://www.revenue.ie/en/online/etax-clearance-faqs.html#section18>

The Tax Clearance Status of all relevant recipients will be checked on a monthly basis through online data upload. It is important to note that until Tax Clearance Status has been confirmed payments will be held.

## 7. Dental Inspectorate

The Health Service Executive PCRS is obliged to ensure the accuracy and reasonableness of claims submitted from contractors. Areas of responsibility include the:

- Preventing, detecting and deterring of invalid, inappropriate or fraudulent claiming
- Identification and management of risk
- Ensuring of contractor compliance with the claiming terms of their contract
- Identification and monitoring of contractor claiming patterns

The Dental Inspectorate, established in 2012, has a number of functions including Pre Contract Inspections; providing assurance on contract compliance and instigating probity reviews of the small number of individual contractors that may be non-compliant. In those cases some or all of the following investigative methodologies are applied:

- Audit of claims made by individual contractors
- Statistical Analysis
- Audit of patient records
- Patient examination/interview.
- Reviews of Patient Questionnaire
- Reviews of complaints from whistle blowers/patients

Following investigation cases may be referred to the HSE Probity Governance Group for determination who may in turn refer to

- The Director General under the disciplinary process
- The HSE Solicitor in respect of civil proceedings
- The Irish Dental Council
- The Garda Síochána

