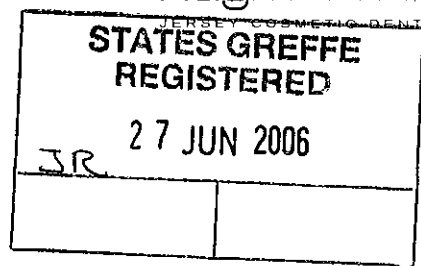


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26 June 2006

Deputy P Ryan
Scrutiny Panel Chairman
States greffe
Morier House
JE1 1DD

Dear Deputy Ryan

You recently wrote to my colleague Mr Syred about the review of the Goods & Services Tax (GST). Your letter was passed to me as president of the Jersey Dental Association and I can now respond with the view of our members.

The general feeling was that this tax should not be levied for healthcare services.

Any tax placed on dental consumables and equipment would be passed onto patients. This would increase the cost of dental care and would hit the poorest section of our community the hardest putting an additional barrier to treatment to this health group. Is there going to be relief for children, the elderly or disadvantaged groups? If so the administration may be substantial.

In Jersey there is little State funding for general dentistry especially in the adult population. The public already accepts the cost of dentistry which is normally subsidised in other European countries. We feel that it would then be unfair to penalise them with this tax.

Any taxation that could lead to the demean of the dental health of the populous should be regarded as a false economy.

Small businesses are presently trying to cope with the extra administration of collecting ITIS on behalf of employees. This would be a further administrative burden. Would we be allowed to employ extra staff, if needed, to cope with this?

Please pass our concerns to the Panal.

Thank you.

Kind regards

Clare Morvan BDS (Lond), President of the Jersey Dental Association