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**For immediate release**

### **Good dress sense keeps tax bills down!**

Dental practice owners who provide their reception staff with uniforms should make sure that each garment bears the practice logo or name. This advice from The National Association of Specialist Dental Accountants (NASDA) is based on tax legislation which states that unless there is a logo or name on each part of the uniform, it will be treated as a benefit in kind.

NASDA is alerting the dental profession to the legislation as Her Majesty's Revenue and Customs (HMRC) tax inspectors who carry out dental practice inspections may well ask about reception staff uniforms.

Lee Muter, a tax specialist with unw LLP, stressed that receptionists' uniforms bought by the employer are automatically subject to tax at the full value unless there is a name or logo embroidered onto each garment. If for instance, the reception team members wear jackets, shirts and skirts, each item must have the logo on it.

Uniforms or surgical scrubs worn by dentists, hygienists and dental nurses fall into the category of a uniform worn for protective reasons and as such would not be considered a taxable benefit. Receptionists' uniforms, however, could not be considered protective and should be declared a 'benefit in kind' unless there is a logo on each garment.

HMRC carries out occasional spot checks, said Lee, and were also likely to ask whether team members were getting free dental treatment as this is deemed to be a benefit in kind.

His colleague at unw, Chartered Accountant and dental business strategist Alan Suggett added: "Inadvertently, HMRC seems to be helping dental practices with their PR. Plenty of exposure for the logo or name should help make a positive impact on patients."

## Note to Editors

The National Association of Specialist Dental Accountants (NASDA) was formed in 1998 to promote high standards in dental accountancy and business advice. It now consists of around 37 firms throughout the UK as well as a lawyers' group with 13 law firms specialising in dental issues. Members abide by the standards of the NASDA charter and meet twice a year to share information. To speak to a member in your area, go to the website at [www.nasda.org.uk](http://www.nasda.org.uk) or for more press information, call Caroline Holland on 020 8679 9595