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Submitted to Your Vision, Our Future
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About You

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3 I am responding as:

A representative of an organisation

4 If you are responding on behalf of an organisation, please enter your organisation name here:

Organisation:
Irish Dental Association

Chapter 1 - General Questions

1 What elements of the taxation and welfare systems do you feel are working well?

Please elaborate below::

2 What elements of the taxation and welfare systems do you feel are not working well?

Please elaborate below::

3 Good quality public services, welfare provision and infrastructure are financed mainly from taxation and PRSI. What are the features that you think our taxation and welfare systems should have in order to meet these needs?

Please specify::

4 In your view, what main reforms are necessary so that the Irish taxation and welfare systems can embrace the opportunities and meet the challenges that Ireland may face over the next 10-15 years?

Please outline your views::

Chapter 3 - Promoting Employment

1 What reforms to the taxation and welfare system should be considered to ensure that taxation and welfare work in tandem to support economic activity and promote employment while also supporting those most vulnerable in an equitable way?

Please outline what reforms should be considered::

2 Does Ireland's taxation and welfare system strike the right balance between maintaining the incentive to increase earnings and alleviating some of the risks of low income (poverty and deprivation)?

Not Answered

Please explain your view::

3 Are income supports equitable in terms of how they treat people of working age?

Not Answered

How is this balanced with the requirement to meet differing needs?:

4 What changes to the social insurance system should be considered to ensure sustainability into the medium to longer term? (Please note the recommendations of the Pensions Commission and NESC Report 151 on the future of the Irish social welfare system)

Please specify changes to be considered?:

Chapter 7 - Tax Expenditures

1 How do you think the process of reviewing taxation measures and taxation expenditures is currently functioning?

Please outline your views::

How well defined do you think the benchmark taxation system is in Ireland?:

2 How do you think the process of taxation expenditure review could be improved?

Please specify::

A regular consultation exercise with key stakeholders should be arranged and in the case of oral health the Irish Dental Association would be pleased to offer the insights of its members on behalf of their patients.

3 Please give examples of taxation expenditures that you believe run counter to public policy/are badly designed?

Please specify::

Please explain your rationale? :

4 Please provide examples of taxation expenditures that you believe work well, either in Ireland or internationally?

Please specify::

Chapter 8 - Public Health

1 How well do the taxation and welfare systems support good public health outcomes, addressing health challenges including but not limited to those caused by or related to tobacco and alcohol use, obesity, poverty and/or environmental issues?

Please outline your views::

We believe that too many taxation measures have been in existence which purport to influence behaviours which enhance the health status of the population but for which there is no demonstrable benefit evident. We suggest that the operation of many taxation measures need to be revisited with a view to more closely aligning behaviour with the purported objectives of these measures.
The greater use of hypothecated taxation measures deserved particular attention.
There may be a closer alignment between welfare contributions and welfare benefits but again we suggest that these need to be carefully scrutinised on a regular basis.
Overall, we suggest a regular cost/benefit review of taxation and welfare measures (from a public health outcomes perspective) should be undertaken and published on a regular basis

2 What changes would you like to see to better promote the goal of good public health?

Please specify::

1) We would like to see extension of the Med 2 tax reliefs for dental treatments to a wider range of treatments beyond those currently included in order that costs associated with essential dental treatments can also be mitigated. Dental treatment fees reflect the costs incurred by the dentists who provide them and dental practices currently receive no support from the state in contrast to the €160m paid annual towards the costs of operating medical GP practices even though their operating costs are lower.
2) Consideration should also be given to restoring marginal rate reliefs to certain dental treatments under the Med 2 tax relief scheme.
3) The so-called sugar tax should be treated as an hypothecated tax with revenue received directly spent on promoting better oral health.

Chapter 9 - Administration

1 How can modernisation of the taxation and/or welfare administrations evolve to best meet customer needs in a satisfactory manner while respecting data rights and ensuring secure and reliable tax collection?

Please outline your views::

What do you see as the implications of modernisation for taxpayers either positive or negative?:

2 What improvements in service quality and delivery could be achieved by integrating (elements of) the taxation and welfare administrations?

Please specify::

Are there any risks arising from such integration? :

Chapter 10 - Submit Your Ideas

1 Taking into account the Terms of Reference, submit any other thoughts, ideas or feedback on taxation and welfare in Ireland:

Please outline your views::