

E: NHSdentistrygov.scot

19 February 2026

Dear Colleagues

Removal of Reserved Benefits for the purposes of remission of NHS patient dental charges:

- **Income Support and income-based Job Seekers Allowance: To be withdrawn on 1 April 2026**
- **Tax Credit and Child Tax Credit: Withdrawn from 6 April 2025.**

I am writing to ensure that dental practices are aware that Income Support and income-based Job Seekers Allowance will be withdrawn from 1 April 2026. The effect of this change will be the same as last year when Tax Credit and Child Tax Credit were withdrawn on 6 April 2025.

These changes to Reserved benefits are part of a long term UK Government process to migrate benefits onto Universal Credit; this is the responsibility of Department for Work and Pensions (DWP). Claimants of the impacted benefits may have been sent letters by DWP notifying of the changes; though it may be possible that some patients have not transferred to Universal Credit, nor may they be aware of these changes impacting on payment remission of NHS dental charges.

Dental teams should be aware that paper and electronic forms have not been updated to align with the ending of Income Support, income-based Job Seekers Allowance, Tax Credit and Child Tax Credit. In a scenario where a patient ticks the GP17(PR) box for Income Support or income-based Job Seekers Allowance in relation to a course of treatment starting on or after 1 April, it would be prudent for practice staff to speak to the patient, noting that these benefits are no longer in force. This is important because claims that include any of these benefits will be rejected as part of counter-fraud processes.

It is not the intention that patients who have started a course of treatment before 1 April 2026 and who have legitimately claimed under Income Support and income-based Job Seekers Allowance should be denied treatment. All legitimate claims dated before 1 April 2026

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should proceed as these patients are entitled to full remission of relevant charges and treatment plans should continue to be provided.

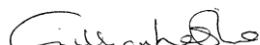
Patients can also be directed to: [Help with health costs | NHS Inform](#); and Citizen's Advice in respect of individual circumstances.

Practices should do the following:

- Be aware that treatment claims for courses of treatment starting on or after 1 April 2026 featuring Income Support or income-based Job Seekers Allowance will be rejected. The position for Tax Credit and Child Tax Credit remains as described in the CDO letter from 11 March 2025.
- Practice administrative staff should be aware that forms are not updated to reflect the changes and should be vigilant to review exemption claim forms and signpost patients to support where necessary.
- Afford the opportunity for all patients to receive NHS dental care. In the circumstances where the patient is unable either at the first appointment to provide evidence of entitlement, then they should be directed to tick the 'evidence not produced' box; and provide evidence at a later appointment.

Thank you for your support and engagement in supporting patients who may be impacted by these changes to reserved benefits.

Yours sincerely



Gillian Leslie
Chief Dental Officer