



Council of European Dentists

MANUAL OF DENTAL PRACTICE 2014

Iceland

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The revised EU Manual of Dental Practice (Edition 5) was commissioned by the Council of European Dentists¹ in April 2013. The work has been undertaken by Cardiff University, Wales, United Kingdom. Although the unit had editorial control over the content, most of the changes were suggested and validated by the member associations of the Council.

About the authors²

Dr Anthony Kravitz graduated in dentistry from the University of Manchester, England, in 1966. Following a short period working in a hospital he has worked in general dental practice ever since. From 1988 to 1994 he chaired the British Dental Association's Dental Auxiliaries' Committee and from 1997 until 2003, was the chief negotiator for the UK's NHS general practitioners, when head of the relevant BDA committee. From 1996 until 2003 he was chairman of the Ethics and Quality Assurance Working Group of the then EU Dental Liaison Committee.

He gained a Master's degree from the University of Wales in 2005 and subsequently was awarded Fellowships at both the Faculty of General Dental Practice and the Faculty of Dental Surgery, at the Royal College of Surgeons of England.

He is an Honorary Research Fellow at the Cardiff University, Wales and his research interests include healthcare systems and the use of dental auxiliaries. He is also co-chair of the General Dental Council's disciplinary body, the Fitness to Practise Panel.

Anthony was co-author (with Professor Elizabeth Treasure) of the third and fourth editions of the EU Manual of Dental Practice (2004 and 2009)

President of the BDA from May 2004 until May 2005, he was awarded an honour (OBE) by Her Majesty The Queen in 2002.

Professor Alison Bullock: After gaining a PhD in 1988, Alison taught for a year before taking up a research post at the School of Education, University of Birmingham in 1990. She was promoted to Reader in Medical and Dental Education in 2005 and served as co-Director of Research for three years from October 2005.

She took up her current post as Professor and Director of the Cardiff Unit for Research and Evaluation in Medical and Dental Education (CUREMeDE) at Cardiff University in 2009. With a focus on the education and development of health professionals, her research interests include: knowledge transfer and exchange; continuing professional development and impact on practice; workplace based learning.

She was President of the Education Research Group of the International Association of Dental Research (IADR) 2010-12.

Professor Jonathan Cowpe graduated in dentistry from the University of Manchester in 1975. Following training in Oral Surgery he was appointed Senior Lecturer/Consultant in Oral Surgery at Dundee Dental School in 1985. He gained his PhD, on the application of quantitative cyto-pathological techniques to the early diagnosis of oral malignancy, in 1984. He was appointed Senior Lecturer at the University of Wales College of Medicine in 1992 and then to the Chair in Oral Surgery at Bristol Dental School in 1996. He was Head of Bristol Dental School from 2001 to 2004.

He was Dean of the Faculty of Dental Surgery at the Royal College of Surgeons in Edinburgh from 2005 to 2008 and is Chair of the Joint Committee for Postgraduate Training in Dentistry (JCPTD). He has been Director of Dental Postgraduate Education in Wales since 2009. His particular interest now lies in the field of dental education. He was Co-ordinator for an EU six partner, 2-year project, DentCPD, providing a dental CPD inventory, including core topics, CPD delivery guidelines, an e-learning module and guidelines (2010-12).

Ms Emma Barnes: After completing a degree in psychology and sociology, Emma taught psychology and research methods for health and social care vocational courses, and later, to first year undergraduates. Following her MSc in Qualitative Research Methods she started her research career as a Research Assistant in the Graduate School of Education at the University of Bristol, before moving to Cardiff University in 2006, working firstly in the Department of Child Health and then the Department of Psychological Medicine and Clinical Neurosciences.

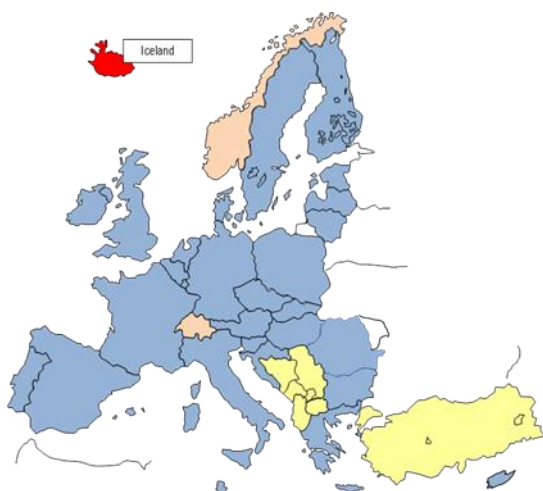
In 2010 Emma joined Cardiff Unit for Research and Evaluation in Medical and Dental Education (CUREMeDE) as a Research Associate. Working in close collaboration with the Wales Deanery, (School of Postgraduate Medical and Dental Education), her work focuses on topics around continuing professional development for medical and dental health professionals, and knowledge transfer and exchange.

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Iceland



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In the European Economic Area	
Population (2013)	322,930
GDP PPP per capita (2012)	€30,202
Currency	Kroner ISK
	160 ISK = €1.00 (2013)
Main languages	Icelandic

There is a comprehensive state healthcare system funded mostly by general taxation. Care provided within hospitals is free at the point of delivery, except some accident and emergency care. But, in contrast to general healthcare, almost all oral healthcare is paid for by private individuals and households, on a fee-per-item basis. Assistance in paying for these dental fees is limited to the variable reimbursements from the Icelandic Health Insurance.

Number of dentists:	351
Population to (active) dentist ratio:	1,200
Members of Dental Association:	90%

The use of dental specialists is widespread. There are two types of clinical dental auxiliaries - dental hygienists and some dental technicians. Continuing education for dentists is not mandatory.

Government and healthcare in Iceland

Iceland is a large mountainous island situated in the Atlantic Ocean, just south of the Arctic Circle. It is 798 km from its nearest European neighbour, Scotland. The highland interior is largely uninhabitable and most of the population centres are situated on the coast. 180,000 people, over 62% of the total population, live in the greater Reykjavik area (the capital).

Settled since 874AD, the present republic was founded in 1944 and is governed by the *Althingi* (Parliament) whose members are elected every four years. There is also a President who is elected every four years as well. The economy is heavily dependent on fisheries, with marine products constituting 43% of all exports. Other industrial products provide 53% of the export and include items such as aluminium from aluminium smelters powered with electricity from power sources using renewable energy.

The health service in Iceland is primarily financed by central government. Financing is mainly based on taxes with 18% as patient co-payments by way of fee for service in 2013. Care provided within hospitals is free at the point of delivery, except for some accident and emergency care.

	Year	Source
% GDP spent on health	8.9% 2012	OECD
% of this spent by government	80.4% 2012	OECD

Oral healthcare

In contrast to general healthcare, for which a comprehensive state-funded system exists, most oral healthcare for adults is paid for by individuals and households, on a fee-per-item basis. Assistance in paying for these dental fees is limited to the reimbursements from the Icelandic Health Insurance (<http://www.sjukra.is/english>)

The national dental health insurance system pays according to a public fee schedule set by the Icelandic Health Insurance. These fees are generally different from the fees used by private dental practitioners, since private dentists in Iceland are allowed to set their own fees.

The national dental health insurance scheme offers partial reimbursement of the cost of dental treatment for adults aged 67 years or older. For children under 18 years of age the cost of most dental treatment is reimbursed with the exception of crowns, bridges and orthodontic treatment. The cost of orthodontic treatment can be reimbursed up to ISK 150,000 (€ 937) according to special rules.

In April 2013 a new contract between the Icelandic Health Insurance and the Icelandic Dental Association for the dental treatment for children under the age of 18 years old was signed. Parents now register their children with a family dentist who takes care of all dental treatment, prevention and recall of that child. The fee-schedule is a fixed price and the treatment is paid by fee-for-service contract. Parents only pay a low co-payment of 2.500 ISK (€15.62) once every 12 months.

The contract takes effect in 7 steps. The first step was in May 2013 with 15-17 year old children being included. The second step was taken the 1st of September 2013 with 12-17 year-olds and 3 year-olds being included. The 1st of January each year thereafter two more age-groups will be added until all children 0-18 years old will be covered by the 1st of January 2018. Those children who are not yet included in the contract pay according to the regular free fee-schedule of their dentist and are reimbursed by a fixed fee-schedule that was issued by the Icelandic Health Insurance before the contract. Their out-of-pocket payment is, therefore, higher.

Socially-deprived children that are in immediate oral health need, and are not at the age covered by the contract, can have an exception, to permit them to receive emergency treatment by the same contract, only paying the low co-payment. This can only be done with a referral from health-, social- or children's services.

People with chronic illness, old-age pensioners and disability pensioners also have their costs covered in full or in part. For this group 50, 75 or 100 per cent of the cost (according to the public fee schedule) of dental treatment may be covered. Full dentures and partial dentures are covered. Gold and porcelain crowns or bridges and implants can be reimbursed up to ISK 80,000 (€ 500) per year. The cost of implants for use with attachments under dentures is partially reimbursed for pensioners who cannot use full dentures due to ridge resorption or other problems. The cost of dental treatment (including orthodontic treatment), for congenital malformations and serious abnormalities such as cleft palate and aplasia, and the cost of dental treatment necessary because of accidents and illness, is reimbursed according to special rules. Part of the cost of dental treatment that is necessary to prevent serious

complications due to infection in teeth and periodontium, of the immunocompromised patients, such as patients with leukemia or head- and neck cancer, patients waiting for a transplant, (transplant patients), patients who need bone marrow transplants and other comparable patients are also reimbursed.

Dental treatment is not subsidized for the rest of the population. No private dental insurance is available either.

The Icelandic Health Insurance operates the system independently within the framework of health policy and budget set by the Ministry of Welfare and the Parliament. It spends an annual budget of central government funds, which is set by the Parliament. Within the Ministry of Welfare there is a Chief Dental Officer who works closely with the Minister of Welfare on building oral health policies and strategies.

	Year	Source
% GDP spent on oral health	0.57% 2012	Statistics Iceland
% OH expenditure private	86% 2012	Statistics Iceland

Information on how often the whole population visit their dentists is not collected on a regular basis, only for the population who are partially covered by the Icelandic Health Insurance, such as children and older adults. Only 60% of all children 0-18 years of age had visited the dentist in 2012.

Recall visits are normally carried out for most adult patients at 12-24 monthly intervals and children at 3-18 monthly intervals depending on their oral health risk status.

Private Insurance

There is no private dental insurance. Only accidents are covered by private insurance.

The Quality of Care

Quality of care is monitored by the Chief Medical Officer at the Directorate of Health, mostly through patient complaints. The Icelandic Health Insurance also performs a basic statistical analysis of the patterns of treatment provided by each dentist, and any practitioner whose profile differs substantially from the norm will need to explain why.

For most minor issues the Icelandic Health Insurance will issue a warning to the dentist; more serious cases are referred to a liaison committee where both the Icelandic Health Insurance and the dental association have their representatives.

Health data

	Year	Source
D3MFT at age 12 (with x-rays)	2.11 2005	Pubmed*
D3MFT at age 12 (visual exam only)	1.43 2005	Pubmed*
D3MFT zero at age 12 (w.x-rays)	34% 2005	Pubmed*
D3MFT zero at age 12 (visual exam)	48% 2005	Pubmed*
Edentulous - age 65-74 years old	33% 2007	HIC

D3MFT zero at age 12" refers to the number of 12 year-old children who have no detectable caries at the D3MFT level.

Source: The latest information at a national level is from a study on 20% of all children age 6, 12 and 15 year-old in year 2005, where bite-wing digital radiographs were obtained as well as a thorough visual examination. D₃MFT scores by visual examination only were 1.43 but when including radiographs the D₃MFT score for 12 year old children rose to 2.11. (* Agustsdottir H, Gudmundsdottir H, Eggertsson H, Jonsson SH, Gudlaugsson JO, Saemundsson SR, Eliasson ST, Arnadottir IB, Holbrook WP. Caries prevalence of permanent teeth: a national survey of children in Iceland using ICDAS. *Comm Dent Oral Epidemiol* 2010; 38: 299-309).

This marked difference in DMFT scores when results from radiographic and visual examinations are compared show the importance of documenting well both the source and nature of the national data.

Edentulous at age 65-74 years refers to the proportion of people in the age group 65-74 years old with no natural teeth as obtained by a questionnaire sent by mail by the Public Health Institute of Iceland in 2007.

Fluoridation

There is no water-fluoridation in Iceland. There are school-based fluoride rinsing programs in three levels of elementary schools, in the first, fifth and seventh grades. There are plans (in 2014) to increase the number of levels of fluoride rinsing.

The general practice of tooth-brushing with fluoride toothpaste is heavily promoted and there are plans to introduce school-based toothbrushing for toddlers in primary schools and at the youngest level in elementary schools. An effort was made with a directive in year 2007 to make fluoride supplements more easily available. Fluoridated chewing gum, fluoride tablets and fluoride rinses are available without prescription over the counter.

Toothpaste with a high concentration of fluoride (5000 ppm) is available but only with a prescription.

Education, Training and Registration

Undergraduate Training

Iceland has one dental school: - the Faculty of Odontology of the University of Iceland in Reykjavik.

http://english.hi.is/school_of_health_sciences/faculty_of_odontology

Year of data:	2012
Number of schools	1
Student intake	7
Number of graduates	7
Percentage female	69%
Length of course	6 yrs

This small faculty offers undergraduate training in dentistry. The course normally lasts six years and the first term is devoted to chemistry, dental morphology and an introduction to anatomy and physiology. At the end of the first term there is a competitive examination from which the seven students with the highest average mark are permitted to continue into the second term.

Although instruction is in Icelandic, the course texts are in English and examinations in the first year may be written in

English. Tuition in Icelandic is available in the University and after the first year all instruction and examinations are in Icelandic. Class sizes are small in the clinical courses, so this has ensured a very high standard of clinical training.

Clinical training is included in the undergraduate training programme and takes 84 weeks.

Qualification and Vocational Training

Primary dental qualification

The title on qualification is the degree *candidatus odontologiae*, which is a masters-length curriculum recognised as a dental qualification throughout the European Economic Area. It meets the requirements for the granting of a licence to practise clinical dentistry immediately following graduation.

Vocational Training (VT)

There is no post-qualification vocational or specialist training. Some aspects of continuing professional development are possible to cover in the University or through the Icelandic Dental Association.

Registration

The Directorate of Health <http://www.landlaeknir.is/english/> is the competent authority responsible for issuing dental licences.

A dentist seeking recognition in Iceland should, therefore, approach the Directorate of Health – with an application. If the applicant is a national of an EU/EEA Member State, and holds a dental qualification awarded on completion of training in a Member State, he/she is eligible to benefit under the Dental Directive. In addition to an application the following documents must be submitted:

- a certified proof of citizenship in a EEA country.
- a statement from the competent authorities in the home country of the applicant that his/her training for basic qualifications complies with the training standards laid down in the Directive.
- a certified copy of the diploma showing that the applicant is registered as a dentist in the home country. This must be a country in the EEA and the valid dental licence must also be from an EEA country.
- a certified copy of the applicant's licence as a specialist (if applying for a specialty). The specialist subject must be one of the clinical specialties recognised in Iceland.
- a certificate of good standing with the competent authority in the Member State of origin or last residence. This certificate must not be older than three months.
- a translation of any document in English certified as correct by government authority or official translator.
- a curriculum vitae (not compulsory)

When the Directorate of Health has made the formal assessment the applicant will become fully registered and the licence to practice will be issued.

If the applicant is not a national of an EU/EEA Member State or has a dental qualification from outside the EU/EEA then the procedure for recognition is more complicated, but the same documents have to be submitted, then the qualifications of the applicant will be assessed by a special board under the Faculty of Odontology of the University of Iceland, that is responsible for evaluating the dental training in Iceland. The board always contacts the applicant's university directly. Full address and telephone/fax numbers of that university are therefore needed. In individual cases more documents may be needed.

Language requirements

When an applicant for a licence to practise dentistry in Iceland does not have a licence from an EU/EEA country the Directorate of Health is obliged to consult the Faculty of Odontology of the University of Iceland for evaluation of the applicant's dental knowledge and competence. The Faculty has a 3-step examination process that applicants need to pass. The examinations may only be taken twice, should the candidate fail the first attempt. The IDA can supply further information about this examination.

Cost of registration (2013)	€ 52
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Further Postgraduate and Specialist Training

Continuing education

The Icelandic Dental Association (TFÍ) has an active continuing education system for Icelandic dentists. Continuing education for dentists is not mandatory according to law, but with the new contract in 2013 between the Icelandic Health Insurance and the Icelandic Dental Association for the dental treatment for children under the age of 18 years old, contracted dentists are obliged to fulfil a minimum of 75 hrs of CE every three years.

The purpose of organised continuing education for dentists is to promote the maintenance of professional knowledge among the greatest number of dentists for the benefit of themselves and their patients. The name of the continuing education project is "Active Continuing Education for Icelandic Dentists" (ACEID), and a Professional Committee is appointed to oversee the continuing education system. Dentists presenting confirmation of having attended courses, congresses and lectures recognised by the ACEID board acquire points for accumulation of units within ACEID.

The reading of articles in peer-reviewed professional journals also merits points. The Professional Committee has to approve the articles. Dentists can then send responses into the ACEID Professional Committee and thus earn units. Annually, certificates are issued to dentists fulfilling the ACEID requirements. To be deemed active in ACEID, dentists must have attended recognised continuing education courses for at least 75 hours per each three-year period.

The Professional Committee consists of three members:

- ✚ One appointed by the Iceland Dental Association (TFÍ) board of directors.
- ✚ One from the University of Iceland's Faculty of Dentistry.
- ✚ One elected at the TFÍ annual meeting.

The chairman of the professional committee is a member of the TFÍ board. The committee's function is to evaluate the courses, lectures, congresses and articles worth units in ACEID. The committee keeps a record of dentists' participation in ACEID.

Continuing education courses arranged by the Icelandic Dental Association are usually a 2-3 day seminar in the Autumn and one lecture series in January, as well as shorter courses on an irregular schedule.

Specialist Training

The Faculty of Odontology offers postgraduate training at masters and doctoral level but it has no clinical specialist training programmes. Specialist training courses are only available at universities outside Iceland. To get a specialist licence from the Directorate of Health training must be at least 3 years at an approved institution, approved by the University of Iceland and the Directorate of Health.

Workforce

Dentists

Year of data:	2012
Total Registered	351
In active practice	269
Dentist to population ratio*	1,200
Percentage female	33%
Qualified overseas	47

* this refers to *active* dentists only

The number of registered dentists includes all dentists alive who have, at some time or another, been registered as dentists. They may be retired or not working as dentists.

About 60% of practising dentists live, and work, in the Greater Reykjavík area.

Movement of dentists across borders

Whilst about 11% of the general dentists in the workforce and 100% of the specialists qualified overseas, there used to be very little movement of Icelandic-trained dentists to other countries, until the economic crisis in October 2008. Since then a few Icelandic dentists have emigrated – mainly to Norway and Denmark.

Specialists

Twelve specialties are recognized in dentistry in Iceland. These are Orthodontics, Endodontics, Paedodontics, Periodontics, Prosthodontics, Oral Radiology, Oral Surgery, Dental Public Health, Operative Dentistry, Occlusion, Oral Medicine and Geriatric Dentistry. All specialists work in private practice, although some do part-time work at the dental school and at the National Hospital.

Year of data:	2012
Orthodontics	15
Endodontics	2
Paedodontics	3
Periodontics	8
Prosthodontics	5
Oral Radiology	0
Oral Surgery	4
Dental Public Health	3
Others	6

Number of active specialists in 2012

Patients may go directly to a specialist, without the need for a referral from a primary dentist.

Auxiliaries

In Iceland, other than dental chairside assistants, there are three types of dental auxiliary:

- Dental hygienists
- Dental technicians
- Dental technician- denturists

Year of data:	2012
Hygienists-active	14
Technicians	101
Denturists	9
Assistants	320
Therapists	0
Other	0

Dental hygienists

There is no training programme available for dental hygienists in Iceland. The Directorate of Health decides which external diplomas are recognised and awards licences to dental hygienists to practice.

Dental hygienists may administer local anaesthetics and they take their own legal responsibility for their work.

Most Icelandic hygienists are members of the Union of Dental Hygienists. They are paid by salaries or fees.

Dental technicians

Training for Dental Technicians is now at University level and is a 3 year B.Sc. degree at the Faculty of Odontology of the University of Iceland. Dental technicians are usually self-employed, working in their own laboratories or workshops – although some technicians are employees of a larger dental lab or work for an individual dentist or group practices.

Dental technicians can work without supervision, but may not do clinical work directly with patients, and the dentist is ultimately responsible for the quality of the prostheses.

Some dental technicians have acquired a special licence to make dentures and work in the mouth of the patient, after special training. These technicians are equivalent to denturists in some other countries.

Dental technicians apply for their licenses to the Directorate of Health now. Previously the Ministry of Industry issued their licenses.

Dental Chairside Assistants

Since 1990 a qualification has been in place for dental chairside assistants in Iceland and it is a requirement now to have a special qualification to work as a dental chairside assistant. The training is two years in high school and one year at the Faculty of Odontology at the University of Iceland. The Directorate of Health issues their licenses. Dental assistants are normally salaried.



Practice in Iceland

The majority of dentists in Iceland work in general practice. Some also teach part-time in the dental school, have a part-time position at the National hospital or are in public dental service, working in administration. The numbers below therefore add to more than the total number of active dentists.

Year of data:	2012
General (private) practice	269
Public dental service	3
University	23
Hospital	5
Armed Forces	0
General Practice as a proportion is	100%

Working in General (Private) Practice

Dentists who practise on their own or with small groups, outside hospitals or schools, and who provide a broad range of general and sometimes specialist treatments are said to be in *private practice*. All dentists in Iceland are in private practice. A full-time practising dentist will normally look after about 800-1,000 regular patients on his/ or her "list".

All clinical dentists are self-employed and earn their living partly through charging fees for treatments and partly by claiming government subsidies for some types of patient.

All Icelandic dentists must work under the Law of Competition so, in general, they have a free fee-schedule. Some patient groups (0-18 years, older than 67 and the disabled) get partial re-imbursement from the Icelandic Health Insurance.

The main treatments, for which the level of reimbursement is fixed, are examination and diagnosis, prophylaxis, fillings, X-ray investigation, periodontology, removable prostheses and endodontics. Reimbursements for more complicated treatment that is almost fully re-imbursed (95% of cost) for certain groups due to serious birth-defects are only decided after prior approval of the treatment plan by the Icelandic Health Insurance. The effects of some serious accidents are also covered.

Fee scales

The fee scale for the Icelandic Health Insurance subsidised treatment is a highly detailed list of over 100 possible treatment items. Specialist treatments are reimbursed 20% higher than the stated fixed fee for Icelandic Health Insurance subsidised work.

Joining or establishing a practice

There are no rules which limit the size of a dental practice in terms of the number of associate dentists or other staff. However, most dentists own their own practice, with a few younger practitioners who work with colleagues, often in group practices. There are no standard contractual arrangements prescribed for dental practitioners working in the same practice.

The TFI Code of Ethics

Premises may be rented or owned. There is no state assistance for establishing a new practice, so normally dentists take out commercial loans from a bank. Occasionally small rural communities will create incentives to attract or keep a dentist in their area, for example by providing cheap accommodation or buying the dental equipment and leasing it back to the dentist at a low cost.

The clinics are housed in ordinary buildings, in shopping centres, health centres, in offices buildings etc., where the need for dental care and good access is the priority.

There are no specific or standard contractual requirements between practitioners working in the same practice. A dentist's employees however are protected by national laws on equal employment opportunities, maternity benefits, occupational health, minimum vacations and health and safety. Furthermore, a contract between the Icelandic Dental Association (TFI) and the Association of Chairside Assistants (the *Félag tanntækna og aðstoðarfólks tannlækna*, or FTAT) sets a minimum wage for qualified dental chairside assistants.

There are no private practitioners practising completely outside any state or insurance system. Dentists are able to form companies/corporate bodies.

Working in Hospitals

Only a few dentists hold part-time positions in hospitals. The majority of them are Oral Surgeons. One specialist in Geriatric Dentistry and another in Oral Medicine have formal links to the National hospital. Urgent care may be provided in the hospital, but most treatment is deferred until the patient can attend a private practice.

Working in the University Dental Faculty

At the Faculty of Odontology 18 dentists are employed in 13 academic positions. Postgraduate training is required for all university professors, associate professors and assistant professors.

Working in the Armed Forces

There are no Armed Forces in Iceland.

Professional Matters

Professional associations

There is a single professional association for dentists in Iceland, the Icelandic Dental Association (*Tannlæknafélag Íslands* or *TFÍ*) to which over 90% of active dentists belong, as well as many retired dentists.

	Number	Year	Source
Icelandic Dental Association	270	2012	FDI

It is funded totally by members' subscriptions and has a permanent office in *Reykjavík*. As well as advising members on ethical and disciplinary matters, the association also has a role in negotiating conditions of work and pay, in conjunction with the Ministry of Welfare and the Icelandic Health Insurance.

All specialties are represented within a single Society of Specialists, the *Félag sérfræðimennnaðra tannlækna*, which is best contacted through the Icelandic Dental Association.

Ethics

Dentists in Iceland work under an ethical code which covers relationships and behaviour between dentists, contact with patients, consent and confidentiality, continuing education and advertising. The code is administered by the Icelandic Dental Association through an ethical committee. Within the laws governing dentistry many of the same ethical issues are also monitored by a government committee chaired by the Chief Medical Officer.

Fitness to Practise/Disciplinary Matters

Patients may complain directly to the Icelandic Health Insurance, to the Chief Medical Officer, to a special committee established by Icelandic Dental Association (TFÍ) and The Consumers' Association of Iceland, or to the TFÍ who can set up an arbitration committee.

The liaison committee meets when necessary and has 3 representatives from the Icelandic Dental Association TFÍ and 3 from the Icelandic Health Insurance. The Committee decides which complaints should be upheld and determines the resulting penalties, including warnings or fines but usually paying back the cost of treatment. In extreme cases a dentist may have their right to practise, temporarily limited or suspended.

Advertising

People in the health care profession are forbidden to advertise their businesses. However, they are allowed to have their own internet homepage with the following information: name and profession, address, opening hours, fee-schedule, telephone number and fax. The home pages may also carry a picture of the staff and/or of the building.

Insurance and professional indemnity

Liability insurance is a compulsory for dentists. It is called "Patients' Insurance". All insurance is provided by private insurance companies. The normal cost would be about 102,000 ISK (€640) per year in 2013.

This insurance does not cover a dentist practising abroad.

Data protection

Clinical records must be kept in a safe place and access restricted to those workers who must use them.

The Data Protection Commission is authorised, pursuant to the Act on the Recording and Presentation of Personal Information, to give access to information contained in clinical records, including biological samples, for the purposes of scientific research, provided that the research meets the conditions for scientific research, cf. Article 2 (4) of this Act. Such access may be subject to conditions considered necessary at each time. Every time a clinical record is examined for the purposes of scientific research, this must be entered into the record, in keeping with paragraph 1 and 2.

Tooth whitening

The supply of products with less than 0.1% peroxide is relevant to Cosmetics and is likened to sales of toothpaste – open to anybody. For products with greater than 0.1% peroxide, supply and use is limited to dentists, but only under prescription.

Health and safety at work

Vaccinations, such as Hep B, are not a compulsory for the workforce, but highly recommended. All students in the Faculty of Odontology are vaccinated against Hepatitis B. The Dental Association organises inoculations for dentists and their staff every 5 years.

Regulations for Health and Safety

for	administered by
Ionising radiation	The Ionising Radiation Agency
Electrical installations	The Electrical Society Agency
Waste disposal	Environmental Health and Protection Offices in each commune in the country, eg. Reykjavík
Medical Devices	Icelandic Medicines Control Agency
Infection Control	Environmental Health and Protection Offices in each commune in the country

Ionising Radiation

There are specific regulations about radiation protection. They are issued by Icelandic Radiation Protection Institute (<http://www.gr.is/english/>). Dentists and Dental Chairside Assistance staff are educated in radiation protection. There is no mandatory continuing training for radiation protection.

Hazardous waste

The EU law on the disposal of clinical waste are enforced. Since the year 2000 amalgam separators have been mandatory and there are regulations for the safe disposal of clinical waste.

Financial Matters

Retirement pensions and Healthcare

In Defined Benefit Schemes, the retirement pension is typically 50% of a person's salary on retirement, with a lump sum of one and a half times the final salary. This assumes a minimum number of years' service. All other dentists can arrange private pension schemes, contributing up to a maximum of 30% (depending upon age) of *net relevant income*, to a *money purchase plan*. The retirement age in Iceland is 67. Dentists may practise beyond 67 years of age, until the age of 70. After that they can apply for a special permission to practice for two more years from the Chief Medical Officer. This permission can be given a maximum of three times.

The government funds approximately 85% of health care costs with remaining costs being paid for privately.

Taxes

The principal direct taxes are individual income tax and corporate income tax. Income tax is deducted at source, known as pay-as-you-earn (PAYE). Each employee has a personal tax credit of 44,205 ISK (€276) per month; unused credit may be transferred to one's spouse. Up to 8% of gross income may be deducted for private pension insurance.

Income tax is progressive, from 37.32% for the first 241,475 ISK (€1,509) of monthly income - to 46.22% above 739,510 ISK (€4,621). The rate includes 14.44% collected by municipal authorities.

Individuals pay 20% capital gains tax. The corporate tax rate is 20%.

VAT

The standard VAT rate is 25.5%. There is a reduced rate of 14% on hotel and guestrooms and other accommodation services and a reduced VAT rate of 7% which applies to specific goods and services. A VAT rate of 0% applies on certain services and goods (for example, exported goods as well as labour and services provided abroad)

Another VAT change is that became effective on January 1st 2013, was that movie tickets to Icelandic films are no longer exempt from VAT, but are subject to the standard VAT rate of 25.5%.

Dental equipment and consumables are at the standard rate of 25.5% but dental services are VAT-exempt.

Other Useful Information

Main National association and information centre	Competent Authority:
<p>Tannlæknafélag Islands Icelandic Dental Association Síðumúla 35 Box 8596, 128 Reykjavík, ICELAND Tel: +354 57 50 500 Fax: +354 57 50 501 Email: tannsi@tannsi.is Website: http://www.tannsi.is</p>	<p>Ministry of Welfare Hafnarhusinu við Tryggvagotu IS-150 Reykjavík - Iceland Tel: +354 545 8100 Fax: +354 551 9165 E-mail: postur@vel.is Website: http://eng.velferdarraduneyti.is/</p> <p>For dental licences: Directorate of Health Barónsstíg 47 IS-101 Reykjavík - Iceland Tel: +354 510 1900 Fax: +354 510 1919 E-mail: mottaka@landlaeknir.is Website: www.landlaeknir.is/english/</p>
Dental School:	Publication:
<p>The Faculty of Odontology University of Iceland Tel: +354 525 4871 & - 4850 Fax: +354 525 4874 Email: givars@hi.is Website: http://www.hi.is/pub/tann Dentists graduating each year: 7 Number of students: 42</p>	<p>The Icelandic Dental Journal – information can be found at: http://www.tannsi.is/tfi---ymsar-upplysingar-/tannlaeknabladid/</p>