



Council of European Dentists

MANUAL OF DENTAL PRACTICE 2014

Czech Republic

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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.

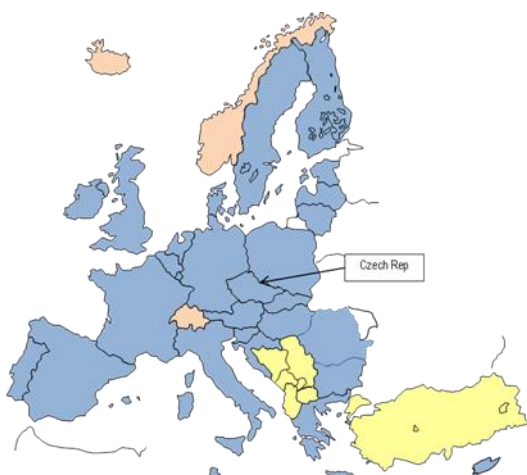
In 2010 Emma joined Cardiff Unit for Research and Evaluation in Medical and Dental Education (CUREMeDE) as a Research Associate. Working in close collaboration with the Wales Deanery, (School of Postgraduate Medical and Dental Education), her work focuses on topics around continuing professional development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

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The Czech Republic



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In the EU/EEA since	2004
Population (2013)	10,516,125
GDP PPP per capita (2010)	€20,790
Currency	Czech Crown (CZK) 27.56 CZK = €1.00 (2013)
Main languages	Czech
There is compulsory membership of all citizens in the health insurance system. This is provided by 9 (state-approved) health insurance companies. Around 6% of the public healthcare budget is spent on dentistry. About 70% of dental care is paid from the state system and the balance is through fully liberal practice.	
Number of dentists:	9,354
Population to (active) dentist ratio:	1,345
Members of Dental Chamber:	100%
Specialists are available and the use of clinical auxiliaries is limited to dental hygienists. Continuing education for dentists is mandatory, but participation can lead to Certificates of Proficiency and higher fees for dental practitioners.	

Government and healthcare in the Czech Republic

The Czech Republic is a small country in terms of population and land area coverage (78,864 sq km).

The Czech Republic is a sovereign, united and democratic country. Its government is divided into three branches - the legislative, represented by Parliament, the executive, represented mainly by the President and the government, and the judicial branch, represented by courts at various levels. The country is administered as 13 regions. Praha, the capital, has regional status, too.

Czech healthcare is founded on the following principles of solidarity ("spreading the risk"), a high level of autonomy, multi-source financing by predominantly public health insurance, the free choice of physician and health care facility, the free choice of health insurer in the framework of public health insurance, and equal accessibility to services provided for all insured.

Healthcare is provided predominantly on the basis of obligatory public health insurance. The public health insurance system is provided by 7 (state-approved) health insurance companies. The system (sick fund) provides a legally prescribed standard package of healthcare. Contractual health insurance is only of a supplementary nature.

Persons participating in public insurance are required to pay premiums regularly. Public health insurance payers are various and include: employees, employers, self-employed individuals and the State.

If the participant in the system of public health insurance is an

employee, then both the employer and employee share in the payment of premiums, where the employee pays one third of the whole amount and the employer the remaining two-thirds - 4.5% (employee) and 9% (employer) of income respectively, in total 13.5% of the gross wage. Self-employed individuals participating in the public health insurance pay premiums themselves in the form of a monthly deposit, and following end-of-year accounting.

	Year	Source
% GDP spent on health	7.5% 2011	OECD
% of this spent by government	84.2% 2011	OECD

The State is the premium payer for some individuals who are participants in public health insurance, by transferring the legally required amounts from the State budget to the insurer. This group includes for children not otherwise provided for (up to 18 years or up to 26 years old by studying), pensioners – receiving pension from the Czech pension insurance scheme, mothers on maternity leave or those who take full-time care of at least one child up to 7 years old or two children up to 15 years old, national servicemen, persons in custody or serving their sentence, and others.

Persons with permanent residence in the CR but who are neither employees nor self-employed persons, nor persons for whom the state pays the premiums, are required to pay the due premium deposit payments to their insurer.

Oral healthcare

The healthcare budget is annually estimated according to the expected amount of money in the insurance fund. About 5% of the public healthcare budget is spent on dentistry.

	Year	Source
% GDP spent on oral health	0.36% 2006	Chamber
% OH expenditure private	60% 2007	CECDO

Oral healthcare is coordinated by the Czech Dental Chamber (Česká stomatologická komora – CSK).

Public compulsory health insurance

The insurance fund is the compulsory public health insurance system mentioned above. The system of money distribution is limited by government health policy.

Up to 80% of dental care is paid from the health insurance system and the balance is through fully liberal practice. The Sick Funds are self-regulating under national legislation.

The dental services are delivered through a system of university clinics, or by private dentists and dental laboratories. In 2012, about 90% of dental care was delivered by private dentists.

The insurance system provides cover for all standard conservative items such as amalgam fillings, basic endodontic treatment (canal filling using any suitable paste material), surgical and periodontal items and for a few basic prosthodontic items. There is no co-payment by the patient for the standard items (the list of items and their description is presented in the Collection of Laws. There is no annual limit of treatment range, for an individual patient.

Cosmetic fillings and non-basic endodontic treatment (methods of lateral or vertical condensation of gutta-percha points or Thermofil-type systems), implants and fixed orthodontic appliances in adults have to be paid for completely by patients. Crowns and bridges, partial dentures and removable orthodontic appliances are paid partly from sick funds and partly by the patient. The percentage is different for various prosthodontic items, for example:

- ✚ metallo-ceramic crown = 15-20% is paid from sick fund, 80-85% by patient,
- ✚ partial dentures with casting framework = 30-60% is paid from sick fund, 40-70% by patient.

There is no prior approval for treatment and no provision for domiciliary (home) care.

Children under 18 years receive health insurance system cover for the higher cost - the adult patient self-payment part of their dental care (for all types of fillings, all types of endodontic treatment, and the higher cover element of prosthodontic items).

Less than 1% of dentists (mainly in Praha and the other larger cities) work completely outside the system of health insurance, in fully liberal practice. The prices of dental care in their practices are contractual and their patients must pay the full cost of their dental care, directly negotiated with the dentist. So the fees are totally unregulated (according to a feedback of the market).

A full-time working dentist would normally have about 1,600 patients regularly attending. Oral re-examinations are covered by the health insurance fund and normally would be carried out for most adult patients every 6 months.

In some parts of Czech Republic there is a shortage of orthodontists and specialists for oral surgery, periodontology or paediatric dentistry.

The Quality of Care

The Dental Chamber (CSK) becomes involved when a patient complains about the quality of care. The complaint may be made:

- ✚ to the health insurance company
- ✚ to the Dental Chamber
- ✚ to the Regional authority

By law, the CSK is empowered to access and examine complaints filed against dentists. Final complaints are processed by the regional, professional board of examination – Regional Dental Chambers' Auditing Boards. The authority to examine a dentist's professional malpractice or ethical misjudgement is carried by the relevant professional disciplinary bodies – the Regional Dental Chambers' Honorary Councils and the Czech Dental Chamber's Honorary Council.

Health data

	Year	Source
DMFT at age 12	2.60 2007	WHO
DMFT zero at age 12	29.0% 2007	CECDO
Edentulous at age 65	17.0% 2007	CECDO

"DMFT zero at age 12" refers to the number of 12 years old children with a zero DMFT. "Edentulous at age 65" refers to the numbers of over 64s with no natural teeth

Fluoridation

There is no fluoridation of the water supplies in the Czech Republic. There is some fluoridation of salt on a voluntary basis. Dentists recommend the use of fluoride toothpaste or other local fluoride agents individually, according to age and dental status of the patient.

Education, Training and Registration

Undergraduate Training

To enter dental school students must successfully finish high school, with a school-leaving certificate. They must successfully pass a theoretical entrance examination. No other vocational entry is needed.

Year of data:	2012
Number of schools	5
Student intake	280
Number of graduates	250
Percentage female	38%
Length of course	5 yrs
VT mandatory?	No

Dental schools are known as *Stomatologická klinika Lékařské fakulty*, of a university (Stomatological Clinic of the Faculty of Medicine of the University).

Following the Czech Republic's accession to the EU in 2004, dental studies have been under a new curriculum, compliant with to the Directive of the EU.

The responsibility for quality assurance in the faculties is by the Ministry of Education, the Chancellor of the University and the Dean of the Faculty.

Qualification and Vocational Training

Primary dental qualification

Until 2003, the title on qualification was MUDr., the same title as for a doctor in general medicine, but the text on the diploma is specified: "*Medicinae universae doctor in disciplina medicinae stomatologicae*". The legislation for a change of title was subsequently changed and the title for a dentist is now "MDDr" *Diplom o ukončení studia ve studijním programu zubní lékařství (doktor zubního lékařství, MDDr*. This change of title is in relation to the newly formed study of dentistry has been from the year 2004.

Vocational Training (VT)

There is no post qualification vocational training. MDDr graduates are able to work in the Czech Republic, and in other EU countries, immediately upon qualification.

Vocational training is not mandatory for graduates of other Member States" dental schools, also.

Registration

Dentists must register with the Ministry of Health, the Czech Dental Chamber (CSK) and the Regional Authority. To register, a dentist must have a recognised qualification, permission for permanent residence in the Czech Republic, a work permit, and knowledge of Czech language by test.

However, for Czech dentists there is no registration in the Ministry of Health, so no registration fees. For foreign dentists (non-Czech) the Ministry of Health recognises the qualification and this process is free of charge.

The CSK statutorily maintains a register containing the dentists' data, including qualifications and professional performance data.

Requirements for foreigners to practice dentistry in the Czech Republic:

1. Recognition of a university diploma under the authority of the Ministry of Health
 2. Adequate knowledge of the Czech language – successful completion of a test of qualification in the Czech language
 3. Permission for long-term or permanent residence
 4. The qualification achieved in any EU country is accepted. Authorisation for the practice of dentistry on the territory of the Czech Republic is under the authority of the Ministry of Health and is necessary for the dentists from non-EU countries. It consists of a professional written and oral examination
 5. Membership in the Czech Dental Chamber (CSK).
The CSK registers all who:
 - have duly completed studies at a school of medicine at a Czech or foreign university and successfully completed a final examination in dentistry
 - are authorised to practice dentistry on the territory of the Czech Republic.
- ✚ The fulfilment of the requirements stated above leads to authorisation to practice.
- ✚ In order to begin private practice, it is subsequently necessary to fulfil the requirements of the CSK for the issuance of a licence for the practice of practical dentistry.

Further Postgraduate and Specialist Training

Continuing education

Participation in continuing education has been obligatory since 2004. The system is delivered mainly by CSK, but also other providers can take part in the system. There are organised theoretical and practical lectures.

The result of the CSK continuing postgraduate education cycle is a Certificate of Proficiency, issued by the CSK;

- ✚ Dentist Practitioner with Certificate of Proficiency
- ✚ Dentist Practitioner with a Certificate of Proficiency in Periodontology
- ✚ Dentist Practitioner with a Certificate of Proficiency in Oral Surgery
- ✚ Dentist Practitioner with a Certificate of Proficiency in Paediatric dentistry
- ✚ Dentist holding a Certificate of Proficiency in Orthodontics

The Certificate of Proficiency is evidence of the education of the dentist, for patients. The attendance of dentists on recommended practice-oriented courses or theoretical lectures is evaluated by credits. The participant in continuing postgraduate education can receive the Certificate if the required amount of credits and the prescribed spectrum of educational actions, during two years, is fulfilled.

The Certificate is valid usually for 3 to 5 years – it can be then repeated, if the conditions of postgraduate education are fulfilled. The holder of a Certificate has higher settlements for some dental care issues (about 10% higher) from the system of health insurance - the patient does not pay more.

Certificates of Proficiency	
Year of data:	2012
Paedodontics	20
Periodontics	500
Prosthodontics	
Oral Surgery	513
Dental Public Health	

Specialist training

There is specialist training in two EU recognised dental specialties: orthodontics and oral-maxillo-facial surgery. To enter specialist training a dentist must have completed 36 months in general dental practice (or, for oral surgery, medical practice is acceptable). Then to complete the specialist training in orthodontics it takes 3 years and in oral-maxillo-facial surgery 6 years; on completion there is an examination.

There is also specialist training in clinical dentistry for of the university dental clinic employees.

All specialist training takes place in clinics in universities and is undertaken by university teachers who have been accredited for specialist training.

The titles a specialist receives on gaining their diploma are:

- ✚ Orthodontics: attestation in maxillo-facial orthopaedics
Diplom o specializaci (v oboru ortodoncie)
- ✚ Oral Surgery: attestation in oral and maxillofacial surgery
Diplom o specializaci (v oboru orální a maxilofaciální chirurgie)
- ✚ Clinical dentistry: attestation in complete dentistry
Diplom - klinická stomatologie

The responsibility for registration of specialists lies with the Chamber under the State Educational System in healthcare. The dentists in specialist training are usually salaried employees (or part-time employees) of the universities where the training is held.

Workforce

Dentists

Year of data:	2012
Total Registered	9,354
In active practice	7,821
Dentist to population ratio*	1,345
Percentage female	65%
Qualified outside the CR or Slovakia	385

* The "dentist to population ratio" means the figure of active dentists including specialists to the figure of population.

The difference between the total registered and those who are "active" is from those who are retired, on maternity leave or other similar reasons.

The Chamber has advised that there were no reports of unemployed dentists in 2013.

Movement of dentists across borders

There is no significant movement of dentists from the CR to its neighbouring countries. Approximately 30 dentists a year enter from other countries and a similar number of Czech dentists receive a "good-standing" certificate for working abroad.

Specialists

Year of data:	2012
Orthodontics	337
OMFS	72
Clinical Dentistry	

*In 2012, 30% of orthodontists were male, and 87% of OMFSs were male.

Additionally, about 75% of dentists hold a Certificate of Proficiency, which entitles them to apply to the Health insurance company for higher fees – see previous section. This includes practitioners with a General Dental proficiency.

Whilst a referral by a generalist to a specialist is the norm, patients are not precluded from making direct access to specialists (or dentists with the certificates of proficiency).

Auxiliaries

There are two kinds of clinical auxiliaries, Dental Hygienists and Dental Technicians. Additionally, there are dental nurses and receptionists.

Year of data:	2012
Hygienists	800
Technicians	4,500
Denturists	0
Assistants	8,000
Therapists	0
Other	0
all figures approximate	

There is no obligatory registration of dental hygienists, dental technicians and dental assistants in the Czech Republic.

Dental Hygienists

Hygienists are permitted to work in the Czech Republic, provided they have a diploma (DiS). They train in a special higher school specifically for dental hygienists (3 years), following 4 years in any high school. Since 2008 there has been a Bachelor degree (BSc) available, following study of 3 years, for dental hygienists. Both methods of qualification of dental hygienists are acceptable in the Czech Republic.

Hygienists work under the supervision of a dentist only, and their duties include scaling, cleaning and polishing, removal of excess filling material, local application of fluoride agents, the insertion of preventive sealants and Oral Health Education.

They do not need to be registered if they work as an employee. Hygienists would normally be salaried. In 2007 no hygienists were unemployed – the demand is higher than supply.

Dental Technicians



There are different ways of training for dental technicians: 4 years study in a high school specifically for dental technicians (assistant of the dental technician, he/she can work as employee only), or study in a higher school specifically for dental technicians (3 years of study following 4 years in any high school) – those with a higher degree of education also receive a DiS. In 2008 a Bachelor degree study (BSc) for 3 years for dental technicians was also started. Both methods of qualification of dental technicians are acceptable in the Czech Republic.


Dental technicians construct prostheses for insertion by dentists. They normally work in commercial laboratories, only a few are employees of dentists or of clinics. Technicians can be owners of the laboratory and than they are self-employed or they are normally salaried (the employees).

The Chamber has no reports about illegal dental practice by dental technicians.

Dental Assistants (Nurses)

Dental assistants must have an appropriate education:

-  accredited specialised course for dental assistants
-  or 2 years of study at the school for dental assistants

-  or dental assistants can be general nurses with training by the dentist. They are educated in high school for nurses, for 4 years, with a leaving examination.

They are permitted to undertake oral health education.

Practice in the Czech Republic

Year of data:	2012
General (private) practice	6,500
Public dental service	0
University	295
Hospital	30
Armed Forces	31
General Practice as a proportion is	94%

Working in Liberal (General) Practice

Fee scales

For dentists working within the system of health insurance it is obligatory (by law) that they complete a price list of items partially covered by the insurance system, or items which are fully covered by the patient. The prices are calculated in each practice independently and they are not regulated. So, for example, the common range of prices for metallo-ceramic crown in 2013 was between 2,500 and 4,500 Czech Crowns, (about €100 - €180). Control of the price-lists is maintained by the financial authority and is checked routinely, by audit of bills and documentation, or as a result of a complaint by a patient.

For those items partially covered by the scheme, the insurance element is taken out of the calculated price. The prices of items fully covered from insurance system are in fact the same in all health insurance companies and are valid for a year. New prices are scheduled as a result of negotiations between the health insurances and delegates of dentists (usually the President and Vice-president of the CSK).

For payment, the contracted dentist sends an invoice with the list of patients and the provided dental care, to the health insurance company (usually monthly and on a floppy disk or stick or by e-mail) – payment by the insurance company follows in 30 days.

Joining or establishing a practice

There are no stated regulations which specifically aim to control the location of dental practices. There are also no other regulations or factors which effectively restrict where dentists may locate. Any type of building may be used which fulfils the legislative claims to dental practice. But rules exist which define, for example, the minimum size of rooms for dental practice, disabled facilities, etc. There is no limit to the maximum number of partners etc.

The law does not allow the selling of a list of patients. The state offers no assistance for establishing a new practice, and generally dentists must take out commercial loans from a bank.

To establish a new practice private dentists have to complete

the registration of local health state authorities. If the applicant fulfils all the necessary conditions (qualification, lack of disciplinary convictions, hygienic bylaws, equipment of the practice) there is no ground to refuse his application. There is a one-off registration fee to the Regional Authority, which was 1,000 CZK (€40) in 2012. A new practice has no claim for a contract with any health insurance company – it depends on the will and demand of the health insurance companies.

In 2013, about 5,926 dentists were self-employed in their **own practices** (or as partners within corporate bodies) and about 1,600 dentists were **employees** in these private practices.

Working in the Public Clinics

There are no public dental clinics in the Czech Republic.

Working in Hospitals

Dentists who work in hospitals (university or big regional hospitals) are normally salaried employees. Hospitals are usually owned by state (university hospitals) or privately (joint stock companies), and the dental services provided are usually full scale and oral surgery.

These dentists will also assist in the education and training of dental undergraduates.

About a half the dentists working in hospitals are specialists, the others in training. They can be either fully or partially employed – some of them work concurrently in private practice.

Working in Universities and Dental Faculties

These dentists are normally full-time salaried employees of the University. Some of them are allowed the combination of part-time teaching employment and private practice (with permission of university).

All the dentists in Universities are “MUDr.” or “MDDr.” The additional titles of university teachers are: assistant (title As.) docent (Doc. – associate professor), or professor (Prof.).

For the positions of docent and professor it is necessary to pass “habilitation” - this involves a further degree (publication activities and a record of original research) and a public lecture in front of the Scientific Council of University. The study for a PhD is also required (earlier it was adequate to have a CSc., leading to the PhD). The CSc. – candidatus scientiarum, was a scientific degree used in the Czech Republic until 1990. The study for obtaining of a CSc. was similar to a PhD. The PhD has been used in the Czech Republic since the 1990s.

Epidemiological studies are undertaken by the Czech Statistical Institute and the Institute of Health Information and Statistics of the Czech Republic.

Working in the Armed Forces

About 50% of dentists serving in the Armed Forces are female.

Professional Matters

Professional associations

The **Czech Dental Chamber** (Česká stomatologická komora – CSK) was established in law in 1991. The CSK is a regular member of the FDI World Dental Federation.

	Number	Year	Source
Czech Dental Chamber	9,354	2012	Chamber

To work a dentist must be registered with the Chamber (see *Registration* - earlier), however inactive dentists do not need to be members of the Chamber. It is an independent, self-governing, non-political, professional organisation, forming an association of dentists with the purpose of protecting common interest, maintaining a professional level and ethics. The CSK resolves complaints and executes disciplinary powers toward its members. It defines requirements on operating a dental practice and confirms compliance with the dentists' professional performance requirements.

The CSK is organised on territorial basis with Regional Dental Chambers (61) forming the basic organisational units. The supreme body of the Chamber is the CSK Assembly consisting of 92 members elected by Regional Dental Chambers. The Assembly elects the President, Vice-President, the Executive Board (15 members), the Auditing Board (7 members), and the Honorary Council (9 members). All bodies' persons are elected for a 4-year term.

The CSK is engaged in life-long learning programmes for dentists. The CSK confirms compliance with life-long learning requirements by issuing the Certificates of Proficiency.

Ethics and Regulation

Ethical Code

There is an ethical code in the Czech Republic, which is administered by the Czech Dental Chamber. Breaches of the ethical code are administered by Regional Auditing Boards of Czech Dental Chamber and Honorary Councils of Czech Dental Chamber.

Fitness to Practise/Disciplinary Matters

A rightful complaint is submitted to the regional Honorary Council of the Czech Dental Chamber and the outcome of a complaint may be a reprimand, a penalty or even the loss of licence (the dentist cannot be suspended immediately). Any serious break of the law can be referred to court and even result in imprisonment. The complaint is heard by the professional body – the regional Auditing Board of the Czech Dental Chamber. An appeal is possible to the higher disciplinary body of the Czech Dental Chamber.

Advertising

Advertising is permitted under the framework of the ethical code, but this does not include the use of advertisements on the TV or radio.

Czech dentists may use websites, within the ethical code – although the code does not include a specific section on the

issue. The ethical code has been adapted according to the CED ethical guidelines.

Data Protection

Data Protection is regulated by the law which follows the EU Directives.

Indemnity Insurance

Liability insurance is compulsory (by the law) for all dentists in the Czech Republic – the amount of cover is not pre-determined. Dentists usually choose the range from 1,000,000 to 5,000,000 CZK (€32,000 - €160,000). Costs are up to €250 per year (in 2013) for this insurance. For work abroad it is necessary to make a special supplement to the contract.

Corporate Dentistry

Anyone can own a dental practice (non-dentists need a dentist present, as a warranty of proficiency), and there is also provision for them to be run as companies. In 2008, there were 244 non-state (private) health companies in the Czech Republic.

The parties for a company have to prepare and present a report (settlement) about their activities, about relations inside the company etc. and then they need to request judgement for registration in the Companies Register.

Tooth whitening

The Czech Republic has implemented the EU Directive 2011/84/EU concerning cosmetic products. Whitening procedures are under Cosmetic rules and are not covered within the health insurance system.

Agents with a peroxide concentration higher than 6% are not permitted for use in dental practice. The Czech Dental Chamber has no official verification about any illegal practise of tooth whitening but it probably exists.

Health and Safety at Work

By ministerial regulation, dentists and those who work for them have to be inoculated against Hepatitis B and later be checked regularly for sero-conversion. The employer usually pays for inoculation of the dental staff.

Ionising Radiation

Training in radiation protection is mandatory for undergraduate dentists (it is part of the curriculum).

The undergraduate education in radiation protection is not sufficient for independent work with dental X-ray apparatus or with orthopantomographs – the dentist has to pass an examination by State office for Nuclear Security every 10 years.

Radiation equipment is registered by the State office for Nuclear Security and the function of this equipment must be under control of an accredited company (with revision every year).

Hazardous waste

Amalgam separators have been obligatory since 2004, as part of a dental unit. The dental office must have the contract with an accredited company for the disposal of amalgam and exchange of the separators.

The disposal of clinical hazardous waste must be ensured by an accredited company.

Regulations for Health and Safety

For	Administered by
Ionising radiation	State office for Nuclear Security
Electrical installations	The State accredits electrical technicians
Waste disposal	Local government
Medical devices	Ministry of Health
Infection control	Ministry of Health and local authorities

Financial Matters

Retirement pensions and Healthcare

The normal age for retirement is 63 in 2013 (it will increase in the future), although dentists and staff can work past then. Those working in hospitals and universities can also work after 63 years of age.

There is a state-funded system of pensions, of which dentists and their staff are a normal part. The pension would be about 50% of last declared income. This is the same for employed and self-employed dentists. Any additional insurance pension depends on the individual contract and the amount insured.

Taxes

Residents are taxed on their worldwide income; nonresidents are taxed only on Czech source income. For taxable income, there are five basic sources of income: employment, entrepreneurial activity, capital, leased assets and "other." General taxable income is defined as the difference between actual gross income and allowable expenses. Domestic sources - dividends and interest - are taxed separately under a lump sum withholding system.

Deductions are granted for mortgage interest, life and supplementary pension insurance and gifts. Personal allowances are also available.

The tax rate is 15%, with a 7% increase in the rate for income from employment and entrepreneurship exceeding 48 times the

average salary within the calendar year. Capital gains generally are taxed at 15%, but may be exempt if certain conditions are satisfied.

VAT

Standard VAT rate is 21% (since Jan 2013). There is reduced rate of 15% foodstuffs, books, medical, pharmaceutical, passenger transport, newspapers, admission to cultural sporting and entertainment events, hotels.

All dental services (including prostheses are exempt from VAT, except for cosmetic tooth whitening (21%). Purchase of dental materials (filling materials, impression materials, instruments) has a 15% VAT rate.

Various Financial Comparators

Prague Zurich = 100	2003	2012
Prices (including rent)	41.8	46.8
Wage levels (net)	12.4	19.0
Domestic Purchasing Power*	32.0	36.9

(* relative to net income)

Source: UBS August 2003 & November 2012

Other Useful Information

Main national association:		Competent Authority:	
Czech Dental Chamber Ceska Stomatologická Komora Slavojova 22, Praha 2 128 00 Czech Republic Tel: +420 234 709 610 Fax: +420 234 709 616 E-mail: csk@dent.cz Website: www.dent.cz		Contact Name: doc. MUDr. Jiří Zemen, Ph.D. Tel: +420 603 927 134 Fax: +420 234 709 616 E-mail: jzemen@gmail.com or jzemen@volny.cz Website: www.dent.cz	
Details of information centres:			
Name: Ústav zdravotnických informací a statistiky ČR Tel: +42 022 497 2243 Fax: +42 022 491 5982 E-mail: sekretariat@uzis.cz Website: www.uzis.cz		Name: Ministerstvo zdravotnictví ČR (Ministry of Health) Palackého nam. 4, 128 01, Praha Tel: +42 022 497 1111 Fax: +420 2 2497 2111 E-mail: mzcr@mzcr.cz Website: www.mzcr.cz	
Details of indemnity organisations:			
Name: Kooperativa pojišťovna, a.s. Tel: +420 800 105 105 Fax: E-mail: info@koop.cz Website: www.koop.cz		Name: Česká pojišťovna, a.s. Tel: +420 800 133 666 Fax: E-mail: info@cpoj.cz Website: www.cpoj.cz	

Dental Schools:

City: Plzeň		City: Praha	
Name of University: Lékařská fakulta Karlovy univerzity v Plzni Tel: +42 377 593 400 Fax: +42 377 593 449 E-mail: marie.kleckova@lfp.cuni.cz Website: www.lfp.cuni.cz Dentists graduating each year: cca 50-60 Number of students: cca 280		Name of University: 1. lékařská fakulta Karlovy univerzity Tel: +42 224 961 111 Fax: +42 224 915 413 E-mail: info@lf1.cuni.cz Website: www.lf1.cuni.cz Dentists graduating each year: cca 50-60 Number of students: cca 290	
City: Hradec Králové		City: Olomouc	
Name of University: Lékařská fakulta Karlovy univerzity v Hradci Králové Tel: +42 495 816 111 Fax: +42 495 513 597 E-mail: dekanats@lfhk.cuni.cz Website: www.lfhk.cuni.cz Dentists graduating each year: cca 50-60 Number of students: cca 280		Name of University: Lékařská fakulta univerzity Palackého Tel: +42 585 632 010 Fax: +42 585 223 907 E-mail: jiri.pridal@upol.cz Website: www.upol.cz Dentists graduating each year: 50 - 60 Number of students: cca 290	
City: Brno			
Name of University: Lékařská fakulta Masarykovy university Tel: +42 542 126 111 Fax: +42 542 213 996 E-mail: dekan@med.muni.cz Website: www.muni.cz Dentists graduating each year: cca 40 Number of students: cca 250			