

Council of European Dentists

MANUAL OF DENTAL PRACTICE 2014

Spain

Authors:

Dr Anthony S Kravitz OBE

and

Professor Alison Bullock

Professor Jon Cowpe

with

Ms Emma Barnes

Cardiff University, Wales, United Kingdom

© The Council of European Dentists
February 2014

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.

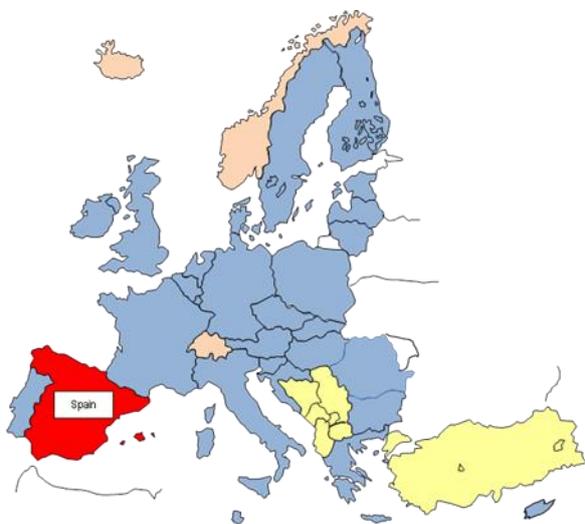
In 2010 Emma joined Cardiff Unit for Research and Evaluation in Medical and Dental Education (CUREMeDE) as a Research Associate. Working in close collaboration with the Wales Deanery, (School of Postgraduate Medical and Dental Education), her work focuses on topics around continuing professional development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

¹ CED Brussels Office, Avenue de la Renaissance 1, B - 1000 Brussels, Tel: +32 - 2 736 34 29, Fax: +32 - 2 732 54 07

² The authors may be contacted at AnthonyKravitz@gmail.com



Spain



Date of last revision: 1st January 2014

| | |
|---|---|
| In the EU/EEA since | 1986 |
| Population (2013) | 47,059,533 |
| GDP PPP per capita (2012) | €23,529 |
| Currency | Euros |
| Main languages | Spanish Also, Catalan, Basque, Valencian & Galician |
| Comprehensive health care is available to all by law. However, Dentistry, Psychiatry and Cosmetic services (for example, Plastic Surgery) are excluded. Hospital and Primary Medical care is free at the point of delivery. There is a small Public Dental Service which operates in Primary Health Care Units (Ambulatorios) managed by the regions. This only provides emergency care. Private care is freely available, however. | |
| Number of dentists: | 31,261 |
| Population to (active) dentist ratio: | 1,623 |
| Membership of the Dental Association: | 100% |
| Specialist care is very limited and clinical auxiliaries are limited to hygienists. Continuing education for dentists is not mandatory, and is administered mainly by the dental association – the Consejo General de Colegios Oficiales de odontólogos y estomatólogos de España. | |

Government and healthcare in Spain

Spain is a democratic country with a history of centralist government supported by a regional structure. The capital is Madrid. Currently, all the regions have autonomous powers. Autonomy operates through a system of 'delegated competencies' eg health, education, police etc., and the central government retains authority for foreign policy and defence.

There are 17 Regions (*Autonomías*), and two autonomous cities, governed by elected local politicians. Some of these already have delegated 'health competencies' which largely operate through programmes which complement national laws. To manage these programmes, each region has established a health care institution, for example, the Catalan Institute of Health, Andalusian Health Service etc.

Comprehensive health care is available to all by law. However, dentistry, psychiatry and cosmetic services (for example, plastic surgery) are excluded. Hospital and primary medical care is free at the point of delivery but there is a charge for medicines unless the medicaments are provided directly. The charge varies according to the drugs prescribed but an average is 70% of the total cost. Access to elective surgery is controlled by waiting lists.

Medical staff who are employed by each regional healthcare institution *Insalud* are said to be not well-paid and usually supplement their income through private practice. When competencies are introduced, better pay and conditions for

more committed hours are often negotiated and waiting lists are usually reduced. In some regions, social security funds buy private services rather than creating public systems.

Generally, healthcare provided by the government or the regions is funded by deductions from earnings, supplemented by employers for their employees. These payments are aggregated into a national social security pool from which pensions and unemployment and sickness benefit are also funded. There is therefore an annual budget for health, although the social security fund is often in deficit, which is met from national taxation.

Individual contributions are progressive and depend on income, with an annual collective agreement which sets the national minimum wage and the minimum social security payment. This system ensures equity and applies to all citizens except government employees who have a special agency for pensions and health. The agency operates a compulsory insurance scheme which allows civil servants to choose between private or state care. The scheme for government employees includes limited dental care.

| | Year | Source |
|------------------------------|------------|--------|
| % GDP spent on health | 9.5% 2012 | OECD |
| % of this spent by governm't | 73.0% 2012 | OECD |

Oral healthcare

Almost all oral healthcare in Spain is provided by private practitioners and patients usually pay the total cost.

| | Year | Source |
|-----------------------------|----------|--------|
| % GDP spent on oral health | No data | |
| % of OH expenditure private | 85% 2007 | CECDO |

Public Healthcare

There is a small Public Dental Service which operates in Primary Health Care Units (*Ambulatorios*) managed by each regional healthcare institution. This only provides emergency care such as extractions or the prescription of antibiotics, although patients may be referred to an oral surgeon if necessary. This provision is a legal requirement. Regions which are delegated health competencies may supplement this service through specific programmes. At present, these programmes are largely confined to prevention and paediatric dentistry.

Some capitation-based 'incremental programmes' have existed since 1989. In the Basque country and Navarre the schemes have been extended for children but at present they only care for children aged 6 to 15-years-old. In 2003 a programme was introduced in Andalucía and Murcia, starting at 6-7 years and is now being implemented throughout Spain.

Private Practice

Apart from the scheme for government employees referred to earlier, which only covers examinations, extractions and prophylaxis, there are a number of private health insurance plans which include these items and X-ray diagnosis. Several companies such as *Asisa*, *Caja Salud*, *Adeslas*, *Previa* and *Sanitas* offer more comprehensive dental care for an additional premium. However, in 2013 only 19.3% of the population were using these private insurance schemes to cover their dental care costs.

All such schemes are personal plans, where individuals insure themselves by paying premiums directly to the insurance companies. The companies then pay fixed fees to the dentists for treatments which are covered by the companies. Private insurance companies are self-regulating (Insurance Law and the General Insurance Office) and act as intermediaries for the dentists, who in turn bear all the financial risks of treatment.

The level of the premiums depends on the procedures covered and takes no account of the risk of poor health.

Patients who subscribe to these schemes are given a 'chequebook' for each procedure covered. After treatment, the dentist submits the cheques to the company and is paid. Cheques may be used as a part payment for advanced treatments, for example crowns and bridges. The schemes are not very popular with dentists because the fees per item are very low.

Patients in Spain do not attend for dental care on a regular (periodical) basis, but tend to go when they have dental problems, only. The dental association indicated in 2013 that there is a mean 2.2 years between visits to dentists by the population.

There is no form of domiciliary (home) care.

The Quality of Care

There is no formal monitoring of the quantity or quality of dental care.

Health data

| | Year | Source |
|----------------------|-----------|--------|
| DMFT at age 12 | 1.12 2010 | CGCOE |
| DMFT zero at age 12 | 55% 2010 | CGCOE |
| Edentulous at age 65 | 17% 2010 | CGCOE |

"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

Source CGCOE is the Spanish Dental Council

Fluoridation

Some of the main cities in Spain have artificially fluoridated water. These are Sevilla, Aljarafe, Badajoz, Murcia, Lorca, the Basque country, Girona and Linares. Indeed, about 11% of the Spanish population lives in an artificial fluoridated area.

The Canary Islands have naturally fluoridated water.



Education, Training and Registration

Undergraduate Training

| Year of data: | 2012 |
|------------------------------|-------|
| Number of public schools | 12 |
| Number of private schools | 5 |
| Student intake (approximate) | 1,400 |
| Number of graduates | 1,379 |
| Percentage female | 67% |
| Length of course | 5 yrs |

To enter dental school students have first to pass a state school-leaving examination.

Dental schools are part of the universities, and not necessarily part of medical faculties.

Standards of care are not controlled in the private sector and the clinical facilities are limited. Dental schools have no health service responsibilities and students gain clinical practice within *Docente University Clinics*.

The responsibility for quality assurance of the courses in the schools is undertaken by the Ministry of Education.

Qualification and Vocational Training

The qualifications on graduation are as follows:

- ✚ *Licenciado en Odontología* (1986 onwards)
- ✚ *Médico Especialista en Estomatología* (1948 to 2001)
- ✚ and other historical categories: *Odontólogo* (1901 to 1948)

Until 2001, it was possible to train as a stomatologist, in Spain; this involved a period of dental training by qualified medical practitioners, followed by further training as a dentist. No more have been trained since then.

Vocational Training (VT)

There is no post-qualification vocational training in Spain.

Registration

The law defines the specific acts a dentist may perform as: 'The treatment of diseases of the whole mouth' (law 10/86, RD 1594/1994).

To practise as a dentist a dentist must hold a degree awarded by a recognised Spanish University, or a diploma from a European Union country which is recognised by the *Ministerio de Educacion y Cultura*.

There is a register of dentists held by the *Consejo General* in Madrid. The list is revised every day and there is a fee for inclusion which varies because each regional *Colegio* charges its own fee according to local expenses. It varies, under a liberal system between €18 and €50 monthly. An incoming dentist must register regionally.

Language requirements

Dentists from other member states of the EU are not subject to any linguistic tests.

Further Postgraduate and Specialist Training

Continuing education

An extended system of evaluation of the continuing education systems is being developed, after encouragement by the government but it was not compulsory in 2013.

The current system of continuing education is organised by the Consejo General and local *Colegios de Odontólogos y Estomatólogos*. Some companies and particular initiatives offer programmes on continuing education, of different degrees of quality and control.

Specialist Training

There is no specialist training in Spain (but see Working in Hospitals).

Workforce

Dentists

Until 1986, to be a dentist a qualification in medicine was first required – with dental training following, producing a “stomatologist”. Since then dentists could qualify with an EU recognised degree, and from 2001 no more stomatologists have been trained. In 2008 less than one third of the dentists practising in Spain are stomatologists.

| Year of data: | 2012 |
|-------------------------------|--------|
| Total Registered | 31,261 |
| In active practice* | 29,000 |
| Dentist to population ratio** | 1,623 |
| Percentage female | 52% |
| Qualified overseas* | 6,300 |

* estimated

** in active practice only

Many dentists in private practice also work part-time in other spheres.

The dental association believes that Spain has an excess of supply over need in 2013.

Movement of dentists across borders

There is also a tradition of accepting dentists trained in “third world” countries, usually South America, but the numbers entering Spain have reduced. The entry examinations for these dentists have become progressively more difficult. The dental association reported that 70 to 100 a year were still passing the entrance examination in 2013. These dentists may not be able to work freely in other countries in the EU.

There are no figures for the movement of dentists out of Spain.

Specialists

No specialties, as defined in the EU Dental Directives, are formally recognised. There are a number of Stomatologists and Maxillo-facial Surgeons who are specialists in Maxillo-facial surgery according to the EU Medical Directives.

There are an increasing number of practitioners who are limiting their practice to a given speciality, mainly orthodontics, periodontics, endodontics and oral surgery. Some Spanish universities offer postgraduate courses in different specialist areas; however they lack official professional validity.

Auxiliaries

Other than dental chairside nurses or receptionists, who are trained by dental practitioners directly, there are two main types of dental auxiliary. They are:

-  Dental hygienists
-  Dental technicians

| Year of data: | 2013 |
|---------------|--------|
| Hygienists | 13,200 |
| Technicians | 11,135 |
| Denturists | 0 |
| Assistants | 37,000 |
| Therapists | 0 |
| Other | 0 |

All figures estimated

Dental Hygienists

Hygienists must hold a registerable qualification. Their education and training is provided over 2 years by private or public schools of *Formacion Profesional* and certificates of proficiency are granted by the Ministry of Education and Culture.

Hygienists are allowed to carry out prophylaxis and oral health education, but only under the prescription of a dentist who must be present in the building while they are working. The employing dentist is responsible for their work. Until 1998 there was an unknown number of non-titled dental hygienists. However, in 1996 the Government started a validation process which finished in 1998 for dental hygienists who had accredited a minimum number of years of experience in dental practices, and then passed an examination process. This resulted in a rapid increase in the number of “recorded” hygienists (there is no registration) from 1,000 to over 13,000.

Hygienists are almost exclusively employed in private practice. The public dental service has created positions for this group, although some are employed on preventive programmes, on temporary contracts.

Dental Technicians

There is a qualification for Dental Technicians which is obtained after training and education at schools of *Formacion Profesional*, over a 2-year period. Voluntary registers are kept by the regional associations for the craft, but there is no national mandatory requirement and some regional ‘colegios’ are being established. However, in some regions it is compulsory and the numbers of such are growing.

Dental technicians may only work in commercial laboratories. In 2013 the Supreme Court announced a judgement that dental technicians are health care professionals, but cannot take part in clinical acts performed on patients, being the taking of dental impressions and recordings – these being reserved exclusively to dentists.

Dental Assistants (Nurses)

Dental assistants work at the chairside. There is no formal training or qualification.

Practice in Spain

| Year of data: | 2012 |
|-------------------------------------|--------|
| General (private) practice | 28,839 |
| Public dental service | 1,300 |
| University | 864 |
| Hospital | 350 |
| Armed Forces | 340 |
| General Practice as a proportion is | 99% |

Many dentists in private practice also work part-time in other spheres, hence the imbalance in the numbers above.

Working in Private (General) Practice

Dentists who practise outside hospitals, universities or the public dental service are referred to as private practitioners. Approximately 92% of the profession work in this way and are largely in single-handed practice.

Most dentists in private practice are self-employed and earn their living through charging fees for treatments. Generally such private practitioners accept only private fee-paying patients.

Fee scales

There is no prescribed fee scale and the laws controlling free competition restrict the possibility of set fees, but regional dental associations provide recommended fees for different treatments. Local "Colegios" (regional dental organisations) set recommended fees but they cannot be enforced as mandation is against Spanish law.

Joining or establishing a practice

Newly qualified practitioners normally work as assistants and are paid a proportion (30-50%) of their gross earnings. A few of these eventually become partners but more usually they open their own practices. Although there are no workforce restrictions, there are agreed minimum conditions for a new clinic. These include sterilisation and prevention of cross infection, radiological protection, adequate waiting rooms and toilets, fire precautions and emergency lighting and insurance. Existing practices may also be purchased together with goodwill and it is acceptable to inform patients when this occurs. No state assistance is available for practice purchase, or establishing a new practice, but some banks have special agreements with the Colegios, for loans.

Premises may be rented or owned. They would usually be sited in houses or offices only.

A dentist on average will look after 664 patients on a regular basis.

Working in Public Clinics

A public dental service exists as described above and limited care is available to all sections of the population. Less than 5% of registered dentists work in the service but although the number employed by *Insalud* is stable, the number of those working in the regions is rising, for example in *Andalusia*. The

titles used are *Odontólogo de área* and *Odontólogo de cupo*. No formal postgraduate training is required for these posts but attendance for continuing education is assessed on a points basis, when evaluating applicants. As in the hospital dental service there are no grades but every third year, a dentist receives a 'Trienio' which raises his salary.

The regional authorities have introduced a capitation system for children of 6 to 14 years old. Private practitioners are eligible to accept patients from these schemes.

Patients attending the public dental service pay nothing for their care. The number of procedures undertaken is recorded for statistical purposes and complaints are investigated through a medical system. Where these are upheld a warning may be recorded on the dentists file, but he may only be prevented from practising in the service by judicial sentence following malpractice.

Working in Hospitals

Most hospitals are owned by the state, but a few have been established by the large insurance companies. In the latter private practitioners may rent facilities and charge patients on a fee per item basis. Normally however, dentists are employed as Odontologists who provide routine dentistry and minor oral surgery, or medically qualified Stomatologists, who supplement the work of Odontologists with Temporo-Mandibular Joint therapy, and Oral Medicine or Maxillo-Facial Surgeons. In each case these are titles and not definitive grades.

There is no formal postgraduate training requirement for Odontologists and Stomatologists, but if applicants hold an oral surgery qualification they are evaluated preferentially. Maxillo-Facial Surgeons must have completed a formal five year training programme in an accredited hospital as set out in the EU medical Directives. No career structure exists for these appointments but pay, which is revised every three years, reflects experience. Posts are filled by national competition but autonomous regions can apply their own rules.

Working in Universities and Dental Faculties

Both full-time and part-time staff are employed and the latter also routinely work in private practice. Full-time staff may also practise outside their school when they have completed their university schedule if they have full 'dedication'. However this group can also opt for exclusive 'dedication' which denies them outside work but allows intra-mural practice.

The following grades have been established for faculty staff:-

- ✚ Associate Professor (*Profesor Asociado*)
- part-time faculty member
- ✚ Assistant Professor (*Profesor Ayudante*)
- contracted full-time and pursuing an academic career
- ✚ *Profesor Titular* - full-time professor
- ✚ *Chairman (Catedrático)* - highest academic rank, with the same obligations and duties as a full-time professor

To be eligible for a full professorship, a faculty member must obtain a doctorate after a five year training programme in research methodology, a research project and the production of a thesis which must be defended. Professors are usually appointed to a predetermined subject by a panel of their peers

after national competition. Appointees must also have had at least three years of teaching experience.

Teaching standards are not formally monitored but some universities have their own evaluation systems using student questionnaires. The quantity and quality of an individual's research is voluntarily monitored by a National Agency for Evaluation which also awards research grants.

The agency reviews publications and if a candidate passes this process, a salary increment is awarded.

Working in the Armed Forces

Many dentists serve full-time in the Armed Forces but is not recorded how many are female.

Professional Matters

Professional association

There is a single federal organisation, the [Consejo General de Colegios Oficiales de odontólogos y estomatólogos de España](#) which has a Council (*Consejo General*) of which the Presidents of each of the 19 regional *Colegios* are members.

| | Number | Year | Source |
|--|--------|------|----------|
| Consejo General de Colegios de Odontólogos y Estomatólogos de España | 31,260 | 2013 | Colegios |

Membership is mandatory, so the figures represent 100% of dentists in Spain. The central organisation has a full-time office based in Madrid. The regional organisations are best contacted through this office (see later).

Ethics and Regulation

Ethical Code

There is an ethical code that is agreed and administered by a committee of the *Consejo General*. The code covers partnership agreements, disputes with other dentists, advertising where standards have been set for signs, plaques and newspapers and confidentiality. Written consent and patient contracts are not currently included.

There are no specific contractual requirements between practitioners working in the same practice other than private contracts agreed by individual dentists. A dentist's employees however are protected by the national and European laws on maternity benefits, occupational health, the payment of social security benefits and health and safety.

Fitness to Practise/Disciplinary Matters

If a patient wishes to complain about a dentist in general practice, this may be to either the Regional *Colegio* or Municipal Consumer Offices in the Town Halls or directly to the courts. Complaints to the former are considered by a *Deontologic* committee, which has only dental members. These committees may arbitrate, issue a private or public warning, suspend a dentist or, in severe cases, refer to the courts for removal from the Register.

Dentists have a right of appeal to the *Consejo General* and patients to the legal system. All criminal acts against patients are considered by the courts.

Data Protection

There is a strict compulsory protocol of clinical data collection and storage, for patient protection and all dental offices had to be adapted to conform by 2007.

Advertising

Since 2003, there has been a *Codigo de publicidad* about advertising in dentistry, accepted by the Tribunal of Competence Defence, which has applicability to all dentists.

Electronic commerce is not extensively implanted among dentists but some companies of dental supplies operate in this mode. However, dentists may have their own websites under the *Codigo* and the ethical code. Spain has adopted the CED ethical code on these matters.

Indemnity Insurance

Liability insurance is compulsory for dentists and is provided by private general insurance companies. It provides cover for financial liabilities of not less than €300k, up to €600k and premiums do not vary for different types of dentists (nb. a general dental practitioner pays between €150 and €240 annually).

The premiums do cover a Spanish dentist who is working overseas.

Corporate Dentistry

Dentists are permitted to form companies, in which to practise. Non-dentists can own or be on the board of such companies.

Tooth whitening

Tooth whitening products are considered cosmetic with less than 6% carbamide peroxide. This means that the provision of tooth whitening is not limited to dentists. However, non-dentists usually use products without carbamide peroxide.

Health and Safety at Work

Inoculations, such as Hepatitis B are not compulsory for the workforce, although they are recommended.

Ionising Radiation

There are many regulations relating to the facilities, dosage, sanitary controls. To direct a radiograph formal training must have been undertaken, with a licence at the end of this.

However, continuing training is not mandatory.

Hazardous waste

Since 1986 it has been mandatory to fit amalgam separators to all newly equipped premises or newly installed units. This requirement extends to putting in older units in new premises. However, there may be differences in the autonomous regions towards compliance.

Regulations for Health and Safety

| For | Administered by |
|--------------------------|------------------------|
| Ionising radiation | State Government |
| Electrical installations | Regional Government |
| Waste disposal | Regional Government |
| Medical devices | Regional Government |
| Infection control | Regional Government |

Financial Matters

Retirement pensions and Healthcare

For the majority of the Spanish population general health care is free, paid for out of a General State Budget - from taxation 92%, and 8% from the Social Security contributions of employers and employees.

There are two types of contributory schemes in the Spanish social security system: a general scheme applicable to all employed persons who are not covered by special schemes such as one for the self-employed. There is also a Non-contributory system for persons who face a specific situation of need, and whose income is below a certain legally prescribed level.

Social security payments (autónomos) for a dentist in private practice are approximately €300 a month. Many dentists will also take out private health insurance plans. Public pensions are paid as a percentage of up to 85% of average salary, up to a maximum of €1,502 a month, and assume a minimum of 15 working years. Many supplement their public pension with private pension plans.

The compulsory retirement age in Spain is 70 (65 for some professions), but it can be done on a voluntary base from 65 years onwards. Dentists may continue to work in private practice beyond normal retirement age.

Taxes

Income taxes are progressively increased from 12.75% of taxable income after allowances, to 30.5% on incomes over

€300,000. Each Autonomous Community has to approve its own scale of rates. In general, the rates are 12% to 21%. Investment income, such as dividends and interest arising from bank deposits, any gains on sales of shares, and so on, are taxed at a rate of 21% for amounts up to €6,000, 25% for income between €6,000 and €24,000 and 27% for amounts exceeding €24,000.

VAT

The standard VAT rate is 21% (since Sept 2012). There is a reduced rate of 10% (from Sept 2012) for: passenger transport; hotel and restaurant services; and others. There is also a 4% VAT rate for: food and drink; goods from chemists; construction work; and some newspapers.

No medical procedures, including laboratory prostheses attract VAT. The VAT rates are 10% on dental equipment and 21% on materials.

Various Financial Comparators

| Madrid Zurich = 100 | 2003 | 2012 |
|----------------------------------|------|------|
| Prices (including rent) | 67.5 | 60.1 |
| Wage levels (net) | 39.2 | 43.5 |
| Domestic Purchasing Power at PPP | 55.4 | 60.6 |

Source: UBS August 2003 & November 2012

Other Useful Information

| | |
|---|--|
| <p>Details of competent authority:</p> <p>Dirección General de Recursos Humanos y Servicios Económicos Presupuestarios. Ministerio de Sanidad y Consumo. Paseo del Prado 18-20. ES 28014 Madrid. Tel: +34 91 596 44 26 Fax: +34 91 596 40 36 Email: dgresep@msc.es Website: www.msc.es</p> | <p>Main Professional Journals:</p> <p>RCOE (Revista del Ilustre Consejo General de Colegios de Odontólogos y Estomatólogos de España) BOCGOE (Boletín Oficial del Consejo General de Colegios Oficiales de Odontólogos y Estomatólogos de España) Calle Alcalá 79-2 28009 Madrid, SPAIN Tel: +34 91 426 44 13 Fax: +34 91 577 06 39 Email: rcoe@infomed.es Website: www.consejodentistas.org/rcoe.html</p> |
| <p>Professional Association:</p> <p>Consejo General de Colegios de Odontólogos y Estomatólogos de España Calle Alcalá 79-2 28009 Madrid SPAIN Tel: +34 91 426 44 10/1 Fax: +34 91 577 06 39 Email: consejo@infomed.es Website: www.consejodentistas.org</p> | <p>Main information centre:</p> <p>Ministerio de Educación y Cultura Secretaría General Técnica Subdirección General de Cooperación Internacional Paseo del Prado 28 (planta 2) E-28014 Madrid SPAIN Tel: +34 91 506 56 00 Fax: +34 91 701 86 48 Email Website: www.mec.es/sqci/index.htm</p> |

Dental Schools

| 2013 | Number of Undergrads | Annual Graduates |
|------------------------|----------------------|------------------|
| Private | | |
| Madrid: El Sabio | 1,829 | 312 |
| Madrid: Europea | 811 | 201 |
| Catalunya | 287 | 57 |
| Valencia | 449 | 96 |
| San Pablo CEU, Madrid | 241 | 48 |
| | 3,617 | 714 |
| Public | | |
| Madrid | 347 | 95 |
| Barcelona | 404 | 96 |
| Valencia | 298 | 55 |
| Granada | 391 | 71 |
| Vizcaya | 199 | 44 |
| La Coruna | 220 | 41 |
| Sevilla | 279 | 61 |
| Murcia | 195 | 45 |
| Oviedo | 140 | 34 |
| Salamanca | 155 | 36 |
| Madrid Rey Juan Carlos | 246 | 61 |
| Huesca | 121 | 26 |
| | 2,995 | 665 |
| Overall total | 6,612 | 1,379 |

Private Dental Schools:

| | | |
|--|--|---|
| <p>Universidad Alfonso X El Sabio Facultad Ciencias de la Salud Avda. de la Universidad, 1 Villanueva de la Cañada 28691, Madrid Tel: +34 91.810 92 00 Fax: +34 91.810 91 02 Email: info@uax.es Website: www.uax.es Dentists graduating each year: 312 Number of students: 1,829</p> | <p>Universidad Europea de Madrid Facultad Ciencias de la Salud C/ Tajo s/n Urb. El Bosque - 28670 Villaviciosa de Odón (Madrid) Tel: +34 91.616 82 56 Fax: +34 91.616 82 65 Email: uem@uem.es Website: www.uem.es Dentists graduating each year: 201 Number of students: 811</p> | <p>Universidad Internacional de Catalunya Facultad Ciencias de la Salud Campus de Sant Cugat. Hospital General de Catalunya Gomera s/n – 08190 San Cugat del Vallés Tel: +34 935 042 000 Fax: +34 935 042 001 Email: info@unica.edu Website: http://www.unica.edu/ Dentists graduating each year: 57 Number of students: 287</p> |
| <p>San Pablo CEU Madrid. C/ Julián Romea 18. 28003 Madrid Tel.: +34 915 36 27 27 Fax: +34 915 36 06 60 Email: info.usp@ceu.es Website: www.medicina.uspceu.es Dentists graduating each year: 48 Number of students: 241</p> | <p>Universidad Cardenal Herrera CEU Facultad Ciencias Experimentales y de la Salud C/ Luis Vives, 2 46115 – Alfara del Patriarca (Valencia) Tel: +34 961 369 000 Fax: +34 961 395 270 Website: www.uch.ceu.es/principal/inicio.asp Dentists graduating each year: 96 Number of students: 449</p> | |

Public Dental Schools:

| | | |
|---|--|---|
| <p>Madrid Facultad de Odontología Ciudad Universitaria Universidad Complutense - 28040 Madrid Tel: +34 91.394 19 15 Fax: +34 91.394.19.10 Email: infocom@ucm.es Website: www.ucm.es/info/odonto/ Dentists graduating each year: 95 Number of students: 347</p> | <p>Barcelona Facultad de Barcelona Ciudad Sanitaria de Bellvitge "Príncipe de España" Feixa Llarga, s/n 08907 - Hospitalet de Llobregat, Barcelona Tel: +34 93 335 88 99 Fax: +34 93 403 59 27 Email: sec-odon@bell.ub.es Website: http://www.ub.es/fodont/ Dentists graduating each year: 96 Number of students: 404</p> | <p>Madrid Universidad Rey Juan Carlos C/ Tulipán s/n 28933 (Móstoles) Madrid Tel: +34 91.665.50.60 Fax: +34 91.614.71.20 Email: info@urjc.es Website: www.urjc.es Dentists graduating each year: 61 Number of students: 246</p> |
| <p>Valencia Facultad de Valencia C/Gascó Oliag 1 - 46010 Valencia Tel: +34 96 386 41 75 Fax: +34 96 386 41 44 Email: dise@uv.es Website: www.uv.es Dentists graduating each year: 55 Number of students: 298</p> | <p>Granada Facultad de Odontología de Granada Campo Universitario de Cartuja s/n 18071 Granada Tel: +34 958 24 38 12 Fax: +34 958 24 37 95 Email: odonto@ugr.es Website: http://www.ugr.es/~odonto/ Dentists graduating each year: 71 Number of students: 391</p> | <p>Huesca Facultad de Ciencias de la Salud y del Deporte C/ Plaza Universidad, 3. 22002-Huesca Tel: +34 97 4239393 Fax: +34 97 4239392 Email: secrefsd@unizar.es Website: www.unizar.es/facuhu/ Dentists graduating each year: 26 Number of students: 121</p> |
| <p>Vizcaya (Bilbao) Facultad de Vizcaya Universidad del País Vasco Facultad de Medicina y Odontología Sarriena s/n 48940 Lejona (Vizcaya) Tel: +34 94 464 77 00 Fax: Email: rgzadmin@lg.ehu.es Website: www.lg.ehu.es Dentists graduating each year: 44 Number of students: 199</p> | <p>Santiago de Compostela Facultad de Medicina de Santiago de Compostela Entrerios, s/n1 15705 Santiago de Compostela (La Coruña) Tel: +34 981 562 026 Fax: +34 981.582.642 Email: coieinf1@usc.es Website: http://www.usc.es/coies/ Dentists graduating each year: 41 Number of students: 220</p> | <p>Oviedo Facultad de Medicina. Clínica Universitaria de Odontología. C/ Catedrático José Serrano, s/n , 33006 Oviedo Tel: +34 98 510 36 47 Fax: +34 98.510.35.33 Email: Website: www.uniovi.es Dentists graduating each year: 34 Number of students: 140</p> |
| <p>Sevilla Facultad de Sevilla Facultad de Odontología C/ Avicena s/n, 41009 Sevilla Tel: +34 95 448.11.03 Fax: +34 95 448.11.04 Email: fodonjsec@us.es Website: www.us.es Dentists graduating each year: 61 Number of students: 279</p> | <p>Murcia Facultad de Medicina Campus de Espinardo. Hospital General Universitario Morales Meseguer Avda. Marqués de los Vélez, s/n – 30008, Murcia Tel: +34 968 36 43 12 Fax: +34 968.36 41 50 Email: www@um.es Website: http://www.um.es/~medicina/ Dentists graduating each year: 45 Number of students: 195</p> | <p>Salamanca Facultad de Medicina Campus Miguel de Unamuno C/ Alfonso X El Sa bio, s/n. 37007 Salamanca Tel: +34 923.29.45.41 Fax: +34 923.29.45.10 Email: medicina@usal.es Website: www.usal.es Dentists graduating each year: 36 Number of students: 155</p> |