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Announcement of methodological changes to *Dental Earnings and Expenses, Scotland, 2010/11*

This document announces a change to the methodology used to produce the dental earnings and expenses report for Scotland.

Previous earnings and expenses analyses have been conducted on self assessment tax data extracted from HMRC systems as at the end of April in the year of publication (i.e. April 2011 for 2009/10 analyses). In order to enable increased validation and flexibility within the publication timetable for 2010/11 and future years, HMRC will perform earnings and expenses analyses on self assessment tax data as at the end of March in the year of publication. As the deadline for submission of the self assessment tax return is at the end of January, only a very small number of late submissions are received between the end of March and the end of April. Testing has been conducted on 2009/10 earnings and expenses results using the proposed extract. The results were similar to those published, and so the impact of introducing the change is considered to be minimal.

The previous two versions of the earnings and expenses report for Scotland have been labelled as 'experimental statistics'. The report for 2010/11 will be the third report produced covering dentists in Scotland. In line with UK Statistics Authority guidelines, the report will no longer carry the experimental label.

These changes have been agreed through the Dental Working Group, which has representation from The Department of Health and Social Care, The British Dental Association, The Secretariat for the Review Body on Doctors' and Dentists' Remuneration, NHS National Services Scotland, Her Majesty's Revenue and Customs: Knowledge, Analysis and Intelligence Division, and The National Association of Specialist Dental Accountants and Lawyers.