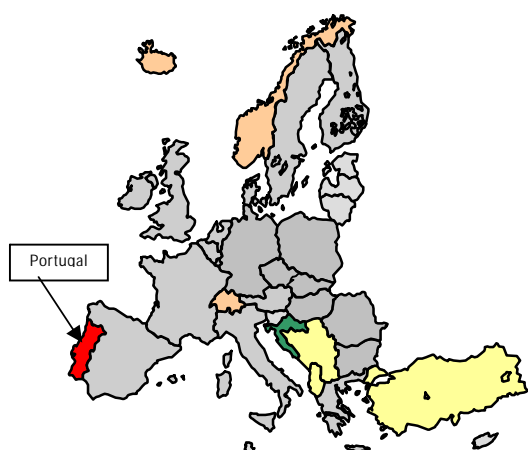


## Portugal



In the EU/EC since	1986
Population (2008)	10,617,575
GDP PPP per capita (2007)	€17,885
Currency	Euro
Main language	Portuguese

The publicly funded oral health care system is complex & financed by taxes, under the National Health Service. Dentists may contract to one or more Private or Public Insurance schemes. Each scheme has its own list of eligible treatments and scale of fees and most include emergency care. Few provide cover for advanced prosthodontics.

Dentists, stomatologists & odontologists:	7,514
Population ratio (active workers):	1,503
Membership of the OMD by dentists:	100%

The specialties of Oral Surgery and Orthodontics were implemented only in 1999, so are small in numbers. There are also Oral Hygienists. Continuing education for dentists is mandatory from January 2009. It is supervised and regulated by the Ordem dos Medicos Dentistas (OMD), the Portuguese Dental Association, to which all dentists must belong.

Date of last revision: 1<sup>st</sup> October 2008

## Government and healthcare in Portugal

Portugal is a democracy. There is a centralist government elected by proportional representation. The Portuguese Parliament (called the Republic Assembly) is the representative assembly of all Portuguese citizens, with 230 deputies, as stipulated in the electoral law. The deputies are elected by electoral circles geographically determined in the law, so that the proportional representation system is assured. The legislature has an electoral period of four years. The Portuguese Parliament has the legislative competence, as well as political and fiscal power above the government. The capital is Lisbon.

There is currently no regional tier and major functions such as health and education are managed nationally through ministerial departments. A local government network also exists, which collects some taxes, but only limited authority is given to this system, for example, motor vehicles and commerce.

Healthcare is controlled by a Minister of Health who delegates powers to Districts (cities and towns). Each District has a politically appointed President who is often a Public Health Doctor. There is no committee or board at this level; instead there is a Regional Administration that is responsible for large Hospitals and Health Centres, which provide primary and secondary care, and Clinics which only have primary care facilities. The National Health Service employs doctors, nurses, other health professionals, and supporting staff - only a small number of stomatologists and a very few dentists (médicos dentistas).

Portugal has a Public National Health Service which should be free for all the Portuguese population. However, all dental practices demand the payment of a special fee,

although some parts of the population do not have to pay these fees - such as those over 65 years old, the unemployed, blood donors, pregnant women, firemen and low income earners. All the working population pay a Public social security tax (employees pay premiums of 11% of earnings, with employers contributing 23.75% of earnings).

There are a large number of other funds which provide additional cover for individual professions, for example for, lawyers, banks, industry, the military and civil servants. Each fund has its own administrative structure and each one pays a different level of benefit as a contribution towards the cost of care. Payments to each fund vary and the system is progressive with higher paid personnel contributing more than those with lower salaries. Payments are collected by employers from salaried personnel and the self-employed pay a quarterly amount based on the previous year's income. The level of contributions is calculated annually according to expenditure and deficits are not allowed.

Entitlement to care is not affected by the differential payments from individuals and any additional benefits are provided through private insurance or/and additional funds. The public funds cover employees and their dependants.

	Year	Source
% GDP spent on health	10.2% 2006	OECD
% of this spent by governm't	70.6% 2006	OECD

The Parliament decides the level of health expenditure each year.

## Oral healthcare

### Publicly funded oral healthcare

		Year	Source
% GDP spent on oral health	0.36%	2004	OMD
% of OH expenditure private	40%	2004	OMD

For the first time in the political health strategy a part of the public budget for 2008 was consigned to oral health. Through the then recently created National Oral Health Promotion Programme "Cheque-dentista", two specific targets of the population – pregnant women and aged people with lower incomes – benefit from some public expenditure on oral treatments, with the possibility to choose freely from a list of private adherent dentists. This low income elderly people (registered in a special aid programme called Solidarity Complement for Seniors (*Complemento Solidário para Idosos*), also would benefit from a contribution up to €250 in a three-year period regarding prosthetic procedures.

Since 1986, there have been programmes of promotion and prevention in Oral Health. But only in 1999 was a curative perspective introduced that has received the contribution of dentists (médicos dentistas) and stomatologists enrolled in their respective professional associations.

The National Programme for Oral Health Promotion (PNPSO), that was introduced in 2005, has as primary strategy an intervention based on oral health promotion and on oral illness prevention that develop throughout the cycle of life and in environments where children and teenagers live and study. It contemplates, also, a curative perspective to a small part of school population reached by the programme.

The PNPSO reaches children and teenagers from 3 till 16 years and is constituted by three sub programmes, promotion of the oral health in families and schools, prevention of the oral illnesses and precocious diagnostic and dental treatment.

It is the competence of the General Directorate of Health, through its structure, to guarantee the health promotion, the prevention of oral illnesses and afford assistance of oral health, capable of being performed in the National Health Service (SNS). This intervention is assured by the professionals of the Local Medical Centres (Centros de Saúde), through actions directed to the individual, the family and the school community.

For admission to the PNPSO regarding dental intervention, only dentists (médicos dentistas) and stomatologists enrolled in the respective professional associations can apply.

According to data from the General Directorate of Health, from a cohort of 1,200,000, about 50,000 children per year have benefited from dental care, with significant profits on oral health.

In 2008, the PNPSO (regarding dental intervention) was widened to include pregnant women enrolled in the National Health Service and to aged people who are beneficiaries of the Solidarity Complement for Seniors (SCI).

SCI is an integrated monetary installment in the Subsystem of Solidarity of the Public System of Social Security, destined for national and foreign citizens with low resources. It is a distinguishing installment, that is, it is an additional support to the resources that the addressees already possess. It was given €21 million for both programmes.

The rest of the publicly funded oral health care system in Portugal is complex and not very comprehensive for dental medicine. Dentists may contract to one or more Sick Fund schemes. Each scheme has its own list of eligible treatments and scale of fees and most include emergency care. Few provide cover for advanced prosthodontics and those that do, usually have a prior approval system. The Social Security system is controlled by a national law and each Fund is self regulating within its own rules.

Most oral healthcare is provided in private (liberal) practices although a few hospitals and Health Centres from the National Health Service have dentists.

Domiciliary care is not offered in the Public System.

### Private insurance for dental care

The Private Healthcare insurance market in Portugal is growing quickly. Some companies are starting to include dental medicine care and dental medicine care plans. Such plans are often expensive and can have two options: reimbursement and convention. In the first system, the patient pays the total cost of treatment to the dentist and then reclaims, as appropriate from the company. Prior approval applies through reports from the dentist and sometimes, contributions may be made to advanced prosthodontics. In the second system, the cheaper and the most common, the dentist earns a certain amount for each treatment defined by the insurance company. A part of this amount is paid by depending upon the company and the patient has to make directly to the dentist a co-payment that varies in function of the contract established between the company and the patient.

Dental care is excluded from the Public Health System, mainly for financial reasons, except as described above.

### The Quality of Care

The quantity or the quality of the care provided is monitored by the OMD and in most of the cases fraud is identified and pursued. Complaints from patients are dealt with in two different ways (see below).

### Health data

		Year	Source
DMFT at age 12	1.50	2004	OECD
DMFT zero at age 12	47%	2004	OECD
Edentulous at age 65	39%	2001	ONSA

"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 are no water fluoridation schemes. The PNPSO provides fluoride toothpaste to some children who are under the scope of the programme.

## Education, Training and Registration

### Undergraduate Training

To enter dental school a student must finish secondary school, and then undertake national exams, to apply to the university, according to the *Numerous Clausus* that are defined per University. Then the candidates are selected after consideration of the average classification obtained on the school and on the national exams.

Three of the dental schools are publicly owned and run, and four are private. The three state dental schools are located in university faculties of Medicine (*Coimbra*) or in faculties of Dental Medicine (*Porto* and *Lisbon*). The private schools are in Institutes of Health (North - CESPO and South - Egas Moniz), in the Fernando Pessoa University and in the Catholic University. Some students in private schools receive help towards their tuition fees, but not all.

Year of data:	2007
Number of schools	7
Student intake	591
Number of graduates	425
Percentage female (2006)	59%

In 2007 there were an abnormally high number who did not graduate, for various reasons. Some students changed to medicine and some failed to conclude their graduation successfully. However more importantly, the *numerus clausus* increased every year. So, the number of graduates in 2007 referred to the *numerus clausus* defined in 2001.

Until the entry into the EU in 1986, many dentists qualified as "Stomatologists" who are medical practitioners with additional dental training. They are trained in public hospitals of the National Health Service. EU membership has caused a growth of the number of dentists whose education meets the requirements of the Dental Directives (*Médicos Dentistas*) and a reduction of the education of stomatologists. Few stomatologists are still being trained per year (one only in 2008).

The students who entered university in 2005 or after have planned study of 5 years duration, which includes theoretical education and practical training. Before 2005 the education had a duration of 6 years.

### Qualification and Vocational Training

#### Primary dental qualification

The main degree which may be included in the register is the *Carta de curso de licenciatura em medicina dentária* (diploma conferring official recognition of completion of studies in dentistry).

#### Vocational Training (VT)

There is no requirement for post-qualification vocational training in Portugal although its implementation was being

analysed by the *Ordem dos Médicos Dentistas* (OMD) in 2008.

### Registration

To obtain registration an applicant must hold a degree or Diploma in Dental Medicine or meet the requirements for European Union freedom of movement.

Applications are to the OMD, which also holds the register. The Statute of the OMD defines the acts that a dentist may perform as "the study, prevention, diagnosis and treatment of dental and oral diseases, jaws and annexed structures".

Cost of registration (2008)	€250+
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Registration costs from €250 to €1000, depending on the administrative procedures for the analysis of each request.

#### Language requirements

Migrants have to have knowledge of the language necessary for practising the profession in Portugal. The rules conform to the 2005 Directive on the recognition of professional qualifications. Nevertheless, the disposition of this had not been not completely transposed into an official control of entry by 2008.

### Further Postgraduate and Specialist Training

#### Continuing education



Continuing education is regulated by the OMD and is expected to be mandatory by January 2009. However its implementation was not yet completed in 2008. The draft law which regulates continuing education already foresees its conditions and the terms.

The OMD arranges an annual continuing education programme; there is one annual multidisciplinary scientific congress (3 days) and another scientific congress each two years. There are also several courses such as: thematic courses, usually one-day in length; mini-courses (half-a-day courses) and practical courses. Dentists who attend pay a registration fee and receive a Certificate of Attendance.

#### Specialist Training

Specialist training in Portugal, in the recognised specialties of orthodontics and oral surgery, is at least 3 years in length, and takes place in the universities, and is followed by a clinical cases presentation exam evaluated by a jury nominated by the OMD. Students receive no particular remuneration during training.

The titles awarded for specialist qualification (provided by OMD) are:

-  especialista em ortodontia (orthodontics)
-  especialista em cirurgia oral (oral surgery).

Specialists must register as such in a register administered by the OMD.

## Workforce

### The Structure of the Dental Profession

As in several other EU countries, dentists did not exist as an identifiable independent profession until Portugal became a member of the European Community (in 1986). Before then, oral health care was provided by *Stomatologists*, who undertook 3 years of dental training after obtaining their medical degree. Stomatologists work in hospitals and in private practice. Portuguese Stomatologists, as well as dentists (Médicos Dentistas), can work in other countries of the EU under "acquired rights" legislation.

To complement the two groups identified there are also Odontologists, a professional category introduced by the government many years ago to meet the problem of their illegal practice. None are being trained now, but there is still pressure on the government from these unrecognised practitioners, to recognise them individually within the Laws which govern the dental discipline. It is reported by the OMD, that some of them are practising illegally in Portugal. They certainly do not have "Acquired Rights" to enable them to work elsewhere in the EU.

The European Commission, following pressure from the Portuguese Dental Association (OMD), decided in early 2003 to take a recommendation before the European Court of Justice, in connection with Portuguese legislation on the profession of "odontologista", which regularises, with this professional title, certain groups that practice dentistry in Portugal with no legal basis. The Commission considered this legislation to be contrary to Directives 78/686/EEC and 78/687/EEC on the mutual recognition of qualifications of practitioners of dentistry and the coordination of training for that profession respectively, since the profession of "odontologista" as defined in the legislation in question, operates in virtually the same area as that of dentists holding the Portuguese qualification referred to in Directive 78/686/EEC, which respects the training conditions laid down in Directive 78/687/EEC.

The Commission deemed that the profession of "odontologista" would therefore seem to be alternative to and to compete with that of dentist. "Odontologistas" do not, however, have the qualifications provided for in Directive 78/686/EEC and so they stated that that their training is in no way comparable to that laid down in Directive 78/687/EEC. The Commission consequently considered that the legislation in question conflicts with the purposes of the Directives as regards both freedom of movement for members of the professions and public health, and in fact circumvents these Directives.

### Dentists

Year of data:	2008
Medicos Dentistas registered	6,150
Medicos Dentistas in active practice	5,700
Population to dental worker ratio*	1,503
Percentage female	53%
Qualified overseas	892
Stomatologists	698

Odontologists	666
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\* active dentists, stomatologists & odontologists

### *Movement of dentists across borders*

There is a significant cross border movement, which the OMD report was increasing (also) significantly in 2008.

Until the late 1990s Brazilian-trained dentists were allowed to practice in Portugal under a bi-lateral agreement with Brazil. However, since the implementation of the EU Directives immigrants from Brazil are recognised no differently to those who enter from other non-EU/EEA countries. This means that they need to gain recognition of their diplomas through the public universities.

### *Specialists*



Year of data:	2007
Orthodontics	38
Oral Surgery	4
OMFS	90

The specialties of Orthodontics and Oral Surgery were introduced in 1999. Oral Maxillo-facial surgery is a medical specialty.

Most of the specialists work in private practice, only.

### Auxiliaries

Other than Dental Assistants, for whom there is no organised formal education, or training requirements, there are two other recognised grades in Portugal. They are:

-  Dental hygienists
-  Dental technicians

Year of data:	2008
Hygienists	500
Technicians	546
Denturists	0
Assistants (2004 data)	3,400
Therapists	0
Other	0

### *Dental Hygienists*

Dental hygienists must train in dental schools or Health Institutes and gain the recognisable qualification before they can work. Their training course has a 3-year duration, and at the end they have a bachelor certificate.

To work they have to be registered. The registration is administered by the Ministry of Health. Hygienists must work under the direction of a dentist, who must be present at the office when they are working. The permitted acts for hygienists are oral hygiene education and screening, examination, history taking and prophylaxis (scaling), the application of topical medicaments and sealants, clinical assistance to the dentist and care of dental equipment. They are not permitted to give local anaesthetics.

They can be paid either by a percentage of the dental fees established by the dentist or by a salary.

*Dental Technicians*

Training for dental technicians is at dental schools and Health Institutes and lasts 3 years, at the end of which the student has a certificate (a registerable qualification) for dental technicians. Legally, they can only prepare prostheses. Students may study for one more year and obtain a degree (4 years). However, most of them do not have academic qualifications.

They must register with the Ministry of Health. They may also register with the Dental Technicians' Association, but this is not compulsory. Those who are medical devices fabricants have to be registered at the Competent National Authority for Medical Devices (INFARMED)

Technicians work in dental laboratories and earn fees from dentists for their work.

*Dental Assistants*

There is no available information about dental assistants in Portugal. There is no register for them.

Dental Assistants in Portugal are mandatory in each dental team working under a valid clinical direction. There is no compulsory formal training for dental assistants. However they can obtain technical training in some universities or institutes that provide professional courses. The OMD also allows them to attend specific seminars and workshops organised during the annual OMD congress.

## Practice in Portugal

Year of data:	2008
General (private) practice	6,974
Public dental service	43
University (2004 data)	200
Hospital	90
Armed Forces	31
General Practice as a proportion is	95%

These figures for hospitals refer to stomatologists who practise only in hospitals. The remainder are in general (private) practice. Note: approximately 50% of the population is not provided with dental care, due to financial reasons, amongst others.

### Working in General Practice

If a dentist is contracted to a Private Sick Fund, he claims his fees directly from the scheme and there is in most cases no patient charge, except for care that is not covered. A co-payment from patient in some Private Sick Funds does happen. Dentists who are not contracted may still accept patients from Sick Funds but the patient pays the fee and reclaims a part of it from the scheme.

Stomatologists work within a similar system, but Odontologists do not (they are limited to a certain number of types of treatment, as they do not have appropriate training).

#### *Fee scales*

In Portugal most of the dentists work in private practice, where patients pay 100% of fees, and also work with patients included in sick fund schemes. Each sick fund is self regulating in the setting of fees and the OMD have no part in the process.

Specialists receive the same fees as the generalists, when they are paid by the sick fund system.

There are no formal controls on the quality and quantity of care provided in private practice, other than those described in the ethical code.

In 1998 a law was introduced which allows patients who receive private or general oral health care from a doctor or a dentist to produce receipts and gain income tax relief. The tax relief may be up to 100% depending upon the person's income.

#### *Joining or establishing a practice*

There are no restrictions on the establishment of dental practices. However, the law regulates the operation of dental clinics and consulting rooms as health units which, regardless of their name and legal structure, carry out activities related to the prevention, diagnosis and treatment of disorders and diseases of the teeth, mouth, jaws and adjacent tissues.

In order to promote quality and safety, by adopting a similar system to that established regarding already regulated health centres, this law defines the requirements which

concern facilities and equipment, as well as the rules regarding organisation and operation, regulates the licensing process and establishes the supervising bodies, and the tools for the practice of dentistry at national and regional levels.

Most dentists work in single-handed practice but occasionally mixed practices are established, with a dentist, a stomatologist or even an odontologist (the premises may be shops, special buildings, or converted houses).

Dentists can be employed as assistants, with legal responsibility for their own work, and are then usually paid a percentage of their gross income. Only rarely do assistants progress to partnerships. No government funding is available for the purchase of practices.

### Working in the Public Clinics (Centros de Saúde)

There are about 400 Public Health Centres: in 2008 only few dentists were working in health centres or clinics, although there were dental surgeries in some. OMD negotiated with the State (Direcção Geral de Saúde) some salaried posts to provide care for children and other priority groups – progress had already been made with the National Programme for Oral Health Promotion (PNSOP) on children and teenagers and then with pregnant and aged people. This programme is being executed in some health establishments of the Health Ministry and it relates to a whole range of activities of primary and secondary tooth decay prevention.

The PNPSO has a primary strategy for intervention, based on oral health promotion and on oral illness prevention.

### Working in Hospitals

Only Stomatologists are allowed to work in the approximately 80 Public hospitals in Portugal, and there are very few dental posts. The number of private hospitals is growing and some dentists work in them, but no information is available about the dental access to these premises.

### Working in Universities and Dental Faculties

The dentists who work in the dental schools are salaried, although most of them maintain commitments in private practice. Their duties are mainly teaching. The quality of this function is monitored by the Ministry of Higher Education. The number of dentists working in Universities is growing due to an increase in the number of private dental schools.

To teach in universities, in general a dentist would not only need the degree of a licentiate (6 years of study) but also hold a Master's degree, or Doctorate (the highest degree of a faculty or university).

### Working in the Armed Forces

There are dentists working in the Armed Forces. In 2008 this included 13 in the Army, 11 in the Navy (8 females) and 7 in the Air Force (3 females).

## Professional Matters

### Professional associations

The national dental association in Portugal is the *Ordem dos Médicos Dentistas* (OMD), which also administers the dental register. All dentists are members - it is obligatory to be a member to practice. (Stomatologists are regulated by their own Ethical Code and association).

OMD is a national association (for now) without regional branches, but only with the possibility of being represented at a regional level. The OMD is a Public Entity, autonomous, independent from the Portuguese State, which regulates dental practice in Portugal. There is a full time working office structured by a national headquarter in Porto (north of the country) and 3 local delegations - one in Lisbon and two more in each one of the two political and administrative autonomous regions (Açores and Madeira). The OMD has a General Assembly, a Board of Directors a Fiscal Board and also a Disciplinary Board. The President (Bastonário) of the OMD, as well as the Board of Directors and the Fiscal Board, are directly elected by all members. The Disciplinary Board is also directly elected but within an autonomous election.

The OMD provides the relevant, professional information to its members. This includes international and national legislation and also transnational recommendations such as CED information, that are able to clarify (as much as possible) the path that must be taken.

	Number	Year	Source
Ordem dos Médicos Dentistas	5,700	2008	OMD

Stomatologists are members of a college of the Portuguese Medical Association and odontologists have their own association.

There is no specific body to register odontologists, although they do need to register with the Ministry of Health. There is also a disciplinary body working to regulate and produce an ethical code for them.

### Ethics and Regulation

#### *Ethical Code*

In Portugal, there are laws and codes which control professional conduct and ethical behaviour. They include fitness to practise, advertising and continuing education.

#### *Fitness to Practise/Disciplinary Matters*

Complaints from patients are dealt with in two different ways. If the issue involved is solely one of contract then it is considered by a legal assessor. If the quality of care is challenged then the patient is examined by the Clinical Director in a Sick Fund and/or by an independent dentist, if the patient has been treated by private contract. If *prima facie* evidence is found to support any complaint, it may be referred to the Ethical Council of OMD for investigation. Only dentists serve on the Council.

The Council has the power to reprimand, suspend for up to five years or remove from the register. Any appeal against

a decision of the Council is made to the administrative courts.

None of the above prevents civil action by patients in the courts. All in all, the procedure is very slow and each case may take two to three years to conclude. Dentists may also appeal to the courts. Criminal offences are included in the court process.

#### *Data Protection*

There is an internal Portuguese Law that transposed the EU Directive on Data Protection. Dentists must comply with this legislation by legalising their clinical database and also by preventing clinic files from any privacy violation.

#### *Advertising*

The OMD is responsible for the regulation about advertising in Portugal. There is an internal national rule according to the general law and also according to the Ethical Code for Dentists. Websites may be used, but only according to the Ethical Code of the OMD.

#### *Indemnity Insurance*

Liability insurance is not compulsory for dentists. However, professional insurance is provided by private general insurance companies. Cover depends on the dentist's individual requirements and premiums will vary to reflect this. There is no minimum mandatory rate.

#### *Corporate dentistry*

According to the 26<sup>th</sup> Article of the Deontological Code of the OMD, dentists may form into companies. The number of them is unknown.

Non-dentists can own a company, but according to the Deontological Code, companies must have a clinical director, who must be a dentist.

#### *Tooth whitening*

Portugal implements the legislation that restricts the free sale of products that contain hydrogen peroxide with greater than 0.1% concentration, whilst no specific national legislation exists on tooth whitening products. The regulating national authority is the *INFARMED*, which follows the legislation of the European Union on this matter.

In 2008, the OMD shared the then opinion of the Scientific Commission in Consumers Products (SCCP) that the tooth-whitening products with hydrogen peroxide content between 0.1 and 6% should not be on free sale and can only be used after the approval and under the supervision of a dentist.

### Health and Safety at Work

Inoculations, such as Hepatitis B are not compulsory for the workforce. A co-payment of 40% for the cost of them is guaranteed by the National Health Service.

*Ionising Radiation*

There is an internal law that transposes the EURATOM Directive. There is formal training in radiation protection for the one responsible for the radiation practise in each dental office. For dentists the law assumes that their general qualification in dentistry already allows them to work with radiation practices.

There is no mandatory continuing education requirement.

*Hazardous waste*

Portugal has specific legislation on hazardous waste, concerning the general question of waste management. The law has even created a new electronic integrated System (SIRER), in order to register the relevant information on the level of produced and imported waste by the responsible units. Nevertheless, this legislation does not refer specifically to amalgam, because as it was said, it is a generic law.

All those responsible for each unit related to hazardous waste have to comply with the law, by assuming some specific legal obligations towards the Health Ministry, such as sending regular and periodic information about the individual waste management.

At a national level, there is some regulation that recommends the use of the amalgam separators. But this is not legally mandatory. The spirit of the law points out the importance of its use, in order to improve the achievement of complete equipment by the dental professionals.

## Regulations for Health and Safety

<i>For</i>	<i>Administered by</i>
Ionising radiation	Departamento de Protecção e Segurança Radiológica, and Laboratório Nacional de Energia e Tecnologia Industrial
Electrical installations	Local city authorities, and (forthcoming) regulation by the Ministry of Health
Waste disposal	Ministry of Health
Medical devices	Ministry of Health
Infection control	Ministry of Health

## Financial Matters

## Retirement pensions and Healthcare

Employees pay premiums of about 11% of earnings (with employers contributing 23.75% of earnings), which, in addition to the retirement pension also provides social security protection against unemployment, and includes the sick fund contribution.

The scheme for self-employed people is different - they pay a quarterly amount based on the previous year's income. Retirement pensions in Portugal are typically 80% of a person's salary on retirement (for 36 years' work). Normal retirement age is 65 years. Dentists can practice beyond the normal retirement, as there is no age limitation.

## Taxes

*Income Tax*

There is a national income tax (dependent on salary) with rates up to 40% of gross salary (at incomes above €52,300).

*VAT/Sales tax*

VAT is payable at various rates (20% normally and 5% for anaesthetics). It is payable on all dental equipment and consumables.

## Various Financial Comparators

Zurich = 100	Lisbon 2003	Lisbon 2008
Prices (excluding rent)	65.1	72.3
Prices (including rent)	68.5	76.4
Wage levels (net)	25.1	32.9
Domestic Purchasing Power	37.7	43.0

*Source: UBS August 2003 & January 2008*

## Other Useful Information

<i>Competent Authority:</i>	<i>Main National Association and Information Centre:</i>
Ministério da Saúde Departamento de Recursos Humanos da Saúde Avenida Miguel Bombarda, 6 1000-208 Lisboa Tel: + 351 21 7984200 Fax: + 351 21 7984220 E-mail: <a href="mailto:drhs@drhs.min-saude.pt">drhs@drhs.min-saude.pt</a> Website: <a href="http://www.min-saude.pt">http://www.min-saude.pt</a>	Ordem dos Médicos Dentistas (OMD) Av. Dr Antunes Guimarães, 463 4100 -080 Porto Portugal Tel: + 351 22 619 7690 Fax: + 351 22 619 7699 Email: <a href="mailto:ordem@omd.pt">ordem@omd.pt</a> Website: <a href="http://www.omd.pt">www.omd.pt</a>
<i>Publications:</i>	
Boletim Informativo Av. Dr Antunes Guimarães, 463 4100 - 080 Porto Portugal Tel: + 351 22 619 7690 Fax: + 351 22 619 7699 Email: <a href="mailto:ordem@omd.pt">ordem@omd.pt</a> Website: <a href="http://www.omd.pt">www.omd.pt</a>	Lisbon Delegation Campo Grande, 30-5 <sup>o</sup> -C 1700-093 Lisboa Portugal Tel: + 351 21 794 1344 Fax: + 351 21 799 3551 Email: <a href="mailto:delegacao@omd.pt">delegacao@omd.pt</a> Website: <a href="http://www.omd.pt">www.omd.pt</a>
	Madeira Delegation Vereda da Vargem, Bloco A – Conjunto Habitacional do Amparo S. Martinho 9000-276 Funchal Tel.: +351 291 761 178 Fax: +351 291 768 252 Email: <a href="mailto:delegacao.madeira@omd.pt">delegacao.madeira@omd.pt</a> Website: <a href="http://www.omd.pt">www.omd.pt</a>

## Dental Schools:

<i>Public Faculties:</i>	
Faculdade de Medicina Dentária do Porto Rua Dr Manuel Pereira da Silva 4200 Porto Tel: + 351 22 5093938 Fax: + 351 22 5507375 Email: <a href="mailto:fmdup@fmd.up.pt">fmdup@fmd.up.pt</a> Website: <a href="http://www.fmd.up.pt">www.fmd.up.pt</a>	Faculdade de Medicina Dentária de Lisboa Cidade Universitária 1600 Lisboa Tel: + 351 21 7922600 Fax: + 351 21 7957905 Email: <a href="mailto:correio@fmd.ul.pt">correio@fmd.ul.pt</a> Website: <a href="http://www.fmd.ul.pt">www.fmd.ul.pt</a>
Dentists graduating each year 2005/2006 = 60 Number of students 2006/2007 = 404	Dentists graduating each year: 2006/2007 = 63 Number of students: 2007/08 = 378
Faculdade de Medicina da Universidade de Coimbra Licenciatura de Medicina Dentária Av. Bissaya Barreto 3049 Coimbra Codex Tel: + 351 23 9400 578 Fax: + 351 23 9402 910 Email: <a href="mailto:dmduc@iol.pt">dmduc@iol.pt</a> Website: <a href="http://www.fmed.uc.pt">www.fmed.uc.pt</a>	
Dentists graduating each year: 2006/2007 = 37 Number of students: 2006/2007 = 193	

Private Faculties:

Instituto Superior de Ciências da Saúde do Norte  
Rua Central da Gandra 1317  
4580 Paredes  
Tel: + 351 22 4157142  
Fax: + 351 22 4155954  
Website: <http://www.cespu.pt/cespu/universitario/iscsn/meddent.asp>

Dentists graduating each year 2006/2007 = 66  
Number of students 2006/2007 = 500

Universidade Fernando Pessoa  
Rua Carlos da Maia, 296  
4200-150 Porto  
Tel: + 351 22 5074630  
Fax: + 351 22 5074637  
Email: [geral.asaude@ufp.pt](mailto:geral.asaude@ufp.pt)  
Website: <http://www.ufp.pt>

Dentists graduating each year: 2006/2007 = 70  
Number of students: 2007/2008 = 586

Instituto Superior de Ciências da Saúde Egas Moniz  
Quinta da Granja  
Travessa da Granja  
2825 Monte da Caparica  
Tel: + 351 21 2946700  
Fax: + 351 21 2946768  
Email: [iscsem@egasmoniz.edu.pt](mailto:iscsem@egasmoniz.edu.pt)  
Website: [www.egasmoniz.edu.pt/iscsem/index.html](http://www.egasmoniz.edu.pt/iscsem/index.html)

Dentists graduating each year: 2006/2007 = 78  
Number of students: 2007/2008 = 419

Universidade Católica Portuguesa  
Centro Regional das Beiras  
Estrada da Circunvalação,  
3504-505 Viseu  
Tel: + 351 23 2430200  
Fax: + 351 23 2428344  
Website: [www.ucp.pt](http://www.ucp.pt) or [www.crb.ucp.pt](http://www.crb.ucp.pt)

Dentists graduating each year: 2006/2007 = 50  
Number of students: 2007/2008 = 229