
DIRECTIONS

NATIONAL HEALTH SERVICE, ENGLAND

The Primary Dental Services Statement of Financial Entitlements (Amendment) (No. 2) Directions 2026

The Secretary of State for Health and Social Care, having consulted in accordance with section 103(4) of the National Health Service Act 2006^(a) with the bodies appearing to the Secretary of State to be representative of persons whose remuneration these Directions relate, gives the following Directions in exercise of the powers conferred by sections 103(1) and (3), 109(4), 272(7) and (8) and 273(1) and (4) of that Act.

Citation, commencement, extent and application

1.—(1) These Directions may be cited as the Primary Dental Services Statement of Financial Entitlements (Amendment) (No. 2) Directions 2026.

(2) These Directions come into force on 1st April 2026.

(3) These Directions extend to England and Wales but apply to England only^(b).

Amendment of the General Dental Services Statement of Financial Entitlements Directions 2013^(c)

2.—(1) Section 3 (Payment of Monthly Annual Contract Value Payments), is amended as follows—

- (a) In paragraph 3.1, after the words “where applicable,” insert “required number of urgent treatments or”;

(a) 2006 c. 41. Section 103(3) was amended by paragraph 45 of Schedule 4 to the Health and Social Care Act 2012 (c. 7) and paragraph 1 of Schedule 1 to the Health and Care Act 2022 (c. 31).

(b) By virtue of section 271(1) of the National Health Service Act 2006, the powers being exercised by the Secretary of State are exercisable only in relation to England.

(c) The General Dental Services Statement of Financial Entitlements 2013 was given on 28th March 2013. The Directions and the various amendments to them are available at: <https://www.gov.uk/government/collections/primary-dental-services-statements-of-financial-entitlements-directions>. Hard copies of these documents can be obtained by writing to the Dentistry Team, Department of Health and Social Care, 3rd Floor, 39 Victoria Street, London SW1H 0EU.

- (b) In paragraph 3.21(g), after the words “where applicable,” insert “required number of urgent treatments or”;
- (c) In paragraph 3.23(e), after the words “units of dental activity” in both places those words occur insert “, required number of urgent treatments”.

3. After Section 10D (Urgent Dental Care Incentive Scheme) insert—

“10E Urgent Treatment Payments

10E.1. This Section sets out the payments, and conditions in respect of those payments, for the provision of urgent treatment. For a relevant contractor, a required number of urgent treatments must be provided in accordance with regulation 17A of the GDS Contracts Regulations.

Interpretation: general

10E.2. In this Section—

“Activity payment” means the payment to a contractor in respect of a completed UCoT, as part of the required number of urgent treatments and as described in paragraph 10E.4.1;

“Complete” has the meaning given in regulation 2 of the GDS Contracts Regulations;

“Credits of units of dental activity” means the number of units of dental activity awarded to a contractor for the delivery of a UCoT, as calculated in accordance with paragraph 10E.4.5;

“Directory of Services profile” means the official listing of a provider of NHS services in the NHS’s Directory of Services database, providing information to enable patients to be directed to various services^(a);

“Fixed payment” means the payment to a contractor in respect of the administration of the contractor making an appointment available for the purposes of delivering a UCoT to a patient, as part of the required number of urgent treatments and as described in paragraph 10E.4.1;

“Monetary value of a unit of dental activity” has the meaning given in paragraph 10E.4.3;

“Patient information leaflet” means the document a contractor is required to produce and make available to patients, including prospective patients, in accordance with paragraph 34(2) of Schedule 3, and schedule 4, to the GDS Contracts Regulations;

“RCV” means the Relevant Contract Value in accordance with regulation 2 of the GDS Contracts Regulations;

“Relevant Contractor” means a contractor who must provide a required number of urgent treatments for each financial year in accordance with regulation 17A(7) of the GDS Contracts Regulations;

(a) <https://digital.nhs.uk/services/directory-of-services-dos>

“Required number of urgent treatments” means the number of urgent courses of treatment a relevant contractor must provide in a given financial year in accordance with regulation 17A of the GDS Contracts Regulations;

“UCoT” means an urgent course, or courses, of treatment;

“Urgent course of treatment” means a Band 1 course of treatment consisting of urgent treatment(a) only;

“Unit of dental activity value” means the number of units of dental activity (UDAs) a contractor will receive for each completed UCoT which is calculated in accordance with the relevant entry in Table A of Schedule 2 to the GDS Contracts Regulations.

Required number of Urgent Treatments

10E.3.1 A relevant contractor is required under Regulation 17A of the GDS Contracts Regulations to provide the required number of urgent treatments.

10E.3.2 The required number of urgent treatments may be revised by NHS England in accordance with regulation 17A(3) and (4) or (6) of the GDS Contracts Regulations, as described in paragraph 10E.6.1.

Payment for Urgent Courses of Treatment

10E.4.1 For each financial year, the contractor will receive a payment equivalent to £75 for each completed UCoT. This will be converted to, and credited, in units of dental activity. For relevant contractors, in respect of the required number of urgent treatments, this will consist of—

- (a) a Fixed payment, equivalent to £15; and
- (b) an Activity payment, equivalent to £60.

10E.4.2 Where a relevant contractor has provided their required number of urgent treatments, any additional UCoT delivered in excess of this number will be credited the equivalent of £75 in units of dental activity and the Fixed or Activity payment will not apply to these additional courses of treatment.

10E.4.3. The monetary value of a unit of dental activity under the contract in respect of urgent treatment will be calculated by dividing the RCV by the number of units of dental activity to be provided under the contract, in accordance with regulation 2 of the GDS Contract Regulations. This calculation shall exclude any payments or activity relating to Sedation services and Domiciliary services.

10E.4.4. The unit of dental activity value of a UCoT will vary for each contractor. This value will be calculated by dividing £75 by the monetary value of a unit of dental activity as calculated in accordance with Table A of Schedule 2 to the GDS Contracts Regulations and explained in paragraph 10E.4.3.

(a) See regulation 2(1) of the GDS Contracts Regulations for the meanings of “Band 1 course of treatment” and “urgent treatment”.

10E.4.5. For a relevant contractor, credits of units of dental activity awarded in respect of a UCoT shall be calculated as follows—

- (a) For the Fixed payment: divide £15 by the monetary value of a unit of dental activity and round up to two decimal places.
- (b) For the Activity payment: divide £60 by the monetary value of a unit of dental and round up to two decimal places.
- (c) For a completed UCoT in excess of the required number of urgent treatments: divide £75 by the monetary value of a unit of dental activity and round up to two decimal places.

Payment arrangements

10E.5.1. The total amount of Fixed payments due in respect of the required number of urgent treatments will be calculated on an annual basis at the start of the financial year, or from the date at which the contract commenced if this is partway through the financial year. This amount will be converted to units of dental activity.

10E.5.2. The credits of units of dental activity the contractor is entitled to receive pursuant to paragraph 10E.5.1, will be calculated to apply from the start of the financial year to the end of that financial year. Once this number of credits of units of dental activity has been established for the Fixed payments, the contractor will receive 1/12 of this number in each Monthly ACVP. The credits of units of dental activity for the Activity payments will form part of the total number of units of dental activity agreed to be provided by the contractor under the contract.

10E.5.3. The Activity payment will only be payable, and credited in units of dental activity, where a UCoT has been completed and reported in accordance with paragraph 38 of Schedule 3 to the GDS Contracts regulations. The Fixed payment for each required UCoT will be paid to the contractor regardless of whether the UCoT has been completed.

10E.5.4. If the number of required urgent treatments is revised in accordance with paragraph 10E.6.1, the total amount of Fixed payments for urgent treatments, and the applicable credits of units of dental activity for each Monthly ACVP, will be adjusted accordingly for the remainder of the financial year.

Change to the required number of urgent treatments

10E.6.1. A change to the required number of urgent treatments may occur as a result of either of the following—

- (a) NHS England reducing, during the period beginning with 30th October and ending with 31st March, the required number of urgent treatments for that financial year in accordance with Regulation 17A(3) to (5) of the GDS Contracts Regulations by a maximum of 15%;
- (b) following an adjustment to the NACV requiring a consequential adjustment to the RCV and required number of urgent treatments, in accordance with regulation 17A(6).

10E.6.2. If NHS England decides to change the required number of urgent treatments that the contractor is required to deliver in that financial year —

- (a) the number of credits of units of dental activity in respect of the Fixed payments will be adjusted for the remainder of that financial year to reflect the new required number of urgent treatments; and
- (b) the credits of units of dental activity that have been made available as a result of any adjustment made under sub-paragraph (a), should be used for the provision of other mandatory services activity, unless otherwise agreed with NHS England.

10E.6.3. NHS England will notify the contractor in writing of any reduction in the required number of urgent treatments in accordance with its obligation under regulation 17A(5) of the GDS Contracts Regulations and will issue a contract variation notice.

Reconciliation in respect of the required number of urgent treatments

10E.7.1. At the end of the financial year, NHS England will determine whether the contractor has delivered the required number of urgent treatments, based on the data provided to NHS England by the contractor in accordance with the contractual requirement in paragraph 38 of Schedule 3 of the GDS Contracts Regulations.

10E.7.2. Where the contractor has provided 100% of the required number of urgent treatments the contractor will be entitled to retain the full amount of Fixed payments and Activity payments that it has received from NHS England.

10E.7.3. Where the contractor has provided 96% or more but less than 100% of the required number of urgent treatments, any associated units of dental activity that have not been provided relating to the Activity payments may be carried forward to the following financial year, in accordance with regulation 19(2)(ii) of the GDS Contract Regulations. These units of dental activity may then be made available for the delivery of other activity under the contract relating to mandatory services, unless otherwise agreed with NHS England.

10E.7.4. Where it is agreed that the contractor is permitted to carry over units of dental activity in accordance with paragraph 10E.7.3 this agreement is made on the basis that it is limited to the next financial year and does not affect the contractor's NACV.

10E.7.5. Where the contractor has delivered less than 96% of the required number of urgent treatments, or less than 100% and there is no agreement for the undelivered units to be carried forward in accordance with paragraph 10E.7.3, NHS England will be entitled to require repayment of all monies relating to Activity payments in respect of the required UCoTs that have not been delivered.”

4. In Part 3 (Supplementary Provisions), in paragraph 12.3, insert in the appropriate place—

““Required number of urgent treatments” means the number of urgent courses of treatment a relevant contractor must provide in a financial year in accordance with regulation 17A of the GDS Contracts Regulations.”.

Amendment of the Personal Dental Services Statement of Financial Entitlements Directions 2013(a)

5.—(1) Section 3 (Payment of Monthly Annual Agreement Value Payments), is amended as follows—

(a) After paragraph 3.21(f), insert the following paragraph—

“(g) the number of units of dental activity or, where applicable, required number of urgent treatments or orthodontic activity the contractor—

- (i) is contracted to provide during the relevant financial year;
- (ii) has so far provided during the financial year, based on the data submitted to NHS England by the contractor, in accordance with its contract condition set by virtue of paragraph 39 of Schedule 3 to the PDS Agreements Regulations; and
- (iii) has left to provide during the financial year.

(b) In paragraph 3.23(e), after the words “units of dental activity” in both places those words occur insert “, required number of urgent treatments”.

6. After Section 10D (Urgent Dental Care Incentive Scheme) insert—

“10E Urgent Treatment Payments

10E.1. This Section sets out the payments, and conditions in respect of those payments, for the provision of urgent treatment. For a relevant contractor, a required number of urgent treatments must be provided in accordance with regulation 13A of the PDS Agreements Regulations.

Interpretation: general

10E.2. In this Section—

“Activity payment” means the payment to a contractor in respect of a completed UCoT, as part of the required number of urgent treatments and as described in paragraph 10E.4.1;

“Complete” has the meaning given in regulation 2 of the PDS Agreements Regulations;

“Credits of units of dental activity” means the number of units of dental activity awarded to a contractor for the delivery of a UCoT, as calculated in accordance with paragraph 10E.4.5;

“Directory of Services profile” means the official listing of a provider of NHS services in the NHS’s Directory of Services database, providing information to enable patients to be directed to various services(b);

(a) The Personal Dental Services Statement of Financial Entitlements 2013 was given on 28th March 2013. The Statement and the various amendments to it are available at: <https://www.gov.uk/government/collections/primary-dental-services-statements-of-financial-entitlements-directions>. Hard copies of these documents can be obtained by writing to the Dentistry Team, Department of Health and Social Care, 3rd Floor, 39 Victoria Street, London SW1H 0EU.

(b) <https://digital.nhs.uk/services/directory-of-services-dos>

“Fixed payment” means the payment to a contractor in respect of the administration of the contractor making an appointment available for the purposes of delivering a UCoT to a patient, as part of the required number of urgent treatments and as described in paragraph 10E.4.1;

“Monetary value of a unit of dental activity” has the meaning given in paragraph 10E.4.3;

“Patient information leaflet” means the document a contractor is required to produce and make available to patients, including prospective patients, in accordance with paragraph 35(2) of Schedule 3, and Schedule 4, to the PDS Agreements Regulations;

“RCV” means the Relevant Contract Value in accordance with regulation 2 of the PDS Agreements Regulations;

“Relevant Contractor” means a contractor who must provide a required number of urgent treatments for each financial year in accordance with regulation 13A(7) of the PDS Agreements Regulations;

“Required number of urgent treatments” means the number of urgent courses of treatment a contractor must provide in a given financial year in accordance with regulation 13A of the PDS Agreements Regulations;

“UCoT” means an urgent course, or courses, of treatment;

“Urgent course of treatment” means a Band 1 course of treatment consisting of urgent treatment(a) only;

“Unit of dental activity value” means the number of units of dental activity (UDAs) a contractor will receive for each completed UCoT which is calculated in accordance with the relevant entry in Table A of Schedule 2 to the PDS Agreements Regulations.

Required number of Urgent Treatments

10E.3.1 A relevant contractor is required under Regulation 13A of the PDS Agreements Regulations to provide the required number of urgent treatments.

10E.3.2 The required number of urgent treatments may be revised by NHS England in accordance with regulation 13A(3) and (4) or (6) of the PDS Agreements Regulations, as described in paragraph 10E.6.1.

Payment for Urgent Courses of Treatment

10E.4.1 For each financial year, the contractor will receive a payment equivalent to £75 for each completed UCoT. This will be converted to, and credited, in units of dental activity. For relevant contractors, in respect of the required number of urgent treatments, this will consist of—

- (a) a Fixed payment, equivalent to £15; and
- (b) an Activity payment, equivalent to £60.

(a) See regulation 2(1) of the PDS Agreements Regulations for the meanings of “Band 1 course of treatment” and “urgent treatment”.

10E.4.2 Where a relevant contractor has provided their required number of urgent treatments, any additional UCoT delivered in excess of this number will be credited the equivalent of £75 in units of dental activity and the Fixed or Activity payment will not apply to these additional courses of treatment.

10E.4.3. The monetary value of a unit of dental activity under the contract in respect of urgent treatment will be calculated by dividing the RCV by the number of units of dental activity to be provided under the contract, as set out in regulation 2 of the PDS Agreements Regulations. This calculation shall exclude any payments or activity relating to Sedation services and Domiciliary services.

10E.4.4. The unit of dental activity value of a UCoT will vary for each contractor. This value will be calculated by dividing £75 by the monetary value of a unit of dental activity as calculated in accordance with Table A of Schedule 2 to the PDS Agreements Regulations and explained in paragraph 10E.4.3.

10E.4.5. For a relevant contractor, credits of units of dental activity awarded in respect of a UCoT shall be calculated as follows—

- (a) For the Fixed payment: divide £15 by the monetary value of a unit of dental activity and round up to two decimal places.
- (b) For the Activity payment: divide £60 by the monetary value of a unit of dental activity and round up to two decimal places.
- (c) For a completed UCoT in excess of the required number of urgent treatments: divide £75 by the monetary value of a unit of dental activity and round up to two decimal places.

Payment arrangements

10E.5.1. The total amount of Fixed payments due in respect of the required number of urgent treatments will be calculated on an annual basis at the start of the financial year, or from the date at which the contract commenced if this is partway through the financial year. This amount will be converted to units of dental activity.

10E.5.2. The credits of units of dental activity the contractor is entitled to receive pursuant to paragraph 10E.5.1, will be calculated to apply from the start of the financial year to the end of that financial year. Once this number of credits of units of dental activity has been established for the Fixed payments, the contractor will receive 1/12 of this number in each Monthly AAVP. The credits of units of dental activity for the Activity payments will form part of the total number of units of dental activity agreed to be provided by the contractor under the contract.

10E.5.3. The Activity payment will only be payable, and credited in units of dental activity, where a UCoT has been completed and reported in accordance with paragraph 39 of Schedule 3 to the PDS Agreements Regulations. The Fixed payment for each required UCoT will be paid to the contractor regardless of whether the UCoT has been completed.

10E.5.4. If the number of required urgent treatments is revised in accordance with paragraph 10E.6.1, the total amount of Fixed payments for urgent treatments, and the applicable credits of units of dental activity for each Monthly AAVP, will be adjusted accordingly for the remainder of the financial year.

Change to the required number of urgent treatments

10E.6.1. A change to the required number of urgent treatments may occur as a result of either of the following—

- (a) NHS England reducing, during the period beginning with 30th October and ending with 31st March, the required number of urgent treatments for that financial year in accordance with regulation 13A(3) to (5) of the PDS Agreements Regulations by a maximum of 15%;
- (b) following an adjustment to the NAAV requiring a consequential adjustment to the RCV and required number of urgent treatments, in accordance with regulation 13A(6).

10E.6.2. If NHS England decides to change the required number of urgent treatments that the contractor is required to deliver in that financial year—

- (a) the number of credits of units of dental activity in respect of the Fixed payments will be adjusted for the remainder of that financial year to reflect the new required number of urgent treatments; and
- (b) the credits of units of dental activity that have been made available as a result of any adjustment made under sub-paragraph (a) should be used for the provision of other mandatory services activity, unless otherwise agreed with NHS England.

10E.6.3. NHS England will notify the contractor in writing of any reduction in the required number of urgent treatments in accordance with its obligation under regulation 13A(5) of the PDS Agreements Regulations and will provide a contract variation notice.

Reconciliation in respect of the required number of urgent treatments

10E.7.1. At the end of the financial year, NHS England will determine whether the contractor has delivered the required number of urgent treatments, based on the data provided to NHS England by the contractor in accordance with the contractual requirement in paragraph 39 of Schedule 3 of the PDS Agreements Regulations.

10E.7.2. Where the contractor has provided 100% of the required number of urgent treatments the contractor will be entitled to retain the full amount of Fixed payments and Activity payments that it has received from NHS England.

10E.7.3. Where the contractor has provided 96% or more but less than 100% of the required number of urgent treatments, any associated units of dental activity that have not been provided relating to the Activity payments may be carried forward to the following financial year, in accordance with regulation 15(2)(ii) of the PDS Agreements Regulations. These units of dental activity may then be made available for the delivery of any other activity under the contract relating to mandatory services, unless otherwise agreed with NHS England.

10E.7.4. Where it is agreed that the contractor is permitted to carry over units of dental activity in accordance with paragraph 10E.7.3 this agreement is made on the basis that it is limited to the next financial year and does not affect the contractor's NAAV.

10E.7.5. Where the contractor has delivered less than 96% of the required number of urgent treatments, or less than 100% and there is no agreement for the undelivered units to be carried forward in accordance with paragraph 10E.7.3, NHS England will be entitled to require repayment of all Activity payments in respect of the required UCoTs that have not been delivered.”

7. In Part 3 (Supplementary Provisions), in paragraph 12.3, insert in the appropriate place—

““Required number of urgent treatments” means the number of urgent courses of treatment a relevant contractor must provide in a financial year in accordance with regulation 13A of the PDS Agreements Regulations.”

Signed by authority of the Secretary of State for Health and Social Care



Megan Bradish

Date: 31 March 2026

Member of the Senior Civil Service
Department for Health and Social Care