

## Outcome from the Dental Council's 2026/27 proposed budget, fees and levies consultation

Council consulted on the [2026/27 proposed budget, fees and levies](#). The Council considered all feedback received on the consultation at its January 2026 meeting.

Following that consideration Council approved for all professions, the proposed budget for the year from 1 April 2026 to 31 March 2027, the annual practising certificate (APC) fees and discipline levies for the 2027 APC levy year and all other fees (registration, examination, competence, accreditation, and other miscellaneous fees) effective 1 April 2026.

The Council received a total of nine submissions. These are published on [our website](#).

	Contacted	Responded
Practitioners	5477	6
Stakeholders	104	3
Total	5591	9

## Background

The total cost payable by each practitioner is built from two components. These components cannot be interchanged, pooled or shared.

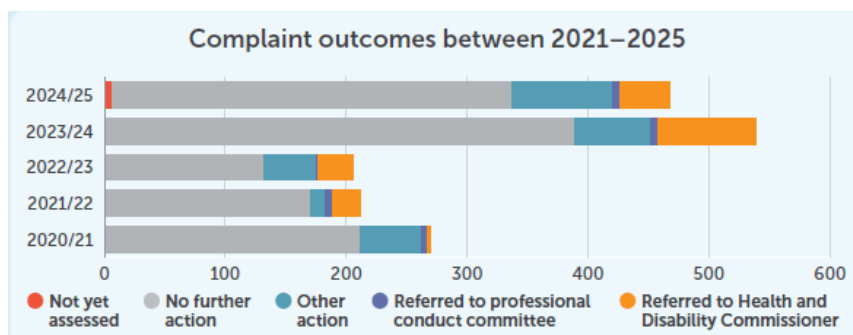
- Annual Practising Certificate (APC) fee, which covers Council operational costs, and
- Disciplinary Levy to fund disciplinary investigations and activity.

The baseline APC fee required (refer [tables 4-8 in the consultation document](#)) to cover the operational costs for 2026/27 is lower than last year for all professions.

To minimise the financial impact on practitioners due to the significant rise in discipline, operational costs have been kept as low as possible while still being able to meet Council's core functions and statutory obligations. This included a deliberate slowing of the Council's strategic initiatives both in 2025/26 and in the 2026/27 budget.

This conservative approach resulted in both a reduced operational budget for 2026/27 and forecast savings being projected for the current 2025/26 year, allowing the return of funds to practitioners by way of a minimum operational reserve refund for all professions (ranging from between \$74.70 – \$224.02 per practitioner) to offset the total APC fee payable, except the technology professions. After significant expenditure in prior years, a top up of \$36.65 per practitioner is required to replenish the dental technicians and clinical dental technicians operational reserve.

The discipline levy required (refer [tables 4-8 in the consultation document](#)) to cover professional conduct matters for 2026/27 is an additional cost for all professions, ranging from between \$165 - \$446 per practitioner. This is due to the pattern of notifications being received remaining at the same levels as in 2024/25, with this volume and nature of conduct matters being factored into the budget, alongside a reassessment of necessary reserves. Conduct matters which arose in 2024/25 have now resulted in significant ongoing expenses in 2025/26 and potentially into 2026/27, just as new cases that arose in 2025/26 are likely to incur costs out two years.



The overall increase in the combined APC fee and disciplinary levy is driven by the increase in the disciplinary levy component imposed on each profession.

**Table 1:** approved fees and levies payable for the 2026/27 year (excluding GST).

Profession	APC fee	Disciplinary levy	TOTAL APC fee and disciplinary levy (excl. GST)
	\$	\$	\$
Dentists and dental specialists	1,144.02	422.33	<b>1,566.36</b>
Oral health therapists	857.85	230.04	<b>1,087.88</b>
Dental hygienists and orthodontic auxiliaries	758.46	370.11	<b>1,128.57</b>
Dental technicians and clinical dental technicians	983.88	165.31	<b>1,149.20</b>
Dental therapists	852.06	446.25	<b>1,298.31</b>

The 2026/27 fees have been published in the [New Zealand Gazette](#) and take effect from 1 April 2026. The APC fee and disciplinary levy for professions with a practising year 1 April 2026 – 31 March 2027 will be payable from the date renewal forms are issued.

### Summary of feedback and Council's response

The submissions on the 2026/27 budget, fees, levies are available on our [website](#), including our responses in full to the professional associations.

The themes raised from the submissions and Council's consideration were as follows:

#### 1) **Concerns about proposed increases proportionate to regulatory risk and potential cross purposing between operational and disciplinary funds**

The Council cannot and does not cross subsidise between operational and disciplinary reserves.

The Council is a responsible steward of practitioner money. The APC is made up of three components. A year-on-year comparison of APC fees (as detailed in [tables 4-8 in the consultation document](#)) show:

- **Baseline APC** - Operational costs are down year on year, resulting in a lower baseline APC fee required from practitioners to fund the 2026/27 expenditure.
- **Refund/top up minimum reserve** - Savings from prior years mean excess funds held in operational reserves are being returned to practitioners by way of a reduction in the total APC fee payable for all professions, except for technology professions, who bear a top up charge required to replenish the operational reserve back to the minimum level.
- **Capital replacement reserve** - The capital reserve that was refunded over the past two years to practitioners has been exhausted and therefore there is no longer a refund available to offset against the total APC fee payable for the 2026/27 year.

Together, across these three components, three of the five professions face an increase in APC fee for 2026/27.

Separately, disciplinary levies have increased for all professions. Alongside the increase in costs relating to PCCs investigating conduct matters, the Council is also now seeing cases of a significantly higher complexity and therefore cost, especially if the PCC lay charges before the Tribunal. This is why a levy was imposed in October 2025, and why we see an increase in the 2026/27 levy.

It also underpins why we are increasing the minimum disciplinary reserve levels for each profession, where a proportionate risk-based approach has been applied – refer response to Theme 2.

Together, APC fee and disciplinary levy for 2026/27 results in a higher total cost to individual practitioners for all the oral health professions this year, primarily due to the increase in the disciplinary levy. These distinct areas of business activity are not financially cross purposed.

#### 2) **Increased minimum reserves without rationale**

Council revisits its reserve level each year. The minimum reserve is set at a level that ensures prudent financial management.

For professions under the umbrella of the Oral Health Therapy association, the disciplinary reserve was set at \$27k based on the known average costs of conduct cases in these professions being \$27k in the past. The disciplinary reserve level now rising from \$27k to \$100k is required to cover one unexpected PCC that progresses

to a Tribunal and is based on the current and quoted projected costs and timeframes for these professions, with a simple case projected to be \$100k this year.

The minimum disciplinary reserve for dental technicians and clinical dental technicians increased from \$27k to \$50k. While the Council believes the cost of a simple ,low-complexity case going through a professional conduct committee and the Tribunal would likely be \$100k, given the lower probability of a conduct matter the increased reserve represents a risk based proportionate approach for the technology professions based on their discipline history but it would not be financially prudent to not cater for an increased reserve given the known cost levels.

The ability to take a phased approach in increasing the level of reserves held is limited given the anticipated cost of a single low complexity conduct case.

The dentist profession has historically had a higher volume of active conduct cases, and this is reflected in the higher minimum disciplinary reserve required to be held by the dentist profession. The increased activity and complexity experienced is why there is an adjustment from \$740k to \$900k minimum reserves.

### **3) Concerns about future out-of-cycle levies and the volatility in disciplinary costs**

Council's role is to ensure oral health practitioners meet and maintain our standards in order to protect the health and safety of the New Zealand public. This can mean investigating complaints when someone has not complied with these standards. The Council has no control over:

- the volume of notifications it receives from the public, police, practitioners, ACC etc.
- the nature or complexity of complaints and the volume of patients affected
- practitioner cooperation with the PCC process

This does create volatility in volume as can be seen in complaint outcomes 2021 – 2025 table and cost.

The Act anticipates this lack of control by allowing a responsible authority to levy for discipline costs as they arise. Where reserves are insufficient to meet an unforeseen increase in the number of complaints reaching the threshold for investigation and the associated additional costs, supplementary levies maybe required.

Since the Act was introduced in 2004, the Council has not previously needed to raise disciplinary levies out of the normal cycle prior to 2025. This mechanism is not used lightly. However, as evidenced by the complaint history 2021 – 2025, an unforeseen change in practitioner conduct has occurred and an increase in legal challenges resulting in a material increase in discipline activity and cost.

The Council does not hold excessive discipline reserves 'just in case'. Instead, any funds remaining above the established minimum reserve are returned to practitioners each year through a 'minimum reserve refund' reducing the overall disciplinary levy. This approach aligns with Office of the Auditor General guidelines, which requires unused reserves to be returned to practitioners over 1-2 years of collection ensuring refunds are provided to those practitioners on the Register who originally paid the levy.

Annually resetting the reserves back to the minimum required does, by its nature, lead to fluctuations across years.

Council aims to work with practitioners and those representing the professions to ensure they have the information and resources needed to understand how practitioners meet their professional obligations and avoid these costs being incurred and carried by those practitioners who are complying.

Please refer to **Attachment 1** regarding other themes.

Thank you again to those who provided feedback during the consultation.

Nāku iti noa, nā



Marie MacKay  
Chief Executive

## Attachment 1: Other themes raised in the consultation

Other themes	Council response
Concerns about increasing levels of complaints, notifications and investigations	<p>We are concerned about the increase in serious cases, and the impact this has on providing good safe care for the NZ public. We are keen to work with representative groups in oral health to better understand this increase in professional conduct cases.</p> <p>The <a href="#">2024/25 Annual Report</a> shows both the increase in complaints received by Council, and separately the increase in complaints meeting the threshold for investigation.</p>
Workforce retention risk with increased fees and levies	<p>The 2026/27 budget was prepared to keep costs for practitioners as low as possible, as seen by the reduced level of strategic initiatives and reductions in operational costs discussed above.</p> <p>The Council must ensure that the fees and levies are set at a rate that allows for it to effectively and efficiently carry out its functions, including the recovery of net Council expenditure, the ability to ensure public safety by responding to notifications received, and the maintenance of appropriate levels of reserves.</p>
Disproportionate burden on lower-paid scopes	<p>The Council notes the concern that being unable to cross-subsidise between professions has a detrimental effect on practitioners practising in the lower paid scopes of practice. Unfortunately, cross-subsidisation is not an option under the Act and the Office of the Auditor General reinforces that cross-subsidisation between professions is not permitted.</p> <p>As the Council has limited options, we have no choice but to set fees and levies following legislative requirements.</p>
Fee based on affordability, income/part time work	<p>When raising fees or levies we treat all practitioners the same regardless of their level of income, working hours, or employment situation.</p> <p>Offering a discount to a particular group would require Council to cross subsidise one profession with another, which is not permitted under the Act and is not in line with the <a href="#">good practice guidelines established by the Office of the Auditor General</a>.</p> <p>The standards to uphold and the cost to the Council per practitioner are the same regardless of the status, number of hours worked, or income of that individual.</p>
Concerns on the rising costs of Professional Conduct Committees (PCCs)	<p>Under s71 of the HPCA Act, PCCs are independent, with the right to appoint legal advisors and investigators as required for each individual case. Council does not interfere with this independence.</p> <p>Costs are rising due to the nature and complexity of cases, the volume of patients involved and practitioner cooperation which influences the level of legal and investigative resource the PCC needs.</p>