



Department of Finance

Consultation on the VAT Treatment of Food Supplement Products

**Response by
Institute of Homoeotherapy Practitioners**



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Introduction

The **Institute of Homoeotherapy Practitioners (IHP)** was established in the early 1990s, then named the *Institute of Naturopathic Practitioners*. Its service was to support and direct the responsible and proper use of homoeopathic medicinal products as provided by CAM Practitioners to the public. Adhering to guidelines and principles as supported by the competent authorities, IHP members today provide a wide range of services to clients and patients. This includes but without limitation a selection of complementary therapies such as Homoeopathy, Nutrition, Herbalism, Acupuncture and Lifestyle management. Over the years the growth and prominence of homoeopathic medicinal products aligned to nutrition needs. This brought about a change in name to reflect the more precise activities of members and so the new name, *Institute of Homoeotherapy Practitioners*, was adopted. These therapies are an integral part of the wider service of Integrated Medicine.

Integrated Medicine is developing annually within the paradigm of national healthcare systems. Patients, professional athletes and people concerned about their state of wellness are consulting with registered and approved CAM Practitioners to enhance vitality, overcome pain, address chronic fatigue or low levels of energy and deal gently with growing levels of stress. Client feedback suggests a myriad of reason for this – more personal time spent with the client during a consultation, individualised health programs, the success rates of these complementary programs, uncomfortable with over-reliance of prescribed medication, unwanted side effects from prescribed medication, diminished productivity, relationship problems and general feelings of anxiety or lethargy.

Additionally, the general public is concerned about the growing rate of reported chronic conditions such as heart disease, cancer, diabetes, dementia and respiratory problems. This is all supported by the World Health Organisation (WHO) who have publicly sought to address the global burden of chronic disease. Effective care needs to meet the need of the sick. Strengthening the role of Integrated Medicines has allowed traditional and complementary modalities to work strategically and responsibly alongside conventional modalities to provide solutions for the end-user or consumer, ie. the clients and patients. Clients avail of CAM Therapies for two main reasons; they are safe and effective and they are people-centred. Our practitioners consider the totality of the client; physical, psychological and emotional concerns provide a more in-depth picture of the needs of each client. Statistics show alarming increases in suicide or suicide attempts. The rise in reported panic attacks, chronic anxiety and depression are also red flags within the mental health pandemic.

IHP, our members and supporters attest to the growing demand for Integrated Medicine and within that spectre, we value to contribution made by Food Supplements, which are an affordable and convenient way to support and enhance physical and psychological health. We respect the boundaries and advice set out by Food Safety Authorities. However, Food Supplements are an integral part of client-care, client-choice and client-empowerment.

Natural Health Therapies – The Daily, Wider Picture

Natural Health Therapists provide services on a daily basis to a broad spectrum of people of all ages. The more prominent health complaints that our members encounter are mostly centred on the following;

Environmental health, conditions results from toxicity from air pollution emitted by traffic or heavy industry, water pollution from land run-off and excess fertiliser use, heavy metal toxicity from substances such as lead, mercury and cadmium. Radioactive and biological responses to frequent or permanent use of electronic technology.

Dietary health, from food chain additives and chemicals, poor diet, unsuitable foods, regular reliance of junk foods, excess use of antibiotics and other medications within the food chain, mercury amalgam fillings and beauty products from chemicals sources.

Infectious conditions, from viral, bacterial, fungal and parasitic sources.

Chronic conditions, such as excess weight, obesity, diabetes, allergies, multiple chemical sensitivity, osteoarthritis, thyroid dysfunction, chronic fatigue, infertility, adrenal fatigue, hormone and endocrine imbalance, fibromyalgia, Lyme disease, high blood pressure, high cholesterol, dementia, heart health and cancers.

Lifestyle conditions, in particular, nutrient deficiencies, ongoing excessive stress levels, mental and emotional distress from many sources, inadequate sleep, inadequate social interaction, loneliness, lack of exercise and absence of hobbies or recreation.

Food Supplements

Keynote practices in Homoeotherapy include the identification and detoxification of exogenous (non-internal) toxins and the identification of and correction of nutritional deficiencies. Endogenous (internal) toxins may also contribute to weakened or impaired states. Imbalanced hormonal secretions, disturbances and mental and emotional anguish in the form of anger, fear, guilt and regret are considered factors when collecting a full health history. Nutrition is a critical element in the battle to maintain and restore health. Nutritional status is the foundations of good health. Without nourishment, cells, tissues, organs and systems fail to function optimally. Nutritional Therapy can be a combination of personal advice, the drawing up of a dietary plan and the availability of suitable Food Supplements to support what the diet is either lacking, or what the body is failing to absorb. The following is a short summary of examples whereby nutrition is a key factor in aiding cases.

Views are frequently expressed by commentators that a healthy diet will provide adequate nutrition. This is not our experience in practice. Apart from clinical feedback, an American Government report from 1988, indicated that the American diet cannot provide sufficient magnesium, as an example. This was due to crop growth on mineral-deficient soils which

could be dated back as far as 1936.¹ The same principle applies to many of the essential nutrients. Magnesium deficiency has many adverse health effects including cognitive decline.³

Farming practices in all Western Societies have changed dramatically in the past 50 years with the abandonment of traditional crop rotation. More than one crop per season and the extensive use of chemical fertilisers have all combined to deplete the level of natural nutrients in the soil. Consequently, animal and plant diets have been inadequate and this feeds through to the human diet.

Calcium levels are depleted by prescription drugs (more than 70 different drugs). This results in adverse effects on bone health, increases risk of blood clotting, causes high blood pressure and increased risk of cancer.²

Selenium is depleted by 17 different prescription drugs. This results in weakened immunity, damage to heart and pancreas, increased risk of certain cancers² and cognitive decline.³

Glutathione, a natural antioxidant produced by the body is managed by heavy metals and therefore benefits from supplementation. Heavy metals have a significant impact on normal brain function and toxicity of same can contribute to Alzheimer's.³

Inflammation is a major contributor to many of today's chronic health conditions such as arthritis, cardiovascular disease, cancer and Alzheimer's. Natural therapies including supplementation have a key role to play in combating inflammation. Curcumin, from turmeric, is one recommended Food Supplement for the reduction of inflammation.³

High cholesterol, particularly LDL cholesterol, is regarded as a risk for heart disease. Statin drugs are prescribed for high cholesterol, which will be a lifetime requirement. However, a Food Supplement of Red Yeast Rice should return cholesterol to normal levels in about 30 days, alongside CAM Provider guidance.

Conclusion

We have respectfully provided an outline sample of health conditions which citizens present with on a daily basis. Unfortunately, numbers are growing year by year. Needs will increase. The conventional medical approach has been to prescribe drugs to those citizens. A large section of our population does not respond positively. Worse still, they have side effects as a result, thus seeing their health decline further. Costs are escalating and could become unsustainable with rapidly consistent diagnoses of obesity, diabetes and cancer.

The country needs a new approach. Good examples can be found in other EU Member States, such as Germany France, Austria and Belgium. The availability of and consumption level of CAM Therapies per head of population is much higher than that of Ireland. We as a society should develop Public Policy, wherein Good Health is a right, and indeed a priority for citizens. Financial management including Taxation Policy should encourage and incentivize citizens;

- To take personal responsibility for their health.
- Improve overall patients outcomes.
- Reduce the consumption level of prescription drugs.
- Reduce the level of hospitalisations.
- Reduce the number of visits to GPs.

VAT on Supplements

Our Institute supports the principle of Tax Responsibility and Equity in Taxation for, and by all citizens. (We recognise that currently this does not prevail, an example being the diversity in corporate tax rates for International Companies as opposed to Irish Companies.) Equity would require users of Food Supplements make a contribution to the taxation pool. However, applying full VAT rate would be penalising to people who take responsibility for personal health and who are not a burden on the state. In the interests of promoting a fair and sustainable national health policy, we could support the special reduced rate of 9%.

References.

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3. Prof Dale Bredesen MD. *The End of Alzheimer's*. Ebury Publishing. ISBN 978-1-78504-122.8