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**From:** [redacted]  
**Sent:** 21 May 2019 17:07  
**To:** Finance Foodsuppl  
**Cc:** [redacted]  
**Subject:** VAT on Food Supplements  
**Attachments:** [redacted]

## **Response to the Consultation Paper on Options for the Future VAT Treatment of Food Supplements**

I am the owner of [redacted] a health food shop in [redacted] and have been in business for almost [redacted] years.

I write to strongly support the submission made by my professional trade association, Health Stores Ireland.

I currently employ [redacted] people and there is no doubt that if VAT at 23% were to be imposed, and to a lesser extent VAT at 13.5%, my business would suffer very considerably and I would inevitably have to reduce staff numbers and working hours. Since over half my income is derived from the sale of health food supplements, this is a statement of fact, as the sale of these products would be so severely impacted.

Many of my customers struggle with restricted incomes. One day a week I offer [redacted] a 10% reduction on purchases, and the uptake of this offer for products such as glucosamine, essential fats and probiotics proves the importance of these products in maintaining health in the elderly and less-well-off. These people, and very many other customers, would find the impact of any VAT surcharge extremely worrying. I saw this clearly earlier this year when 23% VAT was mooted pre budget and caused great alarm and anxiety.

I attach a statement from a customer with a chronic condition who is extremely concerned about the impact VAT would have on the supplements she uses, her income and her health, forcing her back into the public health system. (I have my customer's name and address.)

I would urge that health food supplements continue to be regarded as food, that the Government legislate to this effect and that Revenue continues to apply a zero rate of VAT to food supplements as is currently the case.



I am a  full-time mother of 3 children .

I was diagnosed with a chronic genetic problem (alpha one antitrypsin deficiency) impacting my lungs and potentially my liver, which has led to many hospital visits, scans etc.

I decided to try treatment with medicinal mushrooms

I very much want to continue with the mushrooms but they are already expensive (over €150 for 2 months ) and I am really alarmed that a price hike of 23% would put them out of my reach and return me to hospital and medical treatment as a public patient.