From: Sent:	22 May 2019 11:05
To:	Finance Foodsuppl
Subject:	VAT Treatment of Food Supplements
Follow Up Flag: Flag Status:	Follow up Completed
To whom it concerns, I am sending in my submission below in regard to the treatment of VAT on Food Supplements. My submission is in bullet points for ease of reading.	
We welcome customers from all over the world Employ 30 people including full and part time staff Contribute €60000 commercial rates per annum 3000 customers per week actual purchases 63% of sales on Food Supplements Many customers will not be able or willing to afford the increase and stop purchasing Will lead to lost revenue, job losses and in some cases closures Customers very angry as they feel they are being penalised while trying to mind their own health Customers taking responsibility for their own health with the aim of keeping them out of doctors surgeries and also hospitals in this current difficult time in the health service Forces consumers online to operators outside of Ireland. This is what happened when VAT was applied to Sports Nutrition products in 2012 and overnight 90% of these sales went to online suppliers outside the state Inferior products potentially coming to market to keep prices lower With the potential of Brexit no deal, tariffs will also be applied increasing prices even more A recent poll by The Journal.ie asking whether supplements should be taxed at a lower rate with 72% replying yes Makes no sense when considering fast food has 13.5% VAT. All in all, the application of VAT at any percentage seems to make no sense as there are very many down sides and	
very little up. Stores lose out on revenue and the exchequer will not gain as any up side in revenue will be countered by more pressure on the health service and more expense with people using medical cards for medicines.	