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**From:** [Redacted]  
**Sent:** 22 May 2019 20:58  
**To:** Finance Foodsuppl  
**Subject:** VAT on supplements

To whom it may concern,

I am writing to you in regards to the VAT proposal on supplements. If this was enforced it would have a huge negative effect on communities. Many people, especially for vulnerable groups depend on food supplements as they know they contribute in maintaining their health. Supplements are used extensively to address diet deficiencies. Applying VAT will have detrimental local impact to towns and employment also.

Applying VAT to food supplements will have a significant impact on sales in health stores and pharmacies across Ireland. The impact will be hardest felt on the 200 independent Health Stores found on main street in small towns across Ireland.

Applying VAT has no Policy Basis

Long standing policy, practice and precedent has been that food supplements have been zero VAT rated as foods for over 40 years. To suggest that this policy has no legal basis or proof in practise is incorrect as revenue have implemented 0% VAT on food supplements.

Please take serious consideration to all these facts before enforcing this VAT.

Yours sincerely,

[Redacted]