

[redacted]

---

**From:** [redacted]  
**Sent:** 23 May 2019 11:46  
**To:** Finance Foodsuppl  
**Subject:** Consultation on VAT treatment of food supplements

Hi,

I am an individual with a debilitating chronic illness [redacted]  
the name of the illness is ME/CFS.

Question 1: Do you agree that the standard rate should apply all food supplement products? If yes, please state reasons

No, the presumption you are operating under is that supplements are used by the healthy public to supplement vitamins etc that they are not getting in their diet. There are, I am sure, many people taking supplements who either a) do not need them b) need them but should instead be getting them from their diet. There are reasons why a healthy person may need to take a supplement legitimately, this could be on recommendation from their doctor, after a virus or flu where they did not get adequate nutrition as they were too ill to eat well.

However, the greater concern, concerns people like me who have chronic conditions being unable to afford to buy supplements they need. There are many supplements which do not have adequate research showing their efficacy. I do not here refer to these products. I am referring to the many supplements which have proven efficacy. For example, as a result of my illness, I have chronic gastritis, which is extremely painful. I take a supplement called DGL. It is already quite expensive, around the 25 euro mark for a months supply. Many studies have proven the efficacy of DGL in treating stomach disorders. If this decision were made, and DGL increased in price, I would likely be unable to afford it. I am already using multiple PPI medication. In all likelihood, I would require greater level of painkillers such as tramadol to control my pain, in the absence of the DGL. My lack of DGL would mean increased use of a potentially addictive opioid medication.

Here is another example. One of the most common symptoms of ME/CFS is difficulty sleeping. This is not something that can be remedied with sleep hygiene. It is a physical issue. I often use a product called Valerian, which again is proven to help sleep issues. If I were not able to afford Valerian (due to a third increase in price), I would likely be forced to use sleeping tablets which are available on the medical card for 2 euro. Again a standard VAT application to this supplement, would likely see a huge number of people taking up the use of addictive benzodiazepines to aid sleep.

Question 2: Do you agree that a reduced rate should applied to all types of food supplement products? If yes, please state reasons.

No, supplements already cost too much. I am already at a financial disadvantage attempting to use supplements to control my symptoms versus standard medications. I am sure no doctor could refute the fact that using supplements in many cases is preferable to using a standard drug for the treatment of a symptom, if the supplement has proven efficacy. For example, DGL will not leach calcium from my bones, however the prolonged use of PPI medication will do so. It is true that supplements often have side effects and potential dangers, but these can often be less than with standard medicines. Ideally a person such as me battling a myriad of symptoms would opt to combine standard medicines with supplement

use, to try to limit the number of medicines whilst getting control over symptoms. This is what I attempt to do, I am trying to keep my underlying health from being made worse, by my and my doctors' attempts to gain control over my condition(ME/CFS). Here you would be penalizing people for this, and encouraging people to use more and more medicines. To me, it is simple, if a supplement is shown to have efficacy with a health problem and if an individual has that health problem, why should a standard medicine be given priority over a supplement in its VAT treatment?

3) Apply a reduced VAT rate only to those food supplement products that are recommended for intake by the Department of Health

I do not trust the Department of Health to have the time or funding to stay up to date with the latest in supplement science. In the treatment of ME/CFS, the department of Health in Ireland is already about 2 decades out of date when compared to the knowledge held by many doctors in the US. Also, I can not afford any increase in the already high cost of the supplements which I require. The fact that they are not available at all on the medical card, is ridiculous (where efficacy is proven)

Option 4: Apply a reduced VAT rate to food supplement products but exclude certain categories such as sports supplements, slimming aids, cosmetic supplements and other similar products.

My suggestion would be to apply a zero VAT rate to all supplements that are recommended by a doctor for their patient. However the above items should be excluded (however it may be worth considering that some slimming supplements have been shown to contain substances that do aid with weight loss, so if a patient had a obesity issue, they should also be allowed to be prescribed these by their doctors at zero percent VAT). Alternatively, more supplements (I believe it is currently only calcium and vitamin D) should be allowable under medical card and drug payment schemes.

