

## **VAT on Food Supplement Products – Public Consultation.**

### **----- Response to VAT Consultation Document.**

To: foodsuppl@finance.gov.ie

23/5/19

Dear Sir/Madam,

My name is  I am a practicing Nutritional Therapist and member of NTOI (Nutritional Therapists of Ireland). NTOI represents over 350 professionals who are qualified to give nutritional advice to individuals looking to improve their health. We are one of only two professional representative bodies in Ireland engaged in this, the other being dieticians who work mostly in medical care settings.

I wish to submit that it is essential that the VAT rate on food supplements be left at zero for the following reasons:

I and my NTOI colleagues work at the coal face of preventative healthcare, helping many thousands of individuals to better their health by adopting good eating habits based on sound scientific principles.

It is clear from our interaction with the public that many people struggle to consistently consume a basic healthy diet. As such the use of dietary supplements in both the short to medium term are a de facto critical element in helping people stay the course and achieve better health in the long term. In my own personal experience, I find nutritional supplements most important at the beginning of diet and lifestyle change – getting extra nutrients in supplement form helps patients make the changes.

One of the areas in which this is particularly noticeable is in my clients who are obese, prediabetic, or diabetic.

#### **Obesity, pre-diabetes and diabetes.**

It is undisputed that overconsumption of refined carbohydrates is a major contributing factor in Type II diabetes. Diabetes and its complications already unsustainably burden our healthcare system and the taxpayer. This will only get worse for patients if we allow effective preventative healthcare to become the preserve of the well-off, who can afford to spend more on their supplements. According to the Irish Society for Clinical Nutrition and Metabolism by 2025, 33% of Irish adults will be obese and the annual cost of treating obesity-related diseases, like type 2 diabetes, will reach €2.1 billion – a 60% increase on the current spend. Furthermore, the cumulative cost of not treating obesity in Ireland between now and 2025 will be about €15.8 billion.

In patients struggling to curb high intake of refined carbohydrates, high level chromium supplementation has been shown to reduce their desire for and consumption of these [Anton et al (2008) Effects of Chromium picolinate on food intake and satiety. Diabetes Technol Ther Oct 10(5): 405-412. <https://www.ncbi.nlm.nih.gov/pmc/articles/PMC2753428/> ]

Zinc supplementation has been shown to cause improvements in blood glucose management in type II diabetes [Jayawardena et al (2012). Effects of zinc supplementation on diabetes mellitus: a systemic review and meta-analysis. Diabetology & Metabolic Syndrome 4:13 <https://dmsjournal.biomedcentral.com/articles/10.1186/1758-5996-4-13> ] Research shows improvements in blood glucose measurements, Hba1c (glycosylated haemoglobin, a measure of long term glucose control), and blood pressure from zinc supplementation.

Zinc supplementation also improves blood glucose management in pre-diabetic obese patients [Climico Cruz et al (2017) The Effect of Zinc Supplementation on Insulin Resistance in Obese Subjects: a Systematic Review. Biol Trace Elem Res 176:239-243 <https://dmsjournal.biomedcentral.com/articles/10.1186/1758-5996-4-13> ]

Many of my patients who wish to improve their diets and take charge of their health are incapable of doing so without supplementation to curb the cravings resulting from sub-clinical mineral deficiencies.

Another area where it is impossible for patients to make optimal progress without food supplements is in digestive disorders.

### **Inflammatory Bowel Disease (Ulcerative Colitis and Crohns Disease)**

According to the Irish Society for Colitis and Crohn's Disease 40,000 people in Ireland live with this serious, debilitating and often life-threatening condition. Most of them are diagnosed between the age of 15 and 30. Paediatric cases have tripled since 2003. Chron's and ulcerative colitis are characterised by inflammation of the digestive tract with pain, debility and, often, bloody diarrhoea (depending on the site of inflammation).

Most Irish patients are hospitalised within two years of diagnosis and more than half will eventually need life-changing surgery. half of Irish people living with IBD have lost their job due to the condition. Does this not put a strain on the public purse in addition to the human suffering involved for patients and their families.

Vitamin D supplementation is crucial in helping inflammatory bowel disease patients. It is essential for preventing further degradation of gut barrier integrity in patients with Crohn's disease.

Effects of vitamin D supplementation on intestinal permeability, cathelicidin and disease markers in Crohn's disease: Results from a randomised double-blind placebo-controlled study. United European Gastroenterology Journal, 2015; 3 (3): 294. <https://www.ncbi.nlm.nih.gov/pubmed/26137304> Results showed vitamin D prevented deterioration of the gut.

Almost all my inflammatory bowel disease patients are found to have inadequate vitamin D levels. Diet alone can not get this vitamin to the optimal blood level.

Probiotic supplementation is essential for prolonging remission (that period in which the patient is symptom-free) in inflammatory bowel disease. In my clinical practice I have seen patients not being able to be completely symptom-free until complying with my supplement

advice (after having complied with diet and lifestyle advice to the letter). *Please note: My role as a nutritional therapist is supportive and patients are always still under the care of their physician.*

The administration of the probiotic formulation VSL3 has been shown to achieve remission in patients with ulcerative colitis [Biblioni et al (2005) VSL #3 Probiotic-Mixture Induces Remission in Patients with Active Ulcerative Colitis. American Journal of Gastroenterology. [https://s3.amazonaws.com/academia.edu.documents/42993281/VSL3\\_probiotic-mixture\\_induces\\_remission20160223-17405-bhuqo3.pdf?AWSAccessKeyId=AKIAIWOWYYGZ2Y53UL3A&Expires=1558635036&Signature=aikZCluT3uTKN9CIGQYyBb2Mhc%3D&response-content-disposition=inline%3B%20filename%3DVSL3\\_probiotic\\_mixture\\_induces\\_remission.pdf](https://s3.amazonaws.com/academia.edu.documents/42993281/VSL3_probiotic-mixture_induces_remission20160223-17405-bhuqo3.pdf?AWSAccessKeyId=AKIAIWOWYYGZ2Y53UL3A&Expires=1558635036&Signature=aikZCluT3uTKN9CIGQYyBb2Mhc%3D&response-content-disposition=inline%3B%20filename%3DVSL3_probiotic_mixture_induces_remission.pdf) ]

Another probiotic supplement which demonstrably improves symptoms in patients with inflammatory bowel disease as well as IBS (irritable bowel syndrome) is the formulation Symprove, containing lactobacillus rhamnosus, L. plantarum, L. acidophilus and E. faceium. A 2014 placebo-controlled study showed meaningful improvement in markers of inflammation within 12 weeks. [Sisson et al (2014) Randomised clinical trial: a liquid multi-strain probiotic vs. placebo in the irritable bowel syndrome – a 12 week double-blind study. Alimentary Pharmacology Therapeutics. <https://onlinelibrary.wiley.com/doi/full/10.1111/apt.12787> ]



and nutrient malabsorption. A gluten-free diet on its own is not sufficient to return a coeliac person to full health. Additional interventions are needed.

Why does this government wish to restrict the health-options of the general public? Is there no interest in supporting the long term health of the Irish people? This proposal for VAT on supplements will further burden the already crippled HSE and the State.

The vast majority of chronic illness is due to diet and lifestyle failings and are therefore preventable. Dementia/Alzheimers, cancer, cardiovascular disease – the 3 top health scourges of Ireland today – are largely preventable.

The state should do everything in its power to support citizens of Ireland who take an active role in maintaining and improving their own health.

My position is that adding VAT to supplements sends the message to the public that these items are a luxury. You will be taking away access to supplements from all except the affluent. Is this caring for all citizens of the State equally?

If you impose VAT on supplements you will promote an increase in the unsustainable burden of chronic illness. You will also be contributing to a great human cost in disability, inability to work, and even loss of life from certain chronic diseases. People with chronic diseases are often on very limited budgets and even now paying for a supplement for a short period can be a struggle.

Should the proposed VAT be introduced, the cost of the additional healthcare burden on the state will wipe out any revenue made from the VAT. The long term benefits to the state are in healthcare spending. Our health service is already unable to cope. Why add to this?

I urge the state to take seriously the unique collective viewpoint that myself and fellow NTOI members have gained from years of practicing with members of the public and seeing the great results that are possible when people empower themselves.

In the interest of the common good, and of the fiscal wellbeing of the state itself, I ask the government to leave VAT at the Zero rate.

Thank you

