



Fighting Blindness towards Consultation on the VAT Treatment of Food Supplement Products

To whom it concerns,

On behalf of the patient-led charity Fighting Blindness and our members, I hereby make the following submission towards the "Consultation on the VAT Treatment of Food Supplement Products". We understand that as part of this process, the Department of Finance and the Revenue Commissioners may also invite key stakeholders to meet with them. Fighting Blindness are ready and willing to participate accordingly and discuss this matter further with you.

Fighting Blindness makes this submission on behalf of our members, who have raised this issue and have asked us to act on their behalf. These members are gravely concerned about the impact a change in the VAT rate on food supplements will have on their vision and overall quality of life. These individuals, like many others, take evidence-based supplementation at the recommendation of their ophthalmologist on a daily basis as a way of managing disease. An increase in cost would cause a significant financial burden to this group of people, many of whom are retired or not in the workplace.

As per previous communications that we have made to the Department of Finance, Department of Health and the Revenue Commissioners on the topic of VAT rates on food supplements, we strongly believe and advocate that in cases where these supplements are evidence based and recommended for use to a patient by a medical doctor, the VAT rate should remain at zero. However, we understand from the guidance document that there is no legal provision that would allow a zero rate to continue to be applied to food supplement products. As such we make our submission within the options provided but make clear that our position, for official public record, is that where these supplements have been shown to be an effective treatment and are recommended by a healthcare professional, especially in instances where they may be only form of treatment available, the VAT rate should remain as zero.

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

Answer: No.

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

Answer: Yes.

Many people living with a degenerative sight loss condition take a food supplement to help protect their remaining vision or slow the progression of their sight loss. For some people this is the only

form of treatment available to them and the only option that has been recommended to them by their healthcare professional.

One of the most commonly used eye supplements are those used to slow the progression of age-related macular degeneration (AMD). Seven per cent of Irish people aged 50 years or older are living with AMD. It is the leading cause of sight loss in this age group, with the number of people affected predicted to increase in the coming years due to our aging population.

In the past, supplements for AMD were available on the Discretionary Hardship Scheme. This arrangement was phased out in 2016 and as of January 2017 supplements for AMD were completely removed from the scheme. With the Revenue's decision to introduce a VAT rate on these items, the already costly supplements will increase further in price, and quite significantly, placing undue financial hardship on this population.

Vision impairment can have a significant impact on quality of life and independence, and is associated with higher rates of depression, greater risk of falls, and premature admission to a nursing home. It also places significant burden on the health system and the State. The financial cost of vision loss to the departments of health, social protection and finance was €205 million in 2010.

Studies have shown that that these supplements for AMD may help reduce the risk of progression of early AMD to late-stage AMD where costly treatment is required. These injections require significant clinical time in an ophthalmology service that is already overstretched and consistently dealing with some of the longest waiting lists of any speciality in the health service. They also place significant burden on the patient.

These food supplements are a vital component in the treatment plan for AMD and in the long term may lead to reduced cost to the State.

While our particular concern in this area, acting on behalf of feedback from our members, is food supplements for AMD, we are also aware that people with living with other chronic conditions, including anxiety, depression, chronic pain, fatigue and other forms of sight loss, use different food supplements to manage their condition. While we are not in a position to provide an extensive list of these or supply direct evidence, we do not wish to play a part in placing restrictions, due to cost, on the use of such supplements for people who feel they are deriving benefit from them. As such we advocate that a reduced VAT rate be applied to all types of food supplement products.

Question 3: Do you agree that a reduced VAT rate should only apply to food supplement products that are recommended for intake by the Department of Health? If yes, please state reasons.

Answer: No.

Question 4: Do you agree that a reduced VAT rate should apply to food supplement products but that certain categories should be excluded? If yes, please state reasons.

Answer: No.

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References

Prevalence of age-related macular degeneration in the Republic of Ireland

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The cost of sight loss: the economic impact of vision impairment and blindness in the Republic of Ireland: summary report

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A Randomized, Placebo-Controlled, Clinical Trial of High-Dose Supplementation With Vitamins C and E, Beta Carotene, and Zinc for Age-Related Macular Degeneration and Vision Loss AREDS Report No. 8 <https://www.ncbi.nlm.nih.gov/pmc/articles/PMC1462955/>

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