

[Redacted]

From: [Redacted]
Sent: 24 May 2019 10:48
To: Finance Foodsuppl
Subject: Consultation on VAT Treatment of Food Supplement Products.
Attachments: VAT Treatment on Food Supplements.pdf

To whom it may concern,

I am contributing to this consultation process as an interested business. [Redacted]

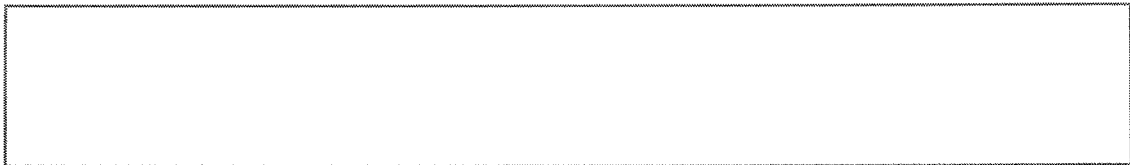
[Redacted]

Option 4:

I agree that a reduced VAT rate should apply to food supplement products but that certain categories should be excluded. See attach document with further information.

Kind regards,

[Redacted Signature]



Option 4:

I agree that a reduced VAT rate should apply to food supplement products but that certain categories should be excluded.

Products marketed for claims such as body building, slimming, tanning etc. should remain in a different category to food supplements that have a more essential health benefit.

For example and not exclusively, hemp seed oil, hemp botanical oil extracts, hemp protein powders, sold incapsulated or otherwise are all food supplements because of their essential food value to the human body and should be treated similarly to fish oils and certain other mineral and vitamins.

There is a potential wide spread use for food and food supplements naturally containing cannabinoids or with added cannabinoid concentrates that have yet to enter the market. Imposing a 23% VAT rate would make these beneficial products prohibitively expensive and as a result inhibit and retard a nascent indigenous industry with a potential as great if not greater than the Irish dairy industry.

