

[Redacted]

From: [Redacted]
Sent: 24 May 2019 13:41
To: Finance Foodsuppl
Subject: Submission regarding VAT on Food Supplement Products - individual representing sufferers of chronic illnesses

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This submission is to highlight the impact of the proposed increase in VAT on food supplements on chronically ill people.

[Redacted]

Some argue that a healthy diet is sufficient and that food supplements are an unnecessary luxury. I want to make the argument that for people with health problems they can be essential, and making them more expensive will render them unaffordable for the most vulnerable in society.

In my case, the most essential supplements are:

Vit D [Redacted]

Digestive enzymes, hydrochloric acid and probiotics [Redacted]
[Redacted]

Omega 3/fishoils [Redacted]

Multivitamins [Redacted]
[Redacted]

Daosin [Redacted]
[Redacted]

Magnesium - to relax stiff muscles and relief muscle pain

[Redacted] I sacrifice other essentials and prioritise buying these supplements, as they really help my health. There is no HSE help and no prescription medications for ME/CFS, so I have had to learn a lot myself about health and nutrition to live as well as possible.

The State and Revenue should encourage people to take responsibility for their health, prevent illness and so increase productivity and save money for struggling HSE. Taking food supplements is in many cases a way of taking this responsibility. People don't randomly buy supplements, if they see no benefit of them (unless they are very rich). If one isn't able to research oneself, one can go to a nutritionist and get a personalised plan, based on blood tests screening for nutritional deficiencies.

Ideally, a 0 % VAT rate should apply to food supplements, just as human and animal medicine and disability aids.

If not, at least the 13.5% VAT rate should apply, as applicable for vet fees, and (what could be deemed luxuries) take away food and short term car hires.
(The latter could be on standard VAT rate in these times of climate emergency)

Applying a 23 % VAT rate to food supplements is punishing sick and poor people and those taking responsibility for their long term health. It may also put many small retail businesses in the health sector out of business. It is an absurdity.

Kind regards,

