From: Sent: To: Subject:	24 May 2019 15:34 Finance Foodsuppl VAT on Food Supplements
Dear Sir/Madam,	
My name is I am studying nutritional therapy at the Institute of Health Sciences. I am also a member of the NTOI (Nutritional Therapists of Ireland), which represents 350 professionals qualified to give advice is nutrition and health supplements.	
I have entered this field of study as I strongly believe in the valuable work of nutritional therapists in helping to prevent chronic disease and optimising health of individuals.	
I believe it is not possible in our present environment that we cannot always receive our nutritional requirements from food alone and in such cases good quality supplements are an important part of our therapeutic plan in helping to prevent onset of illness.	
Adding VAT on food supplements will make it more difficult for the public to invest in preventative health care and cost the state down the road, with a further increase in chronic illness such as type 2 diabetes.	
At a time when we are at last recognising that nutrition plays a key role in the health of the individual I would ask that you please reconsider adding any VAT to food supplements.	
Thank you,	
Yours sincerely,	