| From: | |
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| Sent: | 24 May 2019 15:49 |
| To: | Finance Foodsuppl |
| Subject: | VAT on Food Supplements |
| Attachments: | VAT letter from IRH.docx |
| T. 14/1 : May . Com | and plants are (attached) the contribution to the consultation process on behalf |
| To Whom it May Cond of the Irish Register o | ern, please see (attached) the contribution to the consultation process on behalf f Herbalists (IRH). |
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22nd May 2019

To Whom it May Concern,

On behalf of the Irish Register of Herbalists (IRH), I would like to bring your attention to issues surrounding the proposed introduction of 23% VAT on health supplements.

If this VAT is introduced there will be severe job losses and closures of small independent health food shops across the country. Most pharmacies also now stock a wide range of supplements and will suffer severe losses. There are also numerous other businesses which will suffer losses – producers, wholesale distributors, sales representatives. No business sector in any country could possible sustain an overnight increase of this magnitude. Revenue will not gain from this tax as people will simply spend less.

The soil in Europe is rapidly changing and getting depleted of nutrients (Jones et al., 2012). Epigenetic factors, including nutrition, are well known to affect health status, so supplementation becomes essential for health maintenance rather than a 'life-style choice'.

This VAT targets people who are trying to be proactive about their health. Whether or not you personally believe in the use of these products, there is growing evidence that they do work for specific health issues and for prevention. Our hospitals are packed to over-capacity and our National Health Service cannot cope with the numbers of chronically ill people, we need to encourage people who want to take responsibility for their own health and wellbeing, this VAT will be simply a slap in the face for those people, and many individuals will simply not be able to afford supplements anymore.

VAT has not been traditionally added to health food products since the tax was first introduced 40 years ago, this proposed tax is unfair and will deeply affect individuals, businesses and employment. On behalf of our members, the professional herbalists, I would ask the revenue to reconsider this proposed tax.

| Yours sincerely, | | |
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Irish Register of Herbalists