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From:

Sent:

[Redacted]
24 May 2019 15:53

To:

Finance Foodsuppl

Subject:

Fwd: Consultation on the VAT Treatment of Food Supplements

AChara,

[Redacted]

Our customer base is largely in the 30-70 age bracket and half of our business is in the area of food supplements. Sleep problems, anxiety/stress, hormonal issues, fatigue, joint pain as well as coughs, colds, sinusitis etc are among the main complaints for which people come in to us to buy food supplements. The other half of our business is largely health food - wholefood grains, nuts, seeds etc. and all of our staff members will first suggest dietary/lifestyle improvements where appropriate. We provide a unique service to our community where we know many of our customers by name and often gladly provide a listening ear when this is all that's needed.

[Redacted]

[Redacted] Because of this risk I use various supplements along with a healthy diet to maintain my current acceptable status (which I have monitored through blood tests and cardiology assessment). I see this use of supplements as essential to maintaining my health and certainly not as a luxury. Likewise, our customers are on the whole informed, intelligent people. They want to be proactive in dealing with the kind of health issues I referred to without the use of drugs and often GP's send them to us for the same reason. (Equally, our Health Stores Ireland association underlines our responsibility to know when to direct customers instead to their GP/ hospital/pharmacist).

I do not think that certain Vitamins (Vitamin D, Folic Acid) should be singled out for VAT exemption as these only reflect current Department of Health understanding. In future there will be other "supplements" that become recognized as such.

I do agree with the 2011 ebrief, No.70/11, from Revenue imposing VAT at the standard rate on products intended for increasing sports performance, body sculpture and slimming/beauty aids. These are reasonably classified as luxury products.

If Government decides to allow Revenue to apply VAT to Food Supplements half of my current turnover will be threatened. I know customers will resort to online purchasing from overseas, as I believe some already do for products not allowed here! I foresee certainly having to let some staff go, For me, personally it is a very labour intensive business and I dont know how we would survive with a decreased turnover. We already struggle with competition from supermarkets and pharmacies, but with Brexit due in the same time frame our business could hit a wall from the combined impact .

I ask Government to allow for the freedom to continue to access food supplements without the application of VAT, as has been the historical case, and for an exemption to be put in to legislation to ensure this into the future,

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