To Whom it concerns,

I am writing to you to submit my concerns about applying a ridiculous amount of VAT to Natural health supplements which so many Irish people take on a daily basis to try an maintain their health and not to become a burden on our farce of a Health Service. Applying VAT will have a Health Impact and as a Nutritional Therapist I can see the direct positive impact these nutrients can have.

I work one- on- one with people with their food diaries and find adding vitamins and minerals can help in periods of stress and to correct deficiencies that we would otherwise find to difficult to get (in periods of stress from foods) and depleted soils.

Also applying VAT will have detrimental local impact to towns and employment. My local Health food shop is part of the community, where people meet to discuss hobbies and health and this will have a significant impact on sales in health stores and pharmacies across Ireland.

Applying VAT has no Policy Basis. It makes me angry and sad that this could happen. Long standing policy, practice and precedent has been that food supplements have been zero VAT rated as foods for over 40 years. To suggest that this policy has no legal basis or proof in practise is incorrect as revenue have implemented 0% VAT on food supplements since VAT was first introduced.

I hope you can look at this major health issue and address it in the optimum way.

Kind	Regards