

Submission on Food Supplementation and Government Health Promotion

RESEARCH

The World Health Organisation Report on Obesity¹ predicts that obesity levels will rise to 89% for men and 85% for women by 2030 in Ireland. The current levels of growth in obesity make Ireland the fastest growing obesity population in Europe. Obviously, this trend is associated with diet. The Government in looking at developing health programs for our school children, have imposed a tax on sugar, as a measure to arrest the trend.

Dr Maria Pierce, Professor Suzanne Cahill, and Professor Eamon O' Shea carried out a study² in projected growth in dementia in Ireland. They estimate that the number of people with dementia in Ireland will increase three-fold from 47,000 in 2011, to as high as 132,000 by 2041.

Education is the most effective way to arrest and reverse these trends. Changes in lifestyle and prosperity have greatly increased dependence on 'prepared' meals. Many people simply don't have time to prepare healthy meals from natural ingredients, as our ancestors did. Food supplementation is an essential element of any educational program to deal with these public health issues, and to ensure a normal healthy, functioning population. Food supplementation is better than medicine for many reasons:

1. Food supplementation is a preventative measure, whereas medicine is treatment of existing symptoms
2. Food supplementation gives the power to the individual, whereas medicine is prescribed by a physician

REVENUE'S CHANGING POSITIONS

In the past Revenue allowed the importation of a clear majority of food based supplements at the zero rate of VAT. The increase in imports of all kinds of pills and medicinal products promising all sorts of cures had the potential to pose a risk to public health. In recent years, fears and concerns regularly expressed by representatives of Big Pharma Corporations, has tended to create a fearful regulatory atmosphere amongst regulators, including Customs authorities, the HPRA and other stakeholders. As a person with over 20 years of frontline experience in Revenue's Customs service I fully support actions to prevent such imports. However, what I have witnessed is an exponential growth in general, unqualified suspicion of food supplementation as a practice.

Revenue's eBrief 70/11 issued to tax practitioners on 14th November 2011, clarified the position on food supplementation. The document specified supplements must encourage the maintenance of health, through the sustenance derived from a normal healthy diet. It permitted the retention of the zero rate for clearly defined social reasons that benefit the final consumer. However, eBrief 45/13, issued on 1st November 2013 went further, excluding whey products from the zero rate of VAT, and including the following text; *"The final paragraph of eBrief 70/11 states that substances marketed specifically to improve sporting or physical performance, such as ergogenic aids, do not benefit from the Zero rate, even if labelled and marketed as food supplements."*

FOOD SUPPLEMENTATION vs DRUG TAKING

Ergogenic aids are generally described as influences that enhance athletic performance or facilitate physical exercise and includes substances such as caffeine. The definition also includes certain performance-enhancing drugs, physiological aids, nutritional aids and psychological aids. Because of the highly advantageous way performance-enhancing aids work on its users, the ingredients and manufacture of certain ergogenic aids is sometimes concealed. It is my view that Revenue officials

1 Irish Times, Tuesday 15th September 2015.

2 'Creating Excellence in Dementia Care' published by Trinity College, 2012.

misinterpreted the the term in eBrief 45/13 and applied a broad, unqualified interpretation leading to imposition of VAT on healthy food supplements, such as 100% whey and casein protein. When experts refer to 'ergogenic aids' they are concerned with such substances which give unnatural influences in body building and sports performance such as anabolic steroids, and not food supplements taken for clearly defined social reasons that benefit the final consumer, as part of a balanced diet.

FOOD HEALTH COMMITTEE

I request your support in calling on the Minister for Health to set up a committee, consisting of Experts in nutrition and food supplementation, together with representatives of associated bodies such as the Irish Health Trade Association, the Irish Association of Holistic Medicine and the Ayurvedic Practitioners Association, UK. The committee's terms of reference should include identifying and listing natural products, ingredients and remedies that, taken in measured quantities, might benefit from a zero rate of VAT. This measure will support the Government's drive to improve population health, and reduce growth in obesity and dementia.

Yours faithfully,

