



Oifig an Stiúrthóra Chúnata Náisiúnta
Seirbhís Aisíocaíochta Incháilitheacht agus Cúraim Phríomhúil
Scoil 5, M50, An Bóthar Thuaidh, Fionnghlas, Baile Átha Cliath 11, D11 XKF3
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Office of Assistant National Director
Primary Care Eligibility & Reimbursement Service
Exit 5, M50, North Road, Finglas, Dublin 11, D11 XKF3
Tel: 01- 8915729

Circular 004/20

31st January 2020

Re: VAT rate Update on Food Supplements

Dear Pharmacist,

Following the outcome of public consultation and a review of VAT on food supplements by the Minister for Finance, a new 13.5% VAT rate on 'Food supplement products and certain other products' has been introduced from the 1st January 2020. Essentially only those items that are medicinal products or Foods for Special Medical Purposes are excluded from the new VAT rate of 13.5%.

Co-enzyme Q10 products will be reduced from 23% to 13.5% as part of these new measures.

When a pharmacist wishes to claim a 'Food supplement product' in the range of products encompassed by this review, please use the following code

Food Supplement Product	To pay 1 fee	VAT code 2	13.5%	77752
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Please note that the relevant invoice must always be provided as supporting documentation to

- (i) Primary Care Eligibility and Reimbursement Service under 777 reimbursement arrangements
- (ii) The Local Office in respect of Discretionary Hardship Arrangements.

Revenue has published comprehensive material on their website @ revenue.ie to assist you in the implementation of the new VAT measures

Yours sincerely,

Shaun Flanagan,
Interim Assistant National Director,
Primary Care Eligibility & Reimbursement Services.