

# VAT treatment of food supplements and certain other substances for human consumption

This document should be read in conjunction with s. 46(1)(a) of the Value-Added Tax Consolidation Act, 2010.

Created December 2018

---

## 1. Introduction

This guidance sets out the VAT treatment of food supplements and certain other substances for human consumption.

The [standard rate](#) of VAT applies to food supplements. However, a Revenue concession allowed the zero rate to be applied to certain types of vitamins, minerals and fish oils.

This concession no longer applies from 1 March 2019.

The guidance also sets out the VAT treatment of sports nutrition supplements; slimming aids; liniments, ointments and rubs made from food; folic acid and other vitamins and minerals classified as medicines; and foods for specific groups.

## 2. Food Supplements

Food supplements are not conventional food and are subject to the standard rate of VAT.

They are understood as a food or dietary supplement, rather than ordinary food, by the average consumer. They are presented and labelled as food or dietary supplements and typically carry some or all of the following elements on their labelling:

- Details of the nutrients or substances (i.e. the ingredients).
- Have usage or dosage instructions.
- A warning not to exceed the stated recommended daily dose.
- A statement to the effect that food supplements should not be used as a substitute for a varied diet.
- A statement to the effect that the products should be stored out of the reach of young children.

They are products composed of nutrients or other substances with a nutritional or physiological effect and are typically presented as:

- tablets
- pills
- gels
- liquids
- lozenges
- capsules
- powders
- products for the preparation of beverages or
- other similar products.

Oral human medicines are liable to the zero rate (see paragraph 6).

### 3. Sports nutrition supplements and similar products

Sports nutrition supplements are substances advertised or marketed as designed to optimise bulk, performance, recovery or other efficiencies associated with physical or sporting performance. They are presented in a number of forms including tablets, powders, lozenges, liquids, pills, capsules, gels, other products for the preparation of beverages or similar. These products are not considered to be food for VAT purposes and are subject to the standard rate. Products which are similar to the above which are not advertised or marketed as such are also subject to the standard rate.

These products can also be described as being for (but not limited to):

- Increasing recovery
- Improving exercise
- Improving fitness levels
- Improving performance
- Improved preparation for exercise
- Achieving a performance goal more quickly
- Greater tolerance of heavier training schedules
- Greater tolerance of endurance events
- Improving recovery times before next training / exercise event
- Reducing risk of injury
- Maintaining health during intense training
- Aiding sleep and / or wellness, helping the participant perform optimally
- Aiding psychological processes that motivate the participant to perform optimally (Nootropics)
- Achieving a competitive edge.

## 4. Slimming aids

Slimming aids are substances advertised or marketed as designed for the purposes of bodily sculpture or weight reduction (e.g. slimming aids). They are presented in a number of forms including tablets, powders, lozenges, liquids, pills, capsules, gels or similar products. These products are not considered to be food for VAT purposes and are subject to the standard rate. Products which are similar to the above which are not advertised or marketed as such are also subject to the standard rate.

These products can also be described as being for (but not limited to):

- Weight loss
- Energy Augmentation
- Providing a metabolic advantage for weight loss
- Stimulating the metabolism
- Facilitating weight loss
- Weight management
- Ergogenic and aesthetic purposes
- Aiding with appetite reduction.

## 5. Liniments, ointments and rubs made from food ingredients

Substances, which consist in whole or in part of ingredients regarded as food, which are marketed for use other than for human consumption, such as, liniments, ointments and rubs are not considered food for VAT purposes. They are subject to the standard rate.

## 6. Products licenced / authorised by the Health Products Regulatory Association ('HPRA')

Human oral medicines that are licenced / authorised by the HPRA are zero rated as per paragraph 11(1) of the Second Schedule to the VATCA, 2010. These products are listed on the [HPRA website](#) and have Product Authorisation ('PA') numbers on their label.

Certain folic acid and other vitamin and mineral products for oral human consumption which are licenced / authorised by the HPRA and have PA numbers on their label are zero rated.

## 7. Foods for specific groups

There are certain categories of foods for specific groups. These are well established and defined categories of food that are essential for vulnerable groups of the population.

All three categories are regulated under Food legislation. Further information can be found on the [Food Safety Authority of Ireland website](#).

### 7.1. Infant and follow-on formulae and infant foods

Infant and follow-on formulae and infant foods are food and qualify for the zero rate of VAT.

### 7.2. Foods for special medical purposes

Foods for special medical purposes are typically foods to be used under medical supervision to manage specific medical conditions, diseases or disorders. They are intended for the exclusive or partial feeding of patients with a limited, impaired or disturbed capacity to take, digest, absorb, metabolise or excrete ordinary food. They are clearly labelled for use under medical supervision.

These products are food and qualify for the zero rate of VAT.

### 7.3. Specially formulated foods

Specially formulated foods which when used as instructed by the manufacturer replace the total daily diet (total diet replacement for weight control) are food and qualify for the zero rate of VAT.