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19<sup>th</sup> October 2020

Deputy David Cullinane,  
Dáil Eireann,  
Leinster House,  
Kildare Street,  
Dublin 2.

**PQ 25874/20 - To ask the Minister for Health the provisions being made to provide PPE to dental surgeries, general practice, pharmacies and other non-HSE aspects of the healthcare system; if provision will be made to allow them to procure PPE VAT-free; and if he will make a statement on the matter.**

**-David Cullinane**

Dear Deputy Cullinane,

The Health Service Executive (HSE) has been requested to reply directly to you in the context of the above Parliamentary Question, which you submitted to the Minister for response.

There has been a significant increase in the provision of PPE by the H.S.E. nationally since the inception of the Covid Pandemic. The provision of PPE is largely governed by infection prevention and control advice from the Health Protection Surveillance Centre (HSPC) but is also informed by Department of Health policy. The following link details the guidance on a range of settings including guidance on the use of PPE from the HSPC.

<https://www.hpsc.ie/a-z/respiratory/coronavirus/novelcoronavirus/guidance/>

As indicated above the provision of PPE to dental surgeries, general practice, pharmacies and other non-HSE aspects of the healthcare system is guided by a range of factors including Dept of Health policy but primarily is guided by the advice / guidance from the HSPC.

Comment on the issues of Value Added Tax is beyond the competence of the HSE as the responsibility for the collection of taxes rests with other state bodies.

I trust this information is of assistance to you.

Yours sincerely,

*Maurice Farnan*

Maurice Farnan  
Assistant National Director  
Community Operations