



David Cullinane, T.D.
Dáil Éireann,
Leinster House,
Kildare Street,
Dublin 2.

22nd September 2022

PQ: 42887/22

To ask the Minister for Health the estimated amount that the health service would save if the State applied a zero rate of VAT to non-oral medicines by service in tabular form; and if he will make a statement on the matter. -David Cullinane

Dear Deputy Cullinane,

The Health Service Executive has been requested to reply directly to you in the context of the above Parliamentary Question (Reference 42887/22), which you submitted to the Minister for Health for response.

Please see below the cost of non- oral medicines for 2021 in PCRS.

For the avoidance of doubt, we have removed Diagnostic Products, Needles / Syringes / Lancets, Urinary requisites, Dressing, Ostomy requisites and other therapeutic products.

For hardship, we have left the full total in as there are elements included in there which are not Non-Oral medications.

There are two VAT columns in the attached i.e. the VAT on ingredient cost and the VAT on fees.

It must be noted this is what PCRS pays – not totality of the HSE VAT picture – we don't have access to data outside of PCRS.

Scheme	VAT Code	VAT Ingredient Cost	VAT Fee	Total
GMS	P003	€21,966,782	€5,717,347	€27,684,129
	P002	€444,418	€48,545	€492,963
		€22,411,199	€5,765,893	€28,177,092
Stock	P003	€89,263	€17,853	€107,116
Hardship	P003	€721,655	€64,397	€787,045
GMS Total		€23,222,118	€5,848,143	€29,071,253
DPS	P003	€7,743,211	€982,537	€8,725,748
	P002	€521,493	€21,538	€543,031
Total	Gross cost	€8,264,704	€1,004,075	€9,268,779
LTI	P003	€12,736,402	€774,900	€13,511,303
	P002	€116,406	€20,123	€136,529
Total		€12,852,809	€795,023	€13,647,832
Dent Rx	P003	€238	€280	€518
Total		€238	€280	€518
HAA	P003	€40,426	€10,074	€50,500
	P002	€2,020	€733	€2,753
Total		€42,446	€10,807	€53,253
EC	P003	€10,693	€2,083	€12,776
	P002	€338	€41	€380
Total		€11,031	€2,124	€13,155
HT	P003	€96,745,876	€0	€96,745,876
	P002	€0	€0	€0
Total		€96,745,876	€0	€96,745,876
Oncology	P003	€20,130,821	€0	€20,130,821
	P002	€0	€0	€0
Total		€20,130,821	€0	€20,130,821
OPIT	P003	€158,068	€0	€158,068
Total		€158,068	€0	€158,068
OPAT	P003	€1,453,313	€0	€1,453,313
Total		€1,453,313	€0	€1,453,313
Multipl Sclerosis	P003	€3,556,319	€0	€3,556,319
Total		€3,556,319	€0	€3,556,319
Total		€166,437,743	€7,660,451	€174,099,187

VAT				
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Notes;
OPIT figures are not matched against 'Pay Gross'.
DPS figure quoted is 'Gross'.
Hardship figures quoted is 'Total cost'.

Yours sincerely,



Suzanne Doyle
Primary Care Eligibility & Reimbursement Service