



HOUSE OF COMMONS

LONDON SW1A 0AA

September 2020

Dear Constituent,

Thank you for contacting me about VAT on sunscreen.

I completely agree with you that it is crucial people are aware of the dangers of too much sun exposure and the risk of melanoma skin cancer. Using a good quality sun cream with both a high sun protection factor (SPF) and at least a four star UVA protection is an essential part of protecting ourselves from the sun.

It is important to note that not all sunscreen products are recognised as having a health benefit and the factor level necessary for adequate protection is a matter of contention. However, VAT rules do allow drugs and medications dispensed by registered pharmacists against a prescription issued by a qualified health professional to be zero rated for VAT. This means that high-factor sunscreen is on the NHS prescription list for certain conditions and provided VAT free when dispensed by a pharmacist to patients.

Of course, it is important to recognise that applying regular sunscreen is just one aspect of keeping safe in the sun. The NHS recommends that we should also spend time in the shade when the sun is strongest (between 11am and 3pm from March to October), ensure we never burn by covering up with suitable clothing such as a wide brimmed hat and long sleeves, wear sunglasses, and take extra care with children and babies.

Thank you again for taking the time to contact me.

Yours faithfully,

A handwritten signature in blue ink, appearing to read 'Chris'.

CHRIS HEATON-HARRIS MP
MEMBER OF PARLIAMENT FOR DAVENTRY