

MC2020/31142



1 Horse Guards Road  
London  
SW1A 2HQ

Rt Hon Sir George Howarth MP  
House of Commons  
London  
SW1A 0AA

14 September 2020

Dear Sir George Howarth,

Thank you for your correspondence dated 17 August on behalf of your constituent, [REDACTED], regarding VAT on sunscreen. The Treasury has received unprecedented amounts of correspondence since the start of the coronavirus outbreak in the UK. The Chancellor of the Exchequer has asked me to write to you directly.

VAT is a broad-based tax on consumption with the twenty per cent standard rate applying to most goods and services, including sun protection products. High-factor sunscreen is on the NHS prescription list for certain conditions and is already provided VAT free when dispensed by a pharmacist to these patients.

The Government's approach is to support safety campaigns that ensure that sunscreen is placed within its proper context; as one of the precautions that people can take against the harmful rays of the sun, but one that does not provide 100 per cent protection. Advice from leading cancer charities recommends a range of steps people can take for protection, which includes avoiding long periods of exposure, staying in the shade at peak hours, and protecting themselves with a hat and sunglasses.

Although it may be possible to legislate for a VAT relief on sunscreen products, expanding the scope of current VAT reliefs would come at a considerable cost to the Exchequer. This request must be viewed in the context of almost £50 billion of requests for relief from VAT received since the EU referendum, and such costs would have to be balanced by increased taxes elsewhere, or

reductions in Government spending. Therefore, while all taxes are kept under review, there are currently no plans to reduce or remove VAT on sunscreen products.

I hope this is helpful. If you have any questions about this reply, please email [public.enquiries@hmtreasury.gov.uk](mailto:public.enquiries@hmtreasury.gov.uk) quoting reference MC2020/31142.

Yours sincerely,

Claire Brooke

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