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Rt Hon Philip Hammond MP  
Chancellor of the Exchequer  
House of Commons  
London, SW1A 0AA

Dear Philip,

We are writing to ask the government to remove VAT on sunscreen that carries a Sun Protection Factor of 30 or more and has a UVA rating of four or five stars as a practical measure to help reduce the number of people that develop skin cancer in the UK.

As you will know, skin cancer is the most common form of cancer in the UK. At least 100,000 new cases are now diagnosed each year, and the disease kills over 2,500 people each year - that's seven people every day. Incidence rates for the most dangerous form of skin cancer – melanoma – have more than doubled in the UK since the 1990s and increased by almost a half in the last decade.

As the British Skin Foundation makes clear, UV exposure is the main preventable cause of skin cancer and severe sunburn, particularly in childhood, significantly increases the risk of developing skin cancer in later life. The best protection is provided by avoiding direct exposure to the sun, especially between 11 am and 3pm, but generously applied sunscreen with a Sun Protection Factor of 30 or more and full UV protection can make a substantial difference. In short, the more we can persuade people to use high factor sunscreen (alongside other measures) the more lives we will save – and the more we will save the NHS. By cutting VAT in this way the government would be nudging consumers towards higher factor and more clinically beneficial sunscreens.

NICE guidelines state that most people do not apply enough sunscreen, as 'the amount of sunscreen needed for the body of an average adult to achieve the stated SPF is around 35 ml or 6 to 8 teaspoons of lotion'. This means that the amount of protection it gives is reduced (for example, someone using too little SPF15 may only be achieving around SPF5 level of protection or less). One of the reasons people skimp on sunscreen is undoubtedly the cost, but, as NICE state, 'sunscreen needs to be reapplied liberally, frequently and according to the manufacturer's instructions. This includes straight after being in water (even if it is 'water-resistant') and after towel drying, sweating or when it may have rubbed off.' Cutting the cost of high factor sunscreen for families is a vitally important part of the fight against skin cancer.

VAT on sunscreen is currently charged at the standard rate at 20% when sold in chemists, other shops and online.



In answer to a Parliamentary Question tabled by Pauline Latham, David Gauke replied on 14 January 2016 that 'EU VAT law does not specifically provide for a reduced rate for sunscreen, although there is a provision for a reduced rate of VAT for "pharmaceutical products of a kind normally used for health care, prevention of diseases and treatment for medical and veterinary purposes"'. He continued, '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, high-factor sunscreen is on the NHS prescription list for certain conditions and provided VAT free when dispensed by a pharmacist to patients.'

Clearly, therefore, the government accepts that some sunscreens have an undoubted health benefit and that it has the power, even whilst we remain in the European Union, to classify certain sunscreen products as 'pharmaceutical products of a kind normally used for health care, prevention of diseases and treatment for medical and veterinary purposes' and thereby to zero-rate them for VAT purposes.

NHS guidance already states that 'when buying sunscreen, the label should have: a sun protection factor (SPF) of at least 30 to protect against UVB; at least 4-star UVA protection'. We suggest that this is a well-accepted standard that should be adopted for zero-VAT.

We believe that such a move would bring a significant saving to the NHS. The government does not hold data on the total cost to the NHS of treating skin cancer, but the House of Commons library has sourced a 2013 scientific paper<sup>1</sup>, in which researchers estimated the total cost of skin cancer to the NHS in England at £106-112 million in 2008 and expected to rise to £180 million by 2020. Clearly, if we can cut the incidence of skin cancer – and skin cancer is one of the most preventable of all cancers – we can make significant savings for the NHS and the Exchequer.

We therefore urge you seriously to consider cutting VAT on these products. Evidence in Australia and elsewhere shows that if you can persuade more people to use sunscreen more often and more liberally you can cut skin cancer rates, save lives and save money for the taxpayer.

We would of course be happy to meet with you and other colleagues to discuss this further. We look forward to your reply.

Yours sincerely,

Chris Bryant MP (Rhondda)

Cc Rt Hon Matt Hancock MP, Secretary of State for Health and Social Care

<sup>1</sup> <https://academic.oup.com/jpubhealth/article/36/1/140/1570379>



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