

Medical Services Subject to VAT

Medical Service	Rate	%
Fee charged for access to medical records	Standard Rate	23%*
Acupuncture	Reduced Rate	13.5%
Aromatherapy	Reduced Rate	13.5%
Bio Energy Healing	Reduced Rate	13.5%
** Clinical Biochemist Services	Standard Rate	23%*
Clinical Research Trials	Standard Rate	23%*
Homeopathy	Reduced Rate	13.5%
Cosmetic Surgery Procedures that are not qualifying medical procedures	Reduced Rate	13.5%
Cranial Naturopath Complementary Medicine	Reduced Rate	13.5%
Diet counselling	Reduced Rate	13.5%
Eating Distress Counselling and Therapy	Reduced Rate	13.5%
Ergonomic Assessments	Standard Rate	23%*
Fitness Certificates (For Visa applications)	Standard Rate	23%*
Health Counselling	Reduced Rate	13.5%
Herbalist Services	Reduced Rate	13.5%
Holistic Therapy Services	Reduced Rate	13.5%
Hypnotherapy and Neuro Linguistics Programme	Reduced Rate	13.5%
Laser Treatment for cosmetic purposes	Reduced Rate	13.5%
Lifestyle Counselling	Standard Rate	23%*
Massage Services	Reduced Rate	13.5%
Medico Legal Reports	Standard Rate	23%*
Medical Reports for Statutory Purposes e.g. fitness to drive certificates	Standard Rate	23%*
** Medical Scientist Services	Standard Rate	23%*
Naturopath Services	Reduced Rate	13.5%
Physiotherapy services	Standard Rate	23%*
** Social Care Worker Services	Standard Rate	23%*
** Social Worker Services	Standard Rate	23%*
Work absence advice programmes for employers	Standard Rate	23%*



* The standard rate of VAT was 21% up to 31 December 2011

** Designated under the Health Care Professionals Act 2005 but not treated as exempt