



Oifig an Chathaoirleach  
Chairman's Office

**Revenue**   
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

Oifig na gCoimisinéirí Ioncaim  
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Mr. Fergus O'Dowd, T.D.,  
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Dear Deputy,

The Chairman has asked me to write to you regarding your representation concerning tax relief on the cost of gluten free foods for coeliac patients.

As set out in the response by the Minister for Finance to your Parliamentary Question Number 259 on 29 March 2022, tax relief will generally be available for the cost of foods that have been specifically manufactured to be gluten free if the individual provides a letter from a doctor stating that the person for whom the foods have been purchased is a coeliac sufferer.

A taxpayer may be asked to provide additional documentation in support of his or her claim. Revenue does not specify the exact form such additional documentation should take, although it should contain sufficient information to satisfy the Revenue office dealing with the claim that the costs incurred by the taxpayer relate to foods which have been specifically manufactured to be gluten free.

In verifying claims for tax relief on gluten free food, Revenue officials may therefore accept:

- i) a chemist or supermarket receipt;
- ii) evidence from food packaging; or
- iii) an annual statement from a multiple

in support of a claim, if the information provided clearly demonstrates that the foods purchased have been specifically manufactured to be gluten free and show details of the expenditure incurred.

Revenue officials may also accept information from the Coeliac Society of Ireland's annual Food List if it is provided by a taxpayer in support of his or her claim for tax relief, together with proof of the expenditure incurred.



Revenue received correspondence from the Coeliac Society of Ireland on 8 March 2022 regarding the process for claiming tax relief on the cost of gluten free products. A number of Parliamentary Questions and Representations on this matter have also been received in the interim period, including Parliamentary Question Number 259 as noted above.

Revenue is committed to ensuring that the process for claiming tax relief is as simple and straightforward as possible for taxpayers and will review the current operational practices in place to ascertain if any additional measures can be introduced to further ease the administrative requirements when a taxpayer is asked to provide additional documentation in support of his or her claim for tax relief on the cost of gluten free food.

In response to your Parliamentary Question Number 259, the Minister for Finance stated that he would ask his officials to discuss this matter with Revenue and Revenue has already engaged with officials from the Department of Finance on same. Revenue has also initiated contact with officials from the Department of Health and will engage directly with the Coeliac Society of Ireland.

Any administrative measures introduced must however have due regard to the overriding requirement in section 469 of the Taxes Consolidation Act 1997 for a taxpayer to prove that he or she has incurred costs on qualifying health expenses in order to be eligible for tax relief on same.

Information on claiming tax relief on health expenses can be found in <https://www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-15/15-01-12.pdf>.

I trust this clarifies the matter.

Yours sincerely,

Karen Doyle,

Private Secretary.

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