



Ashley Dalton MP
Parliamentary Under-Secretary of State for Public Health and Prevention
Department for Health and Social Care

James Murray MP
Exchequer Secretary to the Treasury
HM Treasury

Protecting horticulture and landscaping professionals from skin cancer by removal of VAT from factor 30+ sunscreen products

Dear Ashley Dalton and James Murray,

Each year, over 17,500 people in the UK are diagnosed with melanoma skin cancer, resulting in 2,300 deaths. However, 86% of cases are preventable through simple sun protection measures, including frequent use of SPF 30+ sunscreen. Despite this simple step to prevention, the costs associated with sunscreen products often act as a barrier to its use.

A recent survey by the Chartered Institute of Horticulture and Plant Network, with over 700 respondents from the horticulture and landscaping sectors, highlights a critical and preventable occupational health risk: exposure to harmful ultraviolet (UV) radiation and the economic barriers preventing adequate sun protection:

- 12% had been diagnosed with skin cancer
- 71% are sunburned at least once annually
- Only 39% of men use sunscreen regularly (compared to 74% of women)
- 30% rarely or never reapply sunscreen during work
- 87% believe sunscreen should be VAT exempt
- 92% would use it more frequently if the price dropped by 20%

Although HMRC recognises sunscreen as Personal Protective Equipment (PPE), it remains taxed at 20% VAT, classed as a cosmetic under code 3304 9900 00. This classification overlooks its vital role in protecting outdoor workers from inevitable exposure to harmful UV rays, of which sunscreen must be reapplied frequently to provide adequate protection. The survey revealed that often it is not provided by employers, especially in small businesses, and therefore represents a considerable recurring personal expense for outdoor workers.

We urge the Government to:

1. Reclassify sunscreen as essential health protection, not a cosmetic.
2. Zero-rate VAT on SPF 30+ sunscreen to increase accessibility and usage.

Chartered Institute of Horticulture, BGA House, Nottingham Road, Louth, Lincolnshire, LN11 0WB

03330 050181 | cih@horticulture.org.uk | www.horticulture.org.uk | [@CIHort](https://twitter.com/CIHort) | [f CIHort](https://facebook.com/CIHort)

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This change would represent a simple yet highly effective public health measure, directly benefiting hundreds of thousands of workers in horticulture, landscaping and forestry, and the wider agricultural industry - sectors which form a vital part of the UK economy.

Melanoma Focus's August 2024 economic report estimates this policy could save the NHS over £128 million annually—nearly double the £67 million in lost VAT revenue.

We would welcome the chance to present our findings and discuss practical steps toward implementation.

Thank you for your time and consideration.

Yours faithfully,

David Richardson CHort FCIHort
PRESIDENT, CHARTERED INSTITUTE OF HORTICULTURE

Louise Simpson
Chief Executive of Institute of Chartered Foresters

Dr Tim Upson
RHS Director of Gardens & Horticulture

Martin Emmett
NFU Chair of The Potato and Horticulture Board

Alison Crook
Chair of PlantNetwork

Kimberley Hornby
Co-Chair of Garden Media Guild

Wayne Grills
BALI Chief Executive

Jamie Gault
Perennial Chief Executive

Fran Barnes
HTA & APL Chief Executive Officer

Co-signed by:

- British Association of Landscape Industries (BALI)
- The Garden Media Guild
- Horticulture and Potatoes Board - National Farmers Union (NFU)
- Horticultural Trades Association (HTA) and Association of Professional Landscapers (APL)
- Institute of Chartered Foresters (ICF)
- Perennial
- Plant Network
- The Royal Horticultural Society (RHS)

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