

The Hearing Loss and Deafness Alliance

Position statement: Time to stop taxing hearing aids.

Call to action

The Hearing Loss and Deafness Alliance is calling on the government to review the rate of VAT on hearing aids. This is because the legislation that taxes people with a hearing loss

- Pre-dates modern disability discrimination legislation in the UK and is unjust
- Fails to recognise the evidence on the impacts of hearing loss and the benefits of hearing aids.

It is time to treat people with hearing loss fairly and zero-rate hearing aids.

The case for change

In the UK the government has recognised that disabled people should not have to incur the cost of VAT when purchasing aids essential to living; hence most people with a disability do not incur the full rate of VAT when purchasing an assistive device.

People with hearing loss depend on hearing aids but, for historical reasons, are not treated equally when it comes to VAT.

Despite hearing loss being recognised as a disability by the government and NHS, hearing aids are actively excluded from VAT relief because of out-dated VAT legislation.

We are calling on the government to amend VAT legislation at the next opportunity and to finally remove this unjust tax on hearing loss now that the way has been cleared by the UK's exit from the EU.

There is no ethical or defensible argument for continuing to treat people with different disabilities differently.

We are calling for the zero rate of VAT to be applied to all hearing aids deemed to be clinically necessary by a qualified healthcare professional [1]. This will:

- Reduce barriers to accessing essential ear and hearing care services.
- Ensure fair treatment for people who need hearing aids and self-fund their care.

This relief is now more necessary than ever as hearing loss has become a recognised major and growing public health challenge which left undiagnosed can increase the risk of:

- social isolation and loneliness
- depression
- cognitive decline
- dementia
- other mental health issues [2-3].

Early diagnosis and fitting hearing aids where clinically indicated, improves quality of life and reduce risks associated with hearing loss [2-3].

The evidence shows that it is time for the UK government to act in the interests of all hearing impaired and Deaf people.

Evidence at a glance

- Hearing loss is the third leading cause of years lived with disability in the UK [4]
- Government and NHS guidance recognises the disability caused by hearing loss [2,3,5].
- Government guidance acknowledges that hearing aids are disability assistive devices and not 'curative' like spectacles [5].
- Unfortunately, and unlike other assistive devices, hearing aids are taxed at 20% in the same way as motor vehicles, meals out and spectacles.
- The legislation that taxes people with a hearing loss pre-dates modern disability discrimination legislation in the UK and is unjust.
- While the UK was a member of the EU there were barriers against reducing VAT on hearing aids which no longer apply.

This is why we are calling on the Chancellor to stop unfairly taxing hearing loss and to cut VAT on hearing aids. **Support our call to action**

To work with us and learn more about the work we do [please contact us](#).

References

1. This would include qualified/registered audiologists (e.g., HCPC registered hearing aid dispensers and audiologists registered with the AHSC) and ENT doctors.
2. NHS England, the Local Government Association, the Association of Directors of Public Health et al., 2019, Joint strategic needs assessment guidance for hearing loss.
3. NICE, 2018, Hearing loss in adults: assessment and management.
4. Global Burden of Disease Study Collaborators. Global, regional, and national incidence, prevalence, and years lived with disability for 328 diseases and injuries in 195 countries, 1990-2016: a systematic analysis for the Global Burden of Disease Study 2016. *Lancet*. 2017; 390:1211-59
5. [5] HM Government, Office for Disability Issues, Equality Act 2010, Guidance.