



To  
Finansdepartementet  
Akersgata 40,  
0030 Oslo

Date, 22.06.2020

**Re: Høringnotat saknr. 19/2280 - Forslag om merverdiavgift ved omsetning og formidling av alternative behandling m.v.**

To whom it may concern,

As the European Council which represents the interests of the homeopathic profession across Europe we have been requested to give our view to the Norwegian Ministry of Finance on which homeopathic practitioners should be exempted from charging their patients Value Added Tax for their professional health care services.

Given that homeopathy is a popular health care option for Norwegian people it would undoubtedly be fairer and more equitable that these services remain exempted from VAT. However, in what is currently a statutorily unregulated area of health care practice in Norway, there must be clear criteria established to identify and separate out practitioners who are:

- a) sufficiently educated and competent to deliver effective homeopathic treatment to patients
- b) effectively regulated by a well organised and established professional association

**In our understanding the only professional association of homeopaths in Norway whose practitioner members meet these criteria is the Norske Homeopaters Landsforbund. ECCH therefore recommends that homeopathic treatment is exempted from the VAT when delivered by homeopaths who are registered practitioner members of Norske Homeopaters Landsforbund (NHL).**

NHL has been a full professional association member of ECCH since the Council's establishment thirty years ago. NHL's registered practitioners meet the Standards of Education and Practice and as a member association, NHL agreed to continue to meet and develop ECCH professional standards as agreed by the Council. NHL is an effective self-regulatory professional association.

ECCH represents member associations in 18 countries and is represented in 15 out of 27 EU Member States as well as in all EEA and EFTA Member Countries.

Please contact us if we can be of any further assistance in this matter  
Yours sincerely

Michael Smith, Chair