

NHS patients risk losing access to life-saving medicines because of a VAT loophole. We have written to the Treasury demanding a permanent fix.



Danny Beales MP
Member of Parliament for Uxbridge and South Ruislip
House of Commons, London SW1A 0AA
Tel: 020 7219 7447

Dan Tomlinson MP
Exchequer Secretary to the Treasury
HM Treasury

25 June 2026

Dear Dan,

I am writing to you as Chair of the APPG on Access to Medicines and Medical Devices alongside a number of patient groups, professional associations, and charities to continue our discussions about the application of VAT to drugs provided free of charge in the Early Access to Medicines Scheme (EAMS).

We are asking for your support in carving out a permanent VAT exemption on pharmaceutical companies supplying medicines free of charge for compassionate use. Further to your recent statement to the House, we would appreciate assurance this will be a permanent fix, as well as a timeline for implementation.

Early Access Schemes provide a lifeline to patients with life-threatening or seriously debilitating conditions who have exhausted standard treatment options and who cannot yet access innovative medicines through normal NHS routes. Whilst HMRC has long been able to charge VAT on items given free of charge, our understanding is that HMRC has been pursuing that VAT more assertively in recent years, with the result that some pharmaceutical companies like Bayer have stopped participating in EAMS, and others I have spoken are having to re-evaluate their participation.

The inability to resolve this matter is already having devastating consequences for individual patients and their care teams. The co-signatories to this letter and I are worried about further withdrawals of medicines from EAMS, as well as delays in future innovative and life-saving medicines being put into the programme in future, should this situation remain unresolved. Beyond the direct impact on patients, we also have broader concerns about the UK's position as a global leader in life sciences and clinical research.

Thank you for your attention to this matter, and I look forward to hearing from you soon.

Yours sincerely,

Danny Beales MP
Chair of the APPG for Access to Medicines and Medical Devices

Baroness Ritchie of Downpatrick
Officer of the APPG for Access to Medicines and Medical Devices



Thank you to the patient groups, charities and professional associations who have joined us in calling for this urgent fix.



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Local Choice, National Voice