



HOUSE OF COMMONS

LONDON SW1A 0AA

The Rt Hon Rachel Reeves MP
Chancellor of the Exchequer
HM Treasury
The Correspondence & Enquiry unit
1 Horse Guards Road
London
SW1A 2HQ

Our Ref: BC70694

22 June 2026

Dear Rachel,

Re: Scrap the Heart Restart Tax

I am writing, alongside cross-party colleagues listed below, to request a constructive meeting with you and Treasury officials on how the Government can better support the rollout of public defibrillators. We would welcome this meeting being held with representatives of the British Healthcare Trades Association's Heart Restart Tax campaign. We recognise the Treasury's concerns on affordability, value for money and whether VAT savings are passed on to consumers, but recent evidence on defibrillator access gaps, industry commitments on pass-through, and international precedent from Ireland suggest this is a proportionate issue that merits closer discussion before the next fiscal event.

Recent analysis presented to us by the Heart Restart Tax campaign estimates that around 35 million people in England and Wales are not within quick reach of a registered public defibrillator, with around half of UK postcodes outside recommended range. This is particularly concerning given British Heart Foundation guidance that a defibrillator should be available within a few minutes on foot, and the importance of early defibrillation in improving survival and neurological outcomes following cardiac arrest. Crucially, increasing immediate community survival rates could significantly reduce pressure on NHS critical care and long-term rehabilitation costs.

The campaign - backed by St John Ambulance, the British Red Cross, the British Heart Foundation and many community first responder groups - is calling for VAT to be removed from sales of defibrillators. AEDs typically cost between £800 and £2,500, meaning VAT can add up to £500 to each purchase. For community groups, sports clubs, small businesses and local venues often expected to fill gaps in provision, this is a significant barrier.

We understand the BHTA has previously shared with the Treasury a pledge from UK defibrillator manufacturers and suppliers that any savings from VAT removal would be passed directly on to customers. Many retailers already advertise defibrillators online excluding VAT to attract eligible purchasers, before adding VAT where exemptions do not apply, underlining the commercial relevance of VAT to purchasing decisions.

There is also useful precedent from Ireland, where VAT was removed from defibrillator sales in January 2023. Community first responder groups there have said the change helped fundraising and, importantly, sent a clear signal that Government recognised and valued the work of volunteers keeping defibrillators "rescue ready".

We are not asking the Treasury to pre-empt fiscal decisions. We are asking for a short meeting to understand the barriers to reform, test the evidence on pass-through and value for money, consider lessons from Ireland, and explore whether VAT removal or alternative measures could better support defibrillator deployment in communities where devices remain out of reach.

Given the public health importance of this issue, and the breadth of public and parliamentary support behind the campaign, we would be grateful if you could meet with us and campaign representatives at the earliest opportunity.

We look forward to hearing from you.

Yours sincerely,



Bambos Charalambous MP

Anna Sabine MP

Sam Rushworth MP

Dr Scott Arthur MP

Patrick Hurley MP

Danny Beales MP

Connor Naismith MP

Jamie Stone MP

Jim Allister MP

Torcuil Crichton MP