

First aid equipment and medicinal products

In order to prevent or reduce health risks, the workplace must be equipped with protective, rescue and first aid equipment, safety signs and other safety equipment (**subsection 4 of § 4 of the Occupational Health and Safety Act**).

An employer must ensure that the employee has access to first aid and first aid equipment at the workplace. The expenses incurred on first aid equipment must be related to business – the equipment must be necessary and reasonable according to the nature of the work of the employee. In such case, performance of the obligation does not result in tax liability.

If the quantity of stocked first aid equipment exceeds a reasonable limit (e.g., significantly less first aid equipment has been acquired for the same number of employees in previous years), the tax authority will have a legitimate question as to the purpose for which such quantity of first aid equipment has been acquired.

The acquisition of medicinal products by an employer for employees is not included in the first aid means. If an employer acquires medicinal products for employees, the expenses incurred are not deemed to be business-related expenses and the employer is subject to tax liability.

If a company is required to acquire medicinal products pursuant to legislation, no tax liability arises upon acquisition of medicinal products.

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