

**4. QUESTIONS CONCERNING THE APPLICATION OF EU VAT PROVISIONS**

**4.3 Origin:** Latvia  
**References:** Article 132(1)(b) and (c)  
**Subject:** Dietary recommendations administered by a medical treatment institution within a medical treatment process  
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1. The VAT Committee **unanimously** agrees that services of dietary recommendations shall only be exempt as medical care under Article 132(1)(b) and (c) of the VAT Directive if they are provided for a therapeutic purpose, i.e. for purposes of prevention, diagnosis, treatment of a condition or restoration of health.
2. With regard to the therapeutic purpose, the VAT Committee **almost unanimously** agrees that this condition shall be considered fulfilled when services of dietary recommendations are provided in the exercise of the medical or paramedical professions as defined by the Member State concerned as part of a patient's medical treatment that entails the medical necessity to inform and guide the patient with regard to his/her nutrition, for the sake of the protection of the health of that patient.