

5. QUESTIONS CONCERNING THE APPLICATION OF EU VAT PROVISIONS

- 5.1 Origin:** The Netherlands
References: Article 132(1)(b) and (c)
Subject: VAT treatment of ‘combined lifestyle intervention’
(Document taxud.c.1(2019)7741025 – Working paper No 981)

The VAT Committee **unanimously** agrees that services such as combined lifestyle intervention which are not directly aimed at nor provided in the context of a prophylactic or therapeutic treatment but are rather aimed at improving the recipient’s lifestyle through guidance or coaching on nutrition, exercise and other aspects cannot qualify as medical care falling under the VAT exemption for medical services of Article 132(1)(b) or (c) of the VAT Directive.