

4. QUESTIONS CONCERNING THE APPLICATION OF EU VAT PROVISIONS

- 4.2 Origin:** Latvia and Germany
Reference: Article 132(1)(d)
Subject: Interpretation of the terms ‘blood’ and ‘human organs’
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The VAT Committee **almost unanimously** agrees that the supply of ‘blood’ pursuant to Article 132(1)(d) of the VAT Directive shall – besides the supply of whole blood – also encompass the supply of single blood components such as blood plasma or blood cells of human origin.

However, the VAT Committee is of the **almost unanimous** view that the supply of ‘blood’ and – accordingly – the VAT exemption provided for in Article 132(1)(d) of the VAT Directive shall not cover the supply of products derived from human blood by mixing different blood components or by mixing blood components with other substances or synthetic products, such as plasma products prepared from mixtures of human blood plasma (*e.g.* albumin and immunoglobulins).