

3. Interpretation of Article 13(A)(1)(c) of the Sixth Directive – hospital and medical care

With regard to certain care services supplied to patients by companies employed to do so by a hospital, **almost all** the delegations took the view that such services were covered by the exemption provided for in Article 13(A)(1)(c) of the Directive irrespective of the recipient of the invoice but provided that the services in question were of a typically medical nature as defined by each Member State. A **large majority** of delegations considered that this exemption applied to general care services also of typically medical nature provided at home on behalf of an institution. In the opinion of **all** the delegations, medical research was not covered by the exemption.

4. VAT arrangements applicable to transactions linked to the additional guarantee offered when durable goods are sold

The delegations were **unanimous** in their view that an additional guarantee offered by a seller of durable goods was not covered by the exemption provided for in Article 13(B)(a) of the Sixth Directive. The sum paid by the purchaser for the additional guarantee had to be taxed either by including it as an incidental expense in the taxable amount for the product sold in accordance with Article 11(A)(2)(b) or as a separate service provided under a maintenance contract. A repair carried out by the seller under an additional guarantee was not subject to VAT since it had already been taxed when the product was sold or when the maintenance contract was concluded.

5. Application of Article 13(B)(d)(6) of the Sixth Directive to collective investment undertakings with a corporate structure or constituted under statute

Most of the delegations took the view that the exemption provided for in Article 13(B)(d)(6) of the Sixth Directive could also be applied to portfolio management services supplied by an outside enterprise to undertakings with a corporate structure or constituted under statute.