

# Health based guidance values

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50. For VDE, EFSA established a tolerable upper intake level (UL) of 100 µg VDE/day, for adults (including pregnant and lactating women) and adolescents aged 11-17 years (EFSA, 2023a). The UL covers all sources of dietary intake.

51. For vitamin D the same tolerable upper limit (TUL) of 100 µg was established for adults (including pregnant and lactating women (EFSA 2012), which the COT agreed with (COT, 2022).

52. EFSA considered calcidiol supplements safe up to intake levels of 10 µg/day for adolescents ( $\geq 11$  years old) and adults (including pregnant and lactating women) which corresponds to 25 µg VDE/day with their applied 2.5-fold conversion factor.

53. However, applying the 2.5 conversion factor to the TUL of 100 µg/day for vitamin D, would give calcidiol an adjusted upper intake of 40 µg/day for adults (ACNFP, 2024). This is greater than EFSA'S proposed safe intake level 10 µg/day,