



European Commission

EU e-Learning module

VAT Territory

Leading for results.
Learning for purpose.

Certain regions within the EU are part of the customs territory but not the VAT territory of the EU.

- A - Third territories: do not belong to customs or VAT territories.
- B - Third territories: belong to customs territory but not VAT territory.
- C - EU Member States: belong to both customs and VAT territories.
- D - Non-EU Member States but not treated as third countries.

The easy-to-use eLearning course **VAT Territory** is based on the VAT directive and is produced by the European Commission Directorate General for Taxation and Customs (TAXUD) under the Fiscalis 2020 Programme.

Scope

VAT Territory course covers the question: **“Does the transaction take place within the territory of the EU?”** You will learn:

- Which countries and which territories are part of the **VAT territory**, and which are not.
- Which **third countries and territories** are part of the VAT territory and are treated as Member States.
- How the **territorial scope** impacts on the decisions as to whether VAT must be paid.

Audience

The course is aimed at officials in EU countries, and more generally, anyone with a particular interest in VAT wanting to get basic knowledge of the VAT directive.

Learning Outcomes

Appreciate how important it is to be able to

- determine the **territorial scope**;
- describe what are **third territories and third countries**;
- know what the **VAT Territory** and what **Customs Territory** are and understand the difference between;
- distinguish between **what is** and **what is not** part of the VAT territory and understand the consequences of the limits to it;
- use the VAT Directive to determine the exact **territorial scope**.

To benefit fully from the course and to achieve the learning outcomes, it is recommended to integrate it in your own training programme and develop a blended learning strategy.



Features

This course allows you to manage your own learning at your place: everything you need for this training is available on screen, some screens will require action from you. You can replay a screen if you need to.

You may interrupt your course. When reopening the course, you can resume where you have left the course off.

Besides the menu, a course map allows you to quickly access to the sections and subsections. The course map is placed in the upper toolbar of the course.

Authentication with delegation for:

MS Type A/B/C - Second Level Mandated Person representing an EO

Select the domain of the application you request access to:

Customs

Select the country where you want to be authenticated:

EURO configured with BE country code

Select your type of actor:

Employee

You need to act on behalf of...?

myself

The following (mandated/sign) person with:

Type of actor:

Economic Operator

Type of ID:

EORI

ID:

BE123456

As an immediate delegatee

Having a mandate from:

Type of actor:

Customs representative

Type of ID:

NIKOR

ID:

1234

I give my consent to request my identity profile information and share it with COMEX and Customs EU

Submit

MS Type D - WAYF (type D) - CR representing an EO

Select the domain of the application you request access to:

Customs

Select the country where you want to be authenticated:

Manufacturing

Select your type of actor:

Customs representative

Type of ID:

NIKOR

ID:

CH90176240700003

I am acting on behalf of:

myself

The following (mandated/sign) person with:

Type of actor:

Economic Operator

Type of ID:

NIKOR

ID:

CH902299000

Having a mandate from:

I give my consent to request my identity profile information and share it with COMEX and Customs EU

Submit

Course duration

Estimated duration of the module: 30 minutes.

Available languages

The course is available in English. However, consult the [Customs and Tax EU Learning Portal](#) for the availability of further EU language versions.

Let's get started!

- The eLearning module is publicly available and accessible via the [Customs and Tax EU Learning portal](#) for direct view.
- Registered users can download the course.
- Troubleshoot technical issues and get help by clicking on FAQ or Support.



Find out more

Visit the [Customs and Tax EU Learning Portal \(europa.eu\)](#)

Contact DG TAXUD/E3 Management of Programmes & EU training
taxud-elearning@ec.europa.eu