

VAT Taxable person course covers the question: “**Who are the persons involved in the transaction?**”

The easy-to-use eLearning course **VAT Taxable person** 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

- In any taxable transaction there is a **supplier** and a **purchaser**. Each person involved has a different role for VAT purposes.
- The **person liable for payment** will pay taxes to national Tax Authorities;
- The **tax is paid to Tax Authorities** by the supplier unless the reverse-charge mechanism applies.

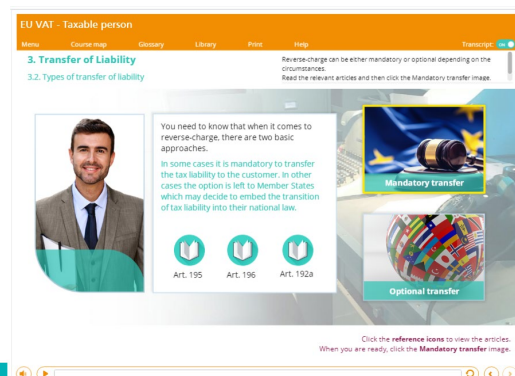
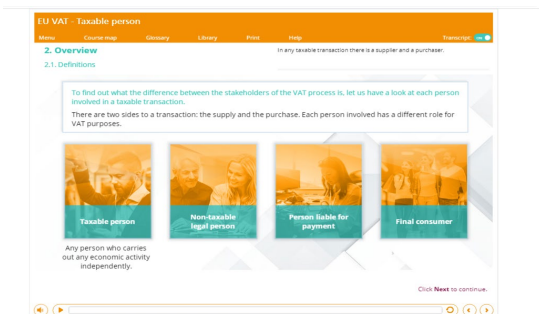
### Audience

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

- By the end of this course, you will:
- identify **who** qualifies as a taxable person.
  - differentiate the **taxable person**, the **person liable for payment** and the **final consumer**.
  - define the variety of persons who can become **liable for payment**.
  - understand what **reverse charge** is and when it is used.

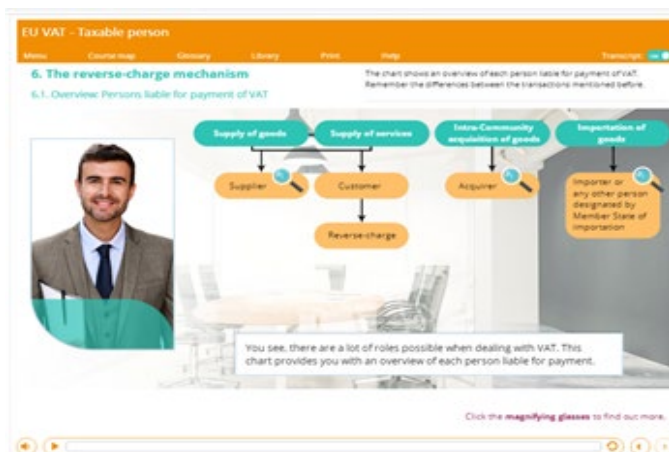
To benefit fully from the course and to achieve the learning outcomes, it is recommended to integrate it in your own training programme and develop a blended learning strategy.



## 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 left 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.



## Course duration

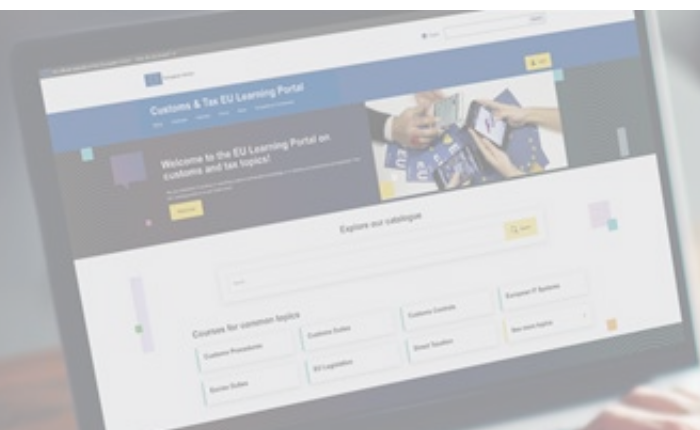
Estimated duration of the module: 30 minutes.

## 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  
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