



EU e-Learning module

## VAT Transactions

Leading for results.  
Learning for purpose.

VAT Transactions course covers the question: “**Which transactions are subject to VAT?**”

The easy-to-use eLearning course **VAT Transactions** 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.

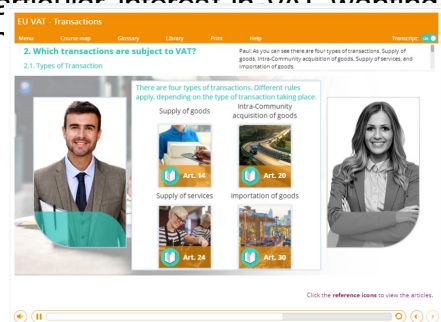
### Scope

VAT Transactions course covers the question: “**Which transactions are subject to VAT?**”

- There are **four types of transactions**: supply of goods, intra-Community acquisition of goods, supply of services, and importation of goods.
- **Different rules apply** depending on the transaction taking place.
- You need to determine the **nature of a transaction** in order to know where it must be taxed.

### 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.

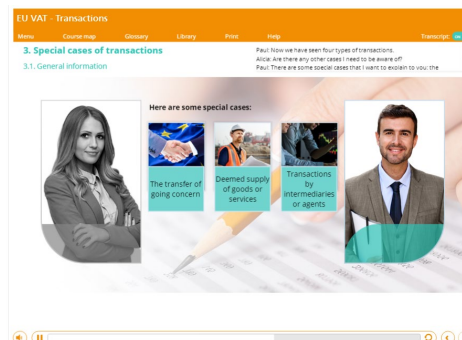


### Learning Outcomes

By the end of this course, you will:

- be able to define the terms **supply of goods, intra-Community acquisition of goods, supply of services and importation of goods**.
- be aware that **much is left to the Member States** when it comes to drawing the line between the supply of goods and the supply of services.
- know that the **transfer of going concern** is not always treated as transaction.
- understand the concept of **deemed supply**.

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.

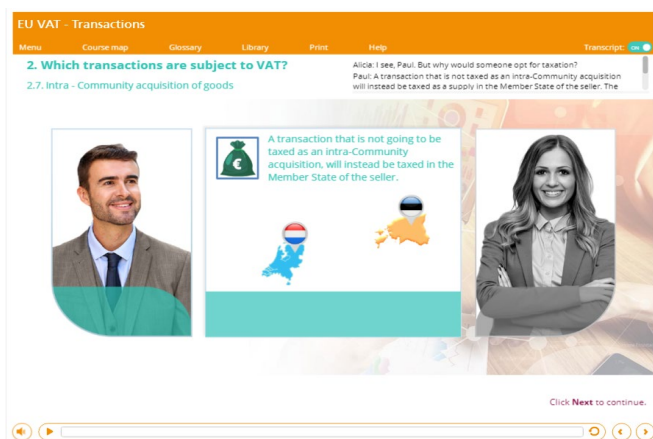


## Features

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

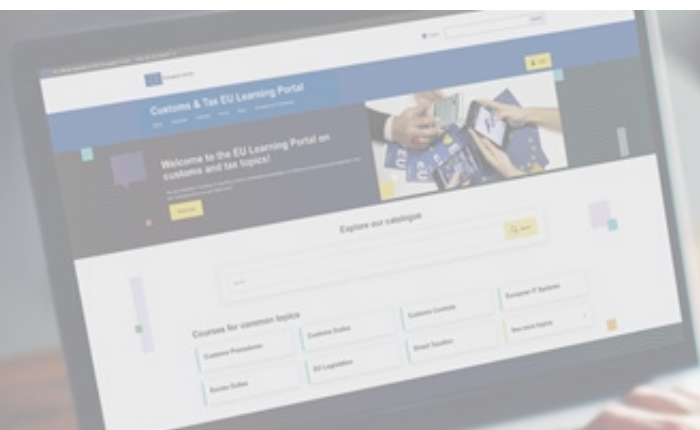
Estimated duration of the module: 40 minutes.

## 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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