



EU e-Learning module

VAT Place of taxable transactions

Leading for results.
Learning for purpose.

VAT Place of taxable transactions course covers the question: “**Where the transaction is taxed?**”

The easy-to-use eLearning course **VAT Place of taxable 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

- The **place of transaction** is the place where the transaction will be taxed. It will be determined as either being the country of origin or the country of destination.
- The **country of origin** is where the goods or the services originate. If the origin principle applies, this is the country where the tax is due.
- The **country of destination** is where the goods or services are supplied to. If the destination principle applies, this is the country which has the taxation rights.

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:

- describe the different rules that govern the place of **supply of goods**.
- explain the two basic rules and other specific rules governing the **place of supply of services**.
- identify the particular rule that governs the **place of an intra-Community acquisition of goods** and a variation to the rule.
- identify the general rule that governs the **place of importation of goods**: the place where the goods are when entering the EU.

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.

EU VAT - Place of taxable transactions

2. Where?

2.1. Basic principles

Guiding principles of the internal market

The place of transaction is the place where the transaction will be taxed. It will be determined as either being the country of origin or the country of destination.

A

The country of origin is where the goods or the services originate. If the origin principle applies, this is the country where the tax is due.

B

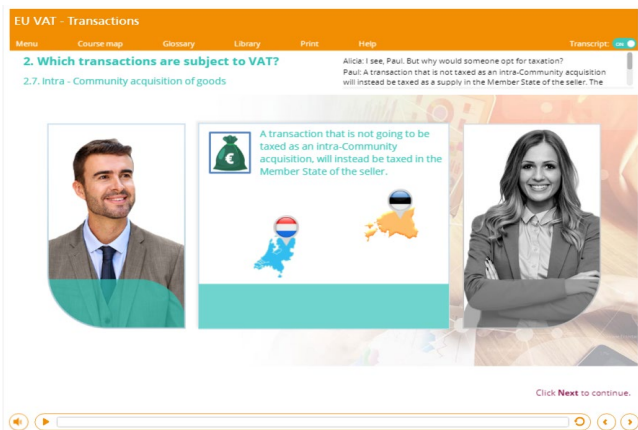
The country of destination is where the goods or services are supplied to. If the destination principle applies, this is the country which has the taxation right.

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

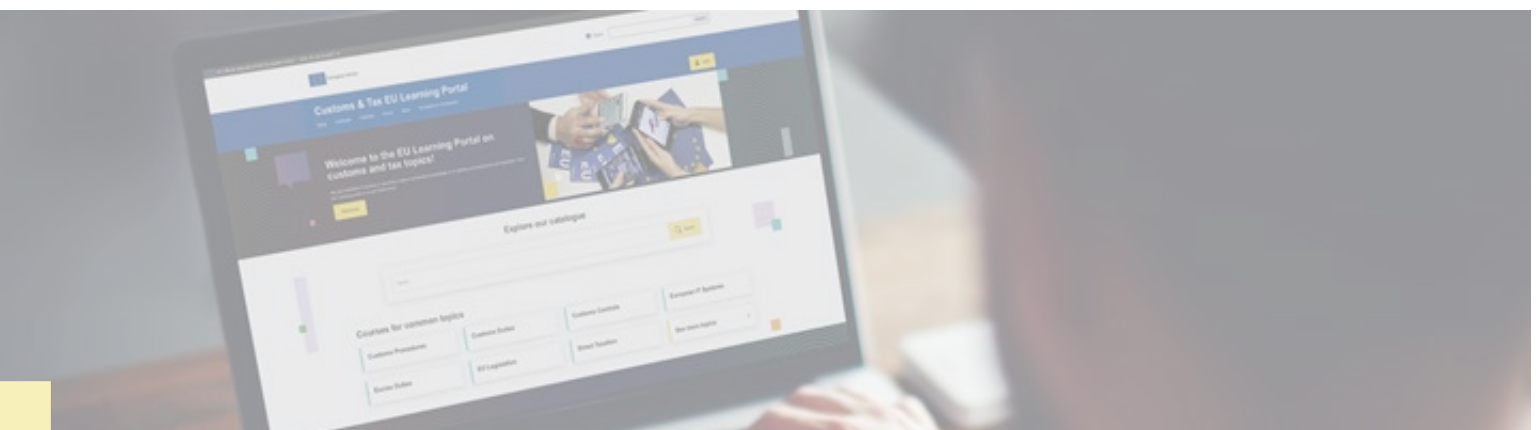
Estimated duration of the module: 40 minutes.

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 \(europa.eu\)](#)

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