EU e-Learning module

VAT Chargeable Event & Taxable Amount

**Leading for results.
Learning for purpose.**

VAT Chargeable event and Taxable course covers the question: **"When does the chargeable event take place and VAT become chargeable?"** and **"On what is VAT calculated?"**

The easy-to-use eLearning course **VAT Chargeable Event & Taxable Amount** 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 this course you will learn the difference between the legal concepts of the chargeable event and the **chargeability of VAT** and the **taxable amount**. The course also covers their relation with different transactions, and acceptable adjustments to the taxable amount.
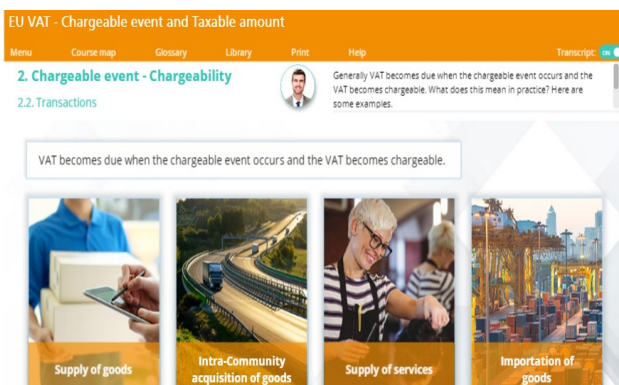
Audience

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:
- know when VAT becomes chargeable that is
- when the chargeable event takes place: **chargeability**.
- know what is VAT calculated on: **taxable amount.**
- know how to relate these concepts to the different transactions: **supply of goods, supply of services, intra-Community acquisition, importation.**
- know when a **taxable amount may be adjusted** as a result of changes after the supply has taken place.
- describe how the tax due is a result of applying the rate to the taxable amount expressed in monetary terms.

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.
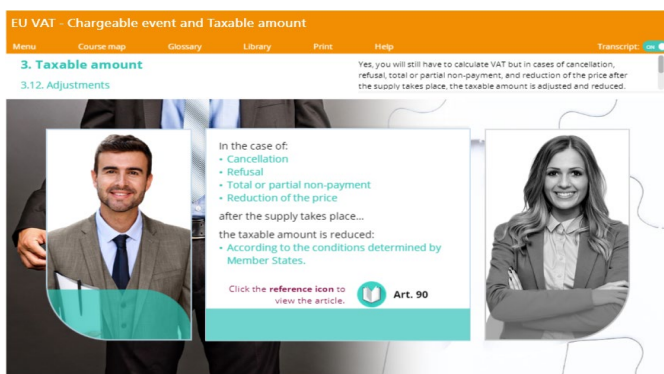
Features

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.
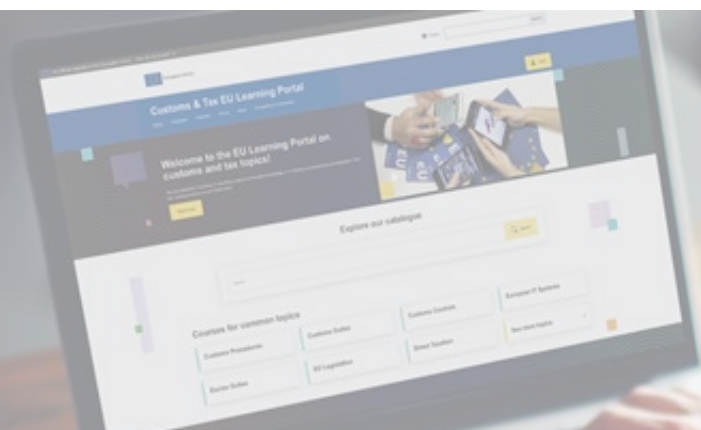

Course duration

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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