



European Commission

EU e-Learning module

VAT Right to deduct

Leading for results.
Learning for purpose.

VAT Right to deduct course covers the question: **“When a transaction gives the right to deduct from VAT?”**

The easy-to-use eLearning course **VAT Right to deduct** 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 **net VAT principle** ensures that tax is only calculated on the value added, and that taxable persons along the supply chain may deduct the tax paid on previous transactions.
- The VAT on goods or services, which the taxable person purchased, acquired or imported and that are used for taxable transactions, can be deducted.

Audience

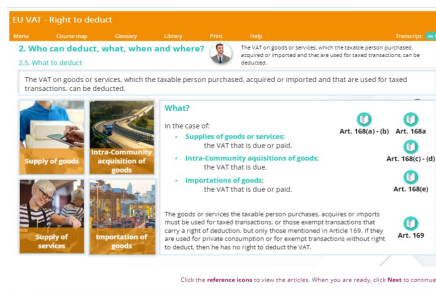
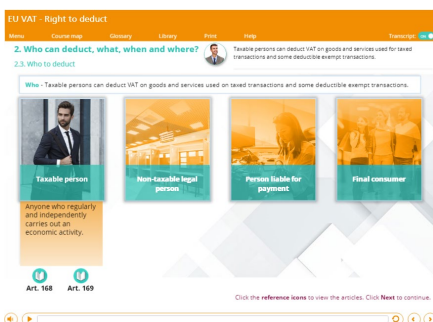
The course is aimed at officials in EU countries, and more generally, anyone with a particular interest in VAT wanting to get basic knowledge of the VAT directive.

Learning Outcomes

By the end of this course, you will be able to:

- Understand **Who** can deduct, **what** to deduct, **when** to deduct.
- Explain **input tax** and **output tax**.
- Be aware of the **conditions** in order to be entitled to deduct input VAT.
- Explain why there is **deductible** and **non-deductible** input VAT.
- Describe other **restrictions** and calculate the **proportional deduction**.
- Be aware of the necessity to **adjust deductions** made.
- How to exercise the right of deduction through **subtraction** or **refund**.

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.

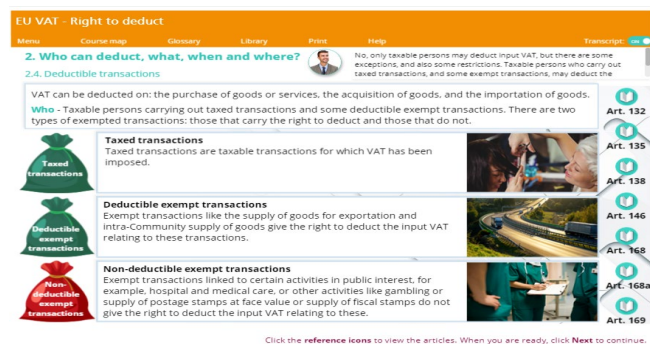


Features

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: 35 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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