

VAT Refund course covers the question: **“What are the provisions and procedures for a VAT Refund?”**

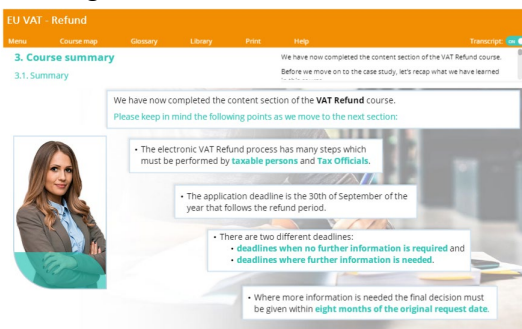
The easy-to-use eLearning course **VAT Refund** is based on the VAT directive and is produced by the European Commission Directorate General for Taxation and Customs (TAXUD) under the Fiscalis 2020 Programme.

Scope

- **The procedure** is defined by the Council Directive 2008/9/EC laying down detailed rules for the refund of value added tax, provided for in Directive 2006/112/EC to taxable persons not established in the Member State of refund but established in another Member State.
- A taxable person has to fulfil a few **conditions** to be allowed **to apply for a VAT refund**.

Audience

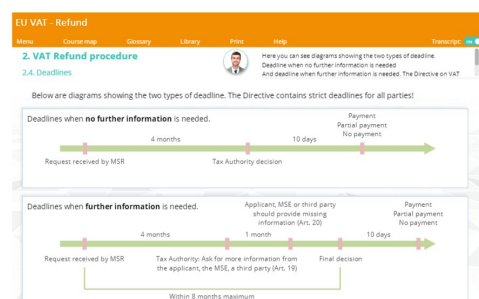
The course is aimed at officials in EU countries, and more generally, anyone with a particular interest in VAT wanting to get basic knowledge of the VAT directive.



Learning Outcomes

- By the end of this course, you will be able to:
- explain **the key principles** of provisions for VAT refund **to non-established persons**.
 - **define** Member State of Establishment (**MSE**) and Member State of Refund (**MSR**).
 - describe **the VAT refund procedure** performed by taxable persons and Tax Officials.
 - describe **the responsibilities** for tax officials and taxable persons in relation to VAT refund.
 - identify **sources of information** at an EU and national level through the VAT refund process and data.

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: 20 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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