European Commission

EU e-Learning module

VAT Rates

Leading for results.
Learning for purpose.

VAT Rates covers course the question: **"Which percentage of rate should be used?"**

The easy-to-use eLearning course **VAT Rates** 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 **minimum taxation level** has to do with the abolition of the fiscal frontiers between Member States. This requires a certain level of harmonisation.
- Differences in VAT rates can create **distortions of competition** between suppliers.
- To find out which rate to apply, you need to determine **where, when and on what to apply the rate.**
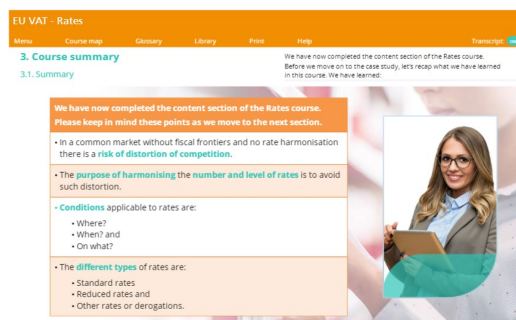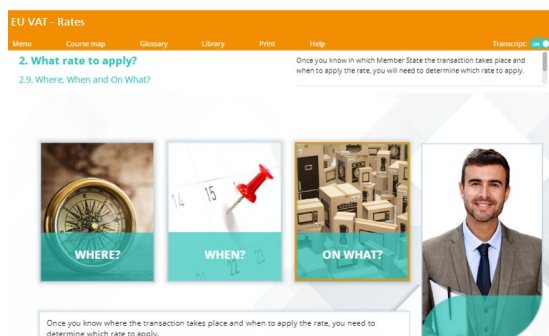
Audience

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:
- outline the need for harmonisation through **minimum taxation levels** and **option frames**.
- identify the different **types of rates** and the conditions under which they apply.
- identify the **reduced rates** permitted and the limitations to their application.
- in a non-harmonised market without frontiers, describe the **time and space conditions** for how to apply the rate.

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.

Taxation and Customs Union

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: 25 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
taxud-elearning@ec.europa.eu

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