

## EU e-Learning module VAT Obligations

Leading for results.  
Learning for purpose.

VAT Obligations course covers the question: **“What are the obligations you need to observe when carrying out an economic activity?”**

The easy-to-use eLearning course **VAT Obligations** 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

- Taxable person will need to observe a number of **obligations set out in the VAT Directive** whether that person is liable for payment or not.
- A system is put in place allowing for Member States to **collaborate** and **control** VAT across the EU.

### Audience

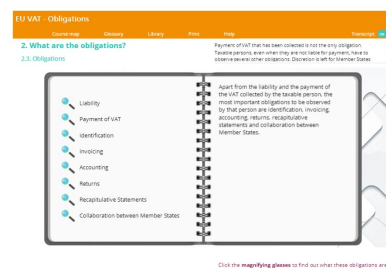
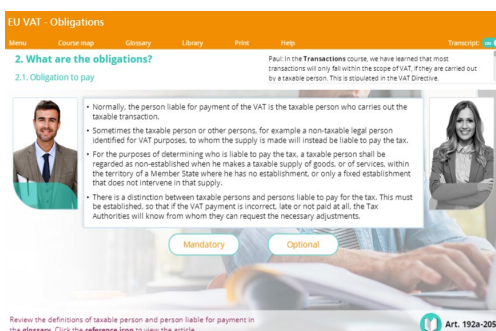
The course is aimed at officials in EU countries, and more generally, anyone with a particular interest in VAT wanting to get basic knowledge of the VAT directive.

### Learning Outcomes

By the end of this course, you will understand:

- **the obligations** that taxable persons and certain non-taxable persons need to respect:
  - obligation to pay
  - appointment of tax representative
  - payment arrangements
  - identification
  - invoicing
  - accounting
  - returns
  - recapitulative statements
- the importance of the Value added tax Information Exchange System in the Single Market (**VIES**).

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.

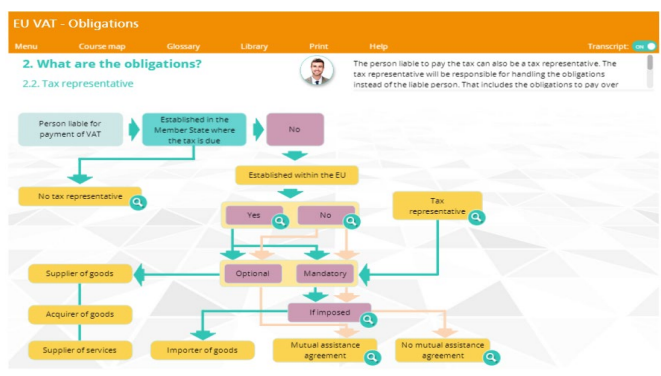


## Features

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 \(europa.eu\)](http://europa.eu)

Contact DG TAXUD/E3 Management of Programmes & EU training  
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