EU e-Learning module

VAT Introduction

Leading for results.
Learning for purpose.

VAT is applied to all transactions carried out in the EU for payment by a taxable person, i.e., an individual or a business that supplies goods and services in the course of their work. Imports by any person are also subject to VAT. The VAT Directive allows Member States to apply a common system of Value Added Tax (VAT).

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

This introductory course guides you through the basic principles of EU VAT Legislation in order to:
- Be able to explain the key principles of the **VAT Directive.**
- Demonstrate an understanding of the VAT Directive which is to be implemented into **national legislation.**
- Improve your knowledge of the **background** of your national legislation.

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:
- identify the difference between multi-staged taxes and Value Added Tax (VAT) and their impact on the supply chain.
- appreciate the need for a common framework .
- understand the history and the relationship of the other related legislation with the VAT Directive.
- explain the basic concepts and identify where they are listed in the VAT Directive
- use the correct VAT terminology.
- list the transactions which may be subject to VAT along with examples.
- explain how to find a full definition of each transaction subject to VAT.
- describe the concepts of territory, taxable person and consideration.

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.
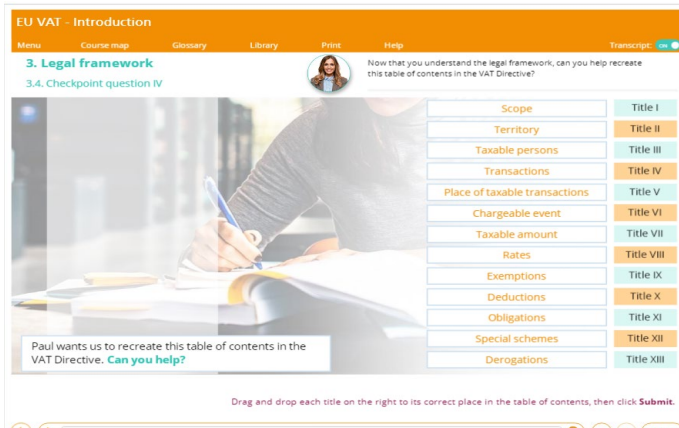
Taxation and Customs Union

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.
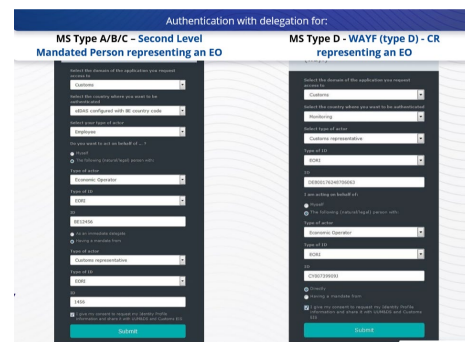

Course duration

Estimated duration of the module: 50 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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