European Commission

EU e-Learning module

VAT Exemptions

Leading for results.
Learning for purpose.

VAT Exemption course covers the question: **"Which transactions are exempt from VAT and what the conditions for exemptions to apply are?"**

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

- For transactions falling within the scope of the tax, VAT must be charged in all cases except where the transaction is exempt from tax.
- The VAT Directive gives a common list of exemptions that can be divided into: **transactions inside Member States, intra-Community transactions** and **international transactions.**
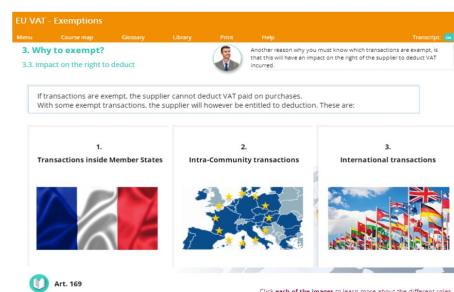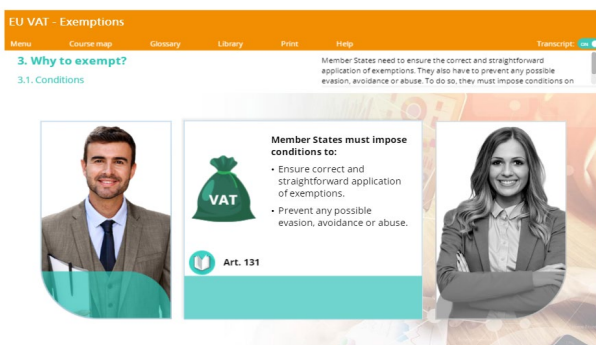
Audience

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 what an **exemption** is.
- state what an exemption may mean for the principle of **tax neutrality** in the supply chain.
- identify the position of the exemptions in the structure of the VAT Directive.
- describe the **role of Member States** concerning the **options given** to them in the VAT Directive.
- identify the **different types of exemption**, with particular regard to the right of deduction.

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.
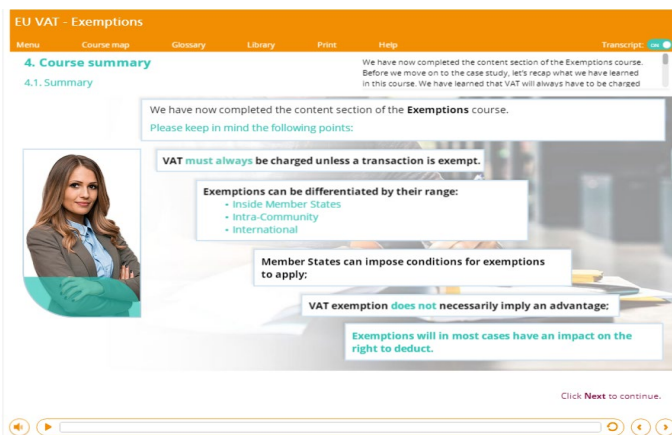

Taxation and Customs Union

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.
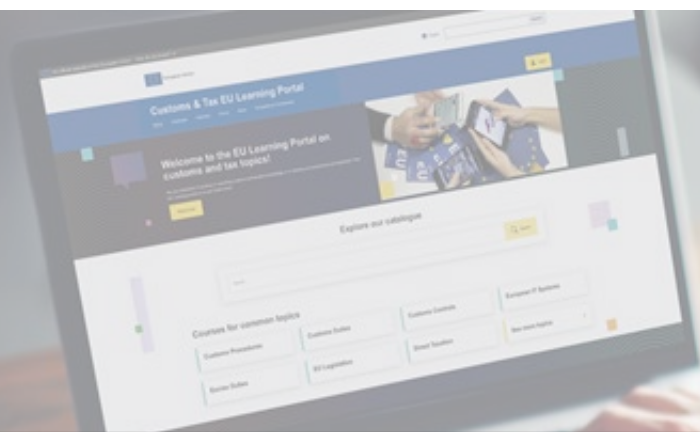

Course duration

Estimated duration of the module: 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
taxud-elearning@ec.europa.eu