



TRAINING

Special scheme for small enterprises

*Leading for results.
Learning for purpose.*

This course provides a clear overview of the SME scheme, including its main features, VAT exemption conditions, and registration process. It also explains how the SME scheme interacts with other VAT systems and the roles of Member States in managing it.

Throughout the course, you'll engage with knowledge checks to ensure you can apply the concepts effectively in your work. It is produced by the European Commission Directorate General for Taxation and Customs (TAXUD) under the Fiscalis Programme.

SCOPE

This course analyses the Special Schemes as specific VAT frameworks designed to deviate from the standard tax rules to simplify compliance and reduce administrative burdens for particular sectors or business models.

The course covers the fundamental mechanics of these regimes—with a primary focus on the SME Scheme—examining how they substitute regular VAT obligations with tailored rules for exemptions, simplified reporting, and specific registration processes.

By exploring the interaction between these schemes and the general VAT system, the course provides a comprehensive understanding of how Member States implement these exceptions to foster economic efficiency and ensure that businesses, such as small enterprises, can operate within the EU market without the disproportionate costs of standard tax management.

AUDIENCE

This course is designed for SME and tax officials.

LEARNING OUTCOMES

At the end of this course, you will be able to:

- understand the main features and functioning of the new SME cross-border scheme, effective from 1 January 2025, as well as the domestic scheme.
- learn the conditions for applying the VAT exemption under the SME scheme.
- understand the registration procedure and VAT compliance obligations associated with applying the SME cross-border scheme, and become aware of the Member State-specific variations applicable to the domestic SME scheme.
- understand the roles and responsibilities of Member States in the framework of the new SME cross-border scheme.
- learn how the SME scheme interacts with the normal VAT regime and the One Stop Shop (OSS) Union scheme.

FEATURES

- The course is designed to be flexible and personalised. You may start, pause and resume the course where you left off, at your convenience.
- The course menu allows users to quickly access the main chapters of the course. The course menu is conveniently placed in the vertical toolbar located on the left side.
- The course features strategic knowledge checks to reinforce key concepts throughout the modules.

COURSE MENU

INTRODUCTION

≡ Disclaimer	○
≡ Did you know?	○
≡ Learning goals and target audience	○
≡ Glossary	○

UNDERSTANDING THE SME SCHEME

≡ Legal basis	○
≡ How does the SME scheme work?	○
≡ What are the advantages?	○
📄 Knowledge check	○

FIND OUT MORE

Visit the [Customs and Tax EU Learning Portal \(europa.eu\)](https://europa.eu)

Contact DG TAXUD/E3 Management of Programmes & EU training taxud-programme-training@ec.europa.eu

COURSE DURATION

The time required to complete the course is approximately 45 minutes.

AVAILABLE LANGUAGES

The course is available in English. However, consult [Customs and Tax EU Learning Portal](#) for the availability of further EU language versions.

LET'S GET STARTED!

- The eLearning module is publicly available via the [Customs and Tax EU Learning portal](#) for direct view. You need to use your professional e-mail address to connect:
 - ✓ Use your EU Login account to login to the Customs & Tax EU Learning Portal.
 - ✓ Access the 'Catalogue' section.
- Troubleshoot technical issues and get help by clicking on "FAQ" or "Support" buttons of the Customs and Tax EU Learning portal.