

VAT Transactions

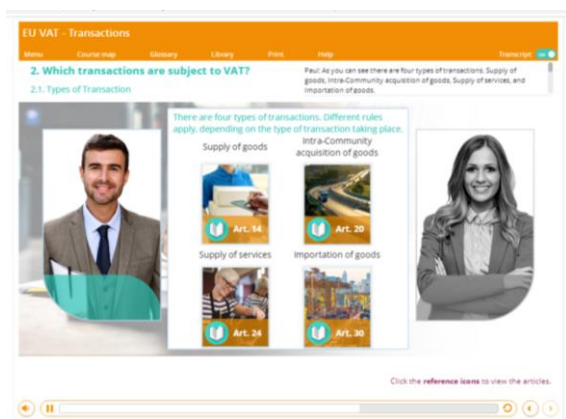
eLearning module 4

This easy-to-use eLearning module is part of VAT broader course which is one of the courses from an extensive EU eLearning portfolio on Customs and Taxation.

VAT Transactions course covers the question: **“Which transactions are subject to VAT?”**.

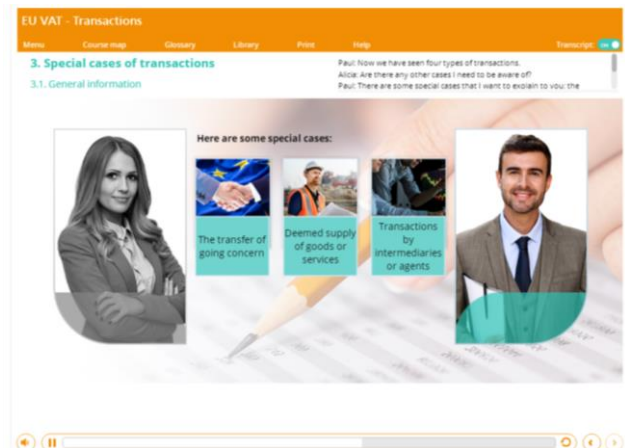
- There are **four types of transactions**: supply of goods, intra-acquisition of goods, supply of services, importation of goods.
- **Different rules apply** depending on the transaction taking place;
- You need to determine the **nature of a transaction** in order to know where it must be taxed.

To fully benefit of the potential of this course, we recommend to integrate the course in your own training programme and to develop a full blended learning scheme.



Course duration

Estimated duration of the module: 40 minutes.



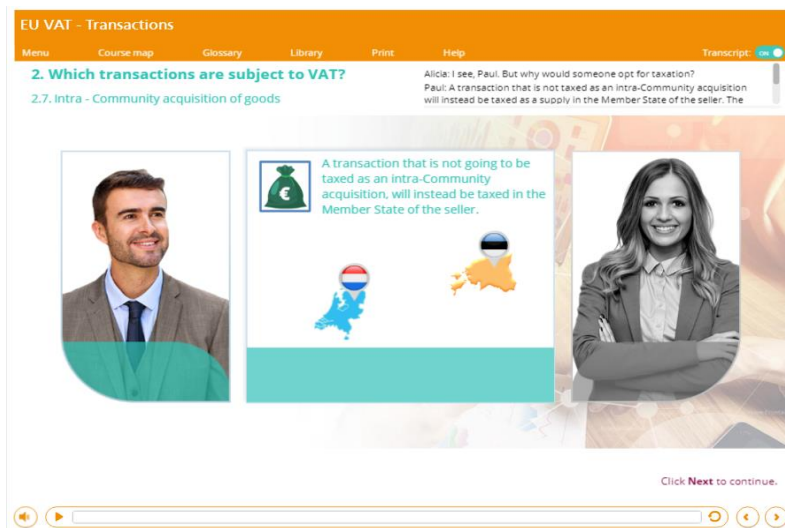
Target audience

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 objectives

By the end of this course, you will:

- Be able to define the terms **supply of goods, intra-Community acquisition of goods, supply of services** and **importation of goods**.
- Be aware that **much is left to the Member States** when it comes to drawing the line between the supply of goods and the supply of services.
- Know that the **transfer of going concern** is not always treated as transaction.
- Understand the concept of **deemed supply**.



Particularities of this course

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 have left the course 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.

Available languages

The course is available in Bulgarian, Dutch, English, Croatian, German, Greek, Hungarian, Lettonian, Lithuanian, Italian, Polish, Portuguese, Romanian, Slovakian, Slovenian, Spanish and Macedonian.

Consult the table on the [EUROPA](http://europa.eu) website for the availability of further EU language versions.

How to start and use this eLearning course?

The eLearning module is free to download and is easy to use.

- Freely download the eLearning module using the [download form](#).
- Select the eLearning in the drop down menu.
- You have the choice between 'non-SCORM' (iso, exe, html/html5) and 'SCORM' (for LMS systems).
- Read the Quick Start Guide available in the downloaded .zip folder. It explains how to install the courses to your system.
- Using the course does not require a high level of information technology skills from the learners.
- In case of technical issues contact first your local administrator. If the problem persists, send the description (including screenshots) to taxud-elearning@ec.europa.eu.

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

https://ec.europa.eu/taxation_customs/eu-training/general-overview_en