



# VAT Refund

## eLearning module 11

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 Right to deduct course covers the question: **“What are the provisions and procedures for a VAT Refund?”**.

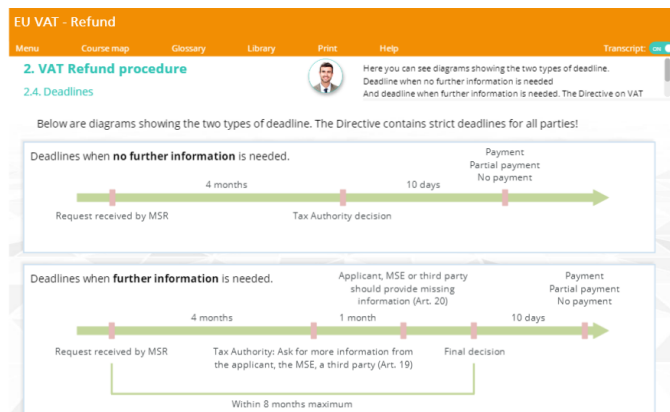
- **The procedure** is defined by the Council Directive 2008/9/EC laying down detailed rules for the refund of value added tax, provided for in Directive 2006/112/EC to taxable persons not established in the Member State of refund but established in another Member State.
- A taxable person has to fulfil a few **conditions** to be allowed **to apply for a VAT refund**.

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: 20 minutes.

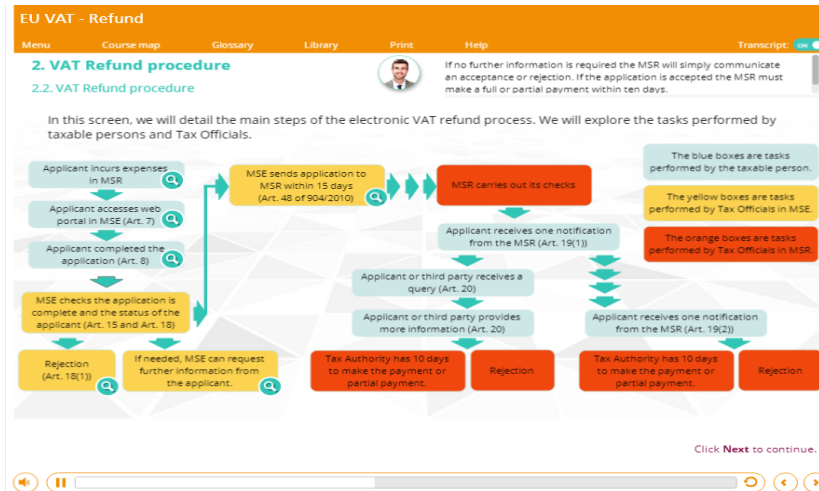


**Target audience** course is aimed at officials in EU countries, and more generally, anyone with a particular interest in VAT wanting to get basic knowledge of the VAT directive

### Learning objectives

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

- explain **the key principles** of provisions for VAT refund **to non-established persons**.
- **define** Member State of Establishment (**MSE**) and Member State of Refund (**MSR**)
- describe **the VAT refund procedure** performed by taxable persons and Tax Officials.
- describe **the responsibilities** for tax officials and taxable persons in relation to VAT refund.
- identify **sources of information** at an EU and national level through the VAT refund process and data.



## 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](mailto:taxud-elearning@ec.europa.eu).

**Contact: DG TAXUD / E3**  
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