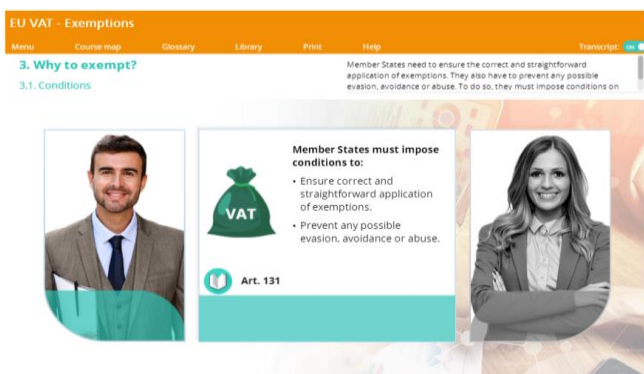# VAT Exemptions
eLearning module 9

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 Exemption course covers the question: **"Which transactions are exempt from VAT and what the conditions for exemptions to apply are?"**.
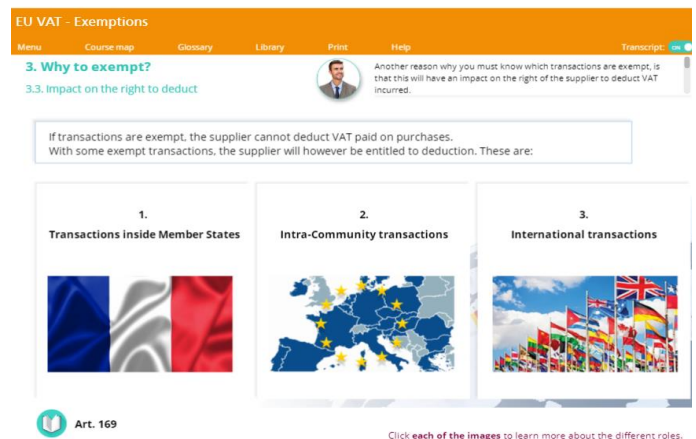
- For transactions falling within the scope of the tax, VAT must be charged in all cases except where the transaction is exempt from tax.
- The VAT Directive gives a common list of exemptions that can be divided into: **transactions inside Member States, intra-Community transactions** and **international trasactions.**

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: 35 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 wil 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.

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* 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

Taxation and Customs Union