

VAT Territory

eLearning module 2

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 Territory course covers the question: **“Does the transaction take place within the territory of the EU?”**. You will learn:

- Which countries and which territories are part of the **VAT territory** and which are not;
- Which **third countries and territories** are part of the VAT territory and are treated as Member States;
- How the **territorial scope** impacts on the decisions as to whether VAT must be paid:

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**.



- A** - Third territories: neither customs nor VAT.
- B** - Third territories: customs but not VAT.
- C** - Members of the EU in both customs and VAT.
- D** - Non - EU but not treated as third countries.

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

- Appreciate how important it is to be able to determine the **territorial scope**;
- Describe what are **third territories** and **third countries**.
- Know what the **VAT Territory** and what **Customs Territory** are and understand the difference between;
- Distinguish between **what is** and **what is not** part of the VAT territory and understand the consequences of the limits to it;
- Use the VAT Directive to determine the exact **territorial scope**;



Course duration

Estimated duration of the module: 30 minutes.

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