

VAT Place of taxable transactions eLearning module 5

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 Place of taxable tansactions course covers the question: **"Where the transaction is taxed?"**.

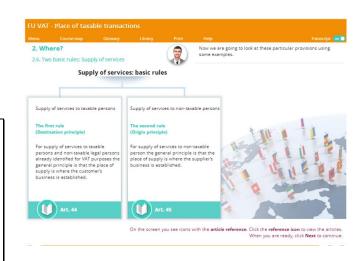
- The **place of transaction** is the place where the transaction will be taxed. It will be determined as either being the country of origin or the country of destination
- The **country of origin** is where the goods or the services originate. If the origin principle applies, this is the country where the tax is due.
- The **country of destination** is where the goods or services are supplied to. If the destination principle applies, this is the country which has the taxation rights.

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

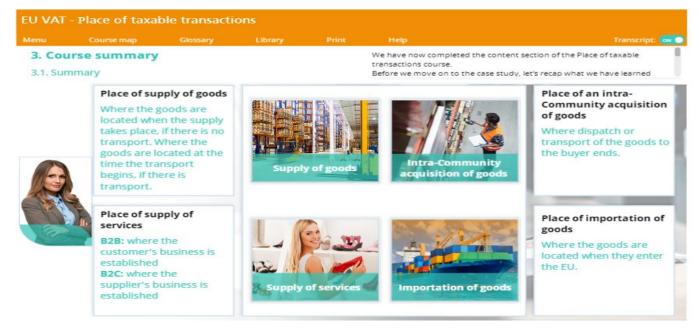
The course is aimed at officials in EU countries, and more generally, anyone with a particular interest in VAT wanting to get basic knowledge of the VAT directive

Learning objectives

By the end of this course, you will:

- Describe the different rules that govern the place of **supply of goods**.
- Explain the two basic rules and other specific rules governing the place of supply of services.
- Identify the particular rule that governs the place of an intra-Community acquisition of goods and a variation to the rule.
- Identify the general rule that governs the place of importation of goods: the place where the goods are when entering the EU.





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 <u>EUROPA</u> 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 <u>taxud-</u> elearning@ec.europa.eu.

Contact: DG TAXUD / E3
Management of Programmes & EU training

taxud-elearning@ec.europa.eu

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