

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 transactions 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.

The screenshot shows a slide titled 'Guiding principles of the internal market'. It explains that the place of transaction is where the tax will be paid, determined by either the country of origin or the country of destination. Below the text are two maps: Map A (orange) represents the country of origin, and Map B (green) represents the country of destination. Text below Map A states: '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.' Text below Map B states: '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 right.'

Course duration

Estimated duration of the module: 40 minutes.

The screenshot shows a slide titled 'Supply of services: basic rules'. It outlines two rules: 'The first rule (Destination principle)' and 'The second rule (Origin principle)'. The first rule states that for supply of services to taxable persons and non-taxable legal persons, the place of supply is where the customer's business is established. The second rule states that for supply of services to non-taxable persons, the general principle is that the place of supply is where the supplier's business is established. The slide includes icons for 'Art. 44' and 'Art. 45' and a note: 'On the screen you see icons with the article reference. Click the reference icon to view the articles. When you are ready, click Next to continue.'

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.

3. Course summary

3.1. Summary

We have now completed the content section of the Place of taxable transactions course.
Before we move on to the case study, let's recap what we have learned

The screenshot shows a course summary page with a navigation menu at the top. The main content is divided into several sections, each with a title, a brief description, and a representative image. On the left, there is a profile picture of a woman. The sections are:

- Place of supply of goods**: Where the goods are located when the supply takes place, if there is no transport. Where the goods are located at the time the transport begins, if there is transport. Image: Warehouse.
- Place of an intra-Community acquisition of goods**: Where dispatch or transport of the goods to the buyer ends. Image: Worker in a warehouse.
- Place of supply of services**: B2B: where the customer's business is established; B2C: where the supplier's business is established. Image: Woman in a shop.
- Supply of goods**: Image: Warehouse.
- Intra-Community acquisition of goods**: Image: Worker in a warehouse.
- Place of importation of goods**: Where the goods are located when they enter the EU. Image: Ship at a port.
- Supply of services**: Image: Woman in a shop.
- Importation of goods**: Image: Ship at a port.

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