

# VAT Obligations

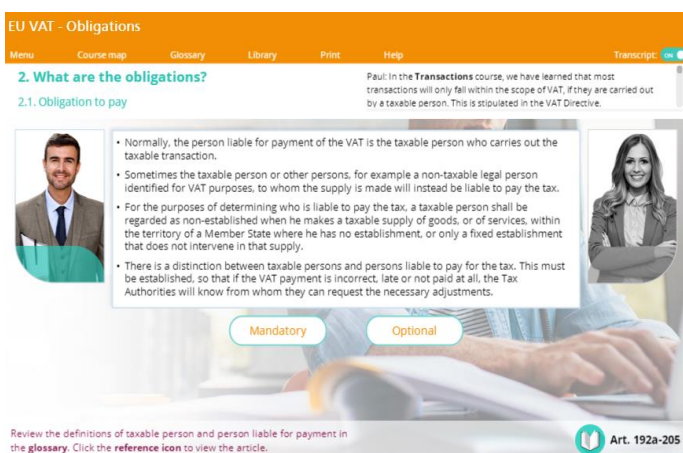
## eLearning module 12

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 obligations you need to observe when carrying out an economic activity?”**.

- Taxable person will need to observe a number of **obligations set out in the VAT Directive** whether that person is liable for payment or not.
- A system is put in place allowing for Member States to **collaborate** and **control** VAT across the EU.

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.



EU VAT - Obligations

2. What are the obligations?

2.1. Obligation to pay

Normally, the person liable for payment of the VAT is the taxable person who carries out the taxable transaction.

Sometimes the taxable person or other persons, for example a non-taxable legal person identified for VAT purposes, to whom the supply is made will instead be liable to pay the tax.

For the purposes of determining who is liable to pay the tax, a taxable person shall be regarded as non-established when he makes a taxable supply of goods, or of services, within the territory of a Member State where he has no establishment, or only a fixed establishment that does not intervene in that supply.

There is a distinction between taxable persons and persons liable to pay for the tax. This must be established, so that if the VAT payment is incorrect, late or not paid at all, the Tax Authorities will know from whom they can request the necessary adjustments.

Mandatory

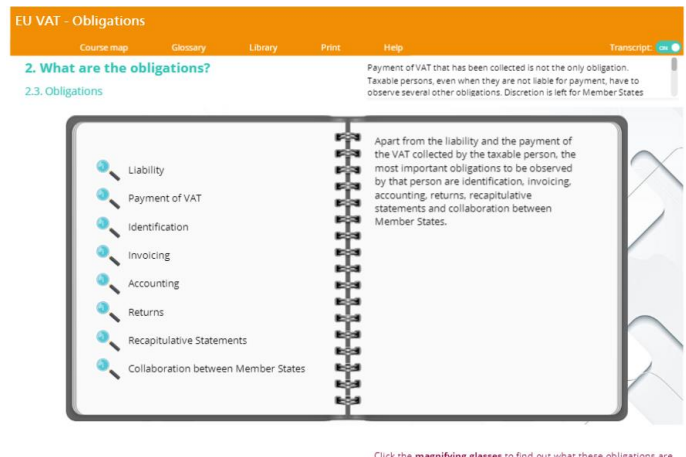
Optional

Review the definitions of taxable person and person liable for payment in the glossary. Click the reference icon to view the article.

Art. 192a-205

### Course duration

Estimated duration of the module: 20 minutes.



EU VAT - Obligations

2. What are the obligations?

2.3. Obligations

Payment of VAT that has been collected is not the only obligation. Taxable persons, even when they are not liable for payment, have to observe several other obligations. Discretion is left for Member States.

- Liability
- Payment of VAT
- Identification
- Invoicing
- Accounting
- Returns
- Recapitulative Statements
- Collaboration between Member States

Apart from the liability and the payment of the VAT collected by the taxable person, the most important obligations to be observed by that person are identification, invoicing, accounting, returns, recapitulative statements and collaboration between Member States.

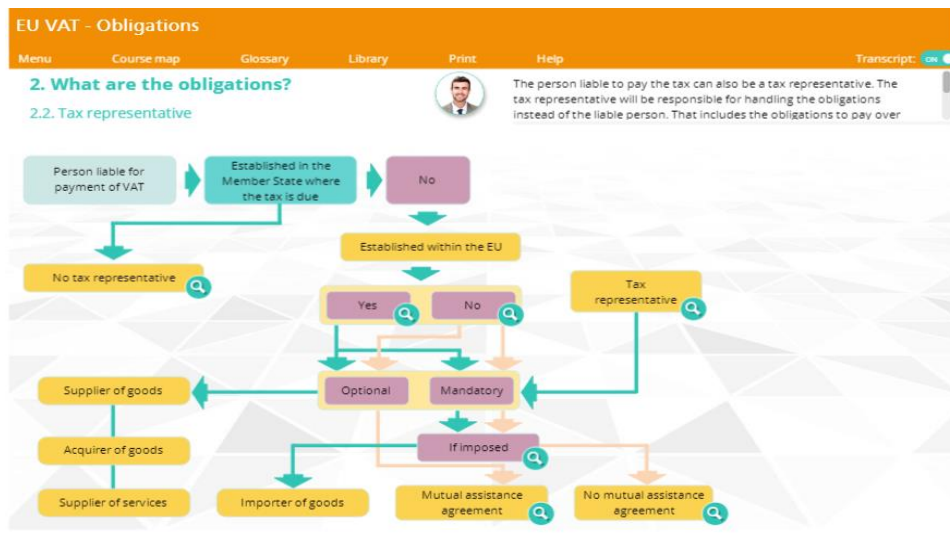
Click the magnifying glasses to find out what these obligations are.

**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:

- Know **the obligations** that taxable persons and certain non-taxable persons need to respect:
  - obligation to pay;
  - appointment of tax representative;
  - payment arrangements;
  - identification;
  - invoicing;
  - accounting;
  - returns;
  - recapitulative statements;
- Understand the importance of the Value added tax Information Exchange System in the Single Market (**VIES**).



## 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**  
**Management of Programmes & EU training**  
[taxud-elearning@ec.europa.eu](mailto:taxud-elearning@ec.europa.eu)

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