

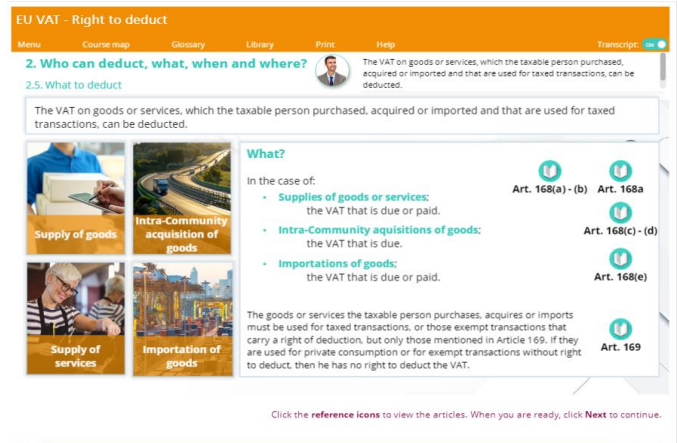
VAT Right to deduct eLearning module 10

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: **“When a transaction gives the right to deduct from VAT?”**.

- The **net VAT principle** ensures that tax is only calculated on the value added, and that taxable persons along the supply chain may deduct the tax paid on previous transactions.
- The VAT on goods or services, which the taxable person purchased, acquired or imported and that are used for taxable transactions, can be deducted.

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.



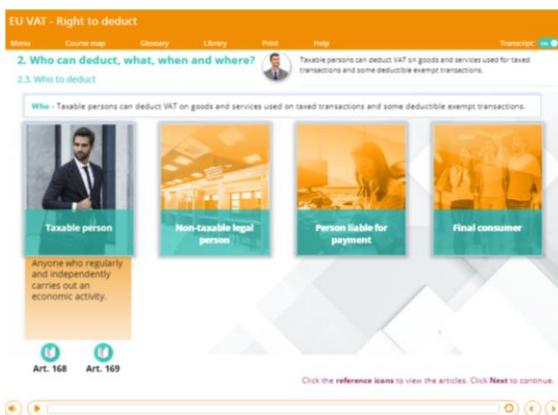
Target audience

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 be able to:

- **Who** can deduct, **what** to deduct, **when** to deduct.
- Explain **input tax** and **output tax**.
- Be aware of the **conditions** in order to be entitled to deduct input VAT.
- Explain why there is **deductible** and **non-deductible** input VAT.
- Describe other **restrictions** and calculate the **proportional deduction**.
- Be aware of the necessity to **adjust deductions** made.
- How to exercise the right of deduction through **subtraction** or **refund**.



Course duration

Estimated duration of the module: 35 minutes.

EU VAT - Right to deduct







Menu Course map Glossary Library Print Help Transcript

2. Who can deduct, what, when and where?

2.4. Deductible transactions

VAT can be deducted on: the purchase of goods or services, the acquisition of goods, and the importation of goods.

Who - Taxable persons carrying out taxed transactions and some deductible exempt transactions. There are two types of exempted transactions: those that carry the right to deduct and those that do not.

 Taxed transactions	Taxed transactions Taxed transactions are taxable transactions for which VAT has been imposed.	
 Deductible exempt transactions	Deductible exempt transactions Exempt transactions like the supply of goods for exportation and intra-Community supply of goods give the right to deduct the input VAT relating to these transactions.	
 Non-deductible exempt transactions	Non-deductible exempt transactions Exempt transactions linked to certain activities in public interest, for example, hospital and medical care, or other activities like gambling or supply of postage stamps at face value or supply of fiscal stamps do not give the right to deduct the input VAT relating to these.	

Art. 132
Art. 135
Art. 138
Art. 146
Art. 168
Art. 168a
Art. 169

Click the reference icons to view the articles. When you are ready, click Next to continue.

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
Management of Programmes & EU training**
taxud-elearning@ec.europa.eu

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