

# VAT Chargeable Event & Taxable Amount

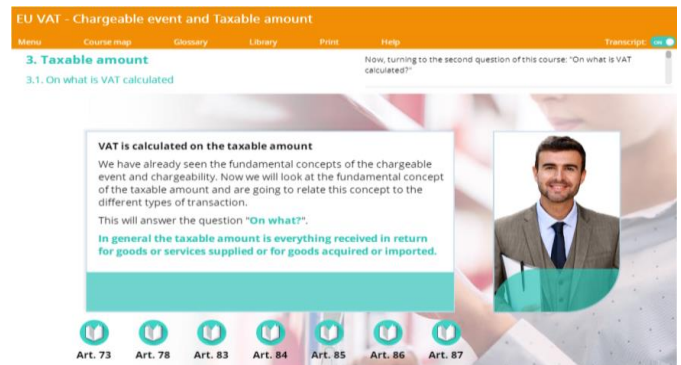
## eLearning module 7

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 Chargeable event and Taxable course covers the question: **“When does the chargeable event take place and VAT become chargeable?”** and **“On what is VAT calculated?”**.

In this course you will learn the difference between the legal concepts of the chargeable event and the **chargeability of VAT** and the **taxable amount**. The course also covers their relation with different transactions, and acceptable adjustments to the taxable amount.

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.

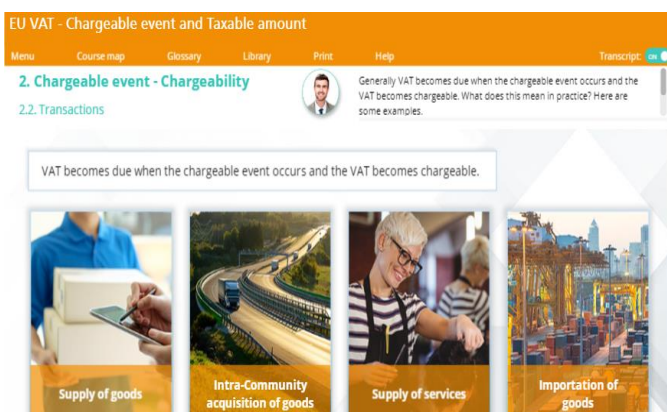


### Target audience

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:
- Know when VAT becomes chargeable that is when the chargeable event takes place: **chargeability**.
  - Know what is VAT calculated on: **taxable amount**.
  - Know how to relate these concepts to the different transactions: **supply of goods, supply of services, intra-Community acquisition, importation**.
  - Know when a **taxable amount may be adjusted** as a result of changes after the supply has taken place.
  - Describe how the tax due is a result of applying the rate to the taxable amount expressed in monetary terms.



### Course duration

Estimated duration of the module: 40 minutes.

EU VAT - Chargeable event and Taxable amount

Menu Course map Glossary Library Print Help Transcript:

### 3. Taxable amount

#### 3.12. Adjustments

Yes, you will still have to calculate VAT but in cases of cancellation, refusal, total or partial non-payment, and reduction of the price after the supply takes place, the taxable amount is adjusted and reduced.

In the case of:

- Cancellation
- Refusal
- Total or partial non-payment
- Reduction of the price

after the supply takes place...

the taxable amount is reduced:

- According to the conditions determined by Member States.

Click the **reference icon** to view the article. Art. 90

## 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**  
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