

EXAM & VAT

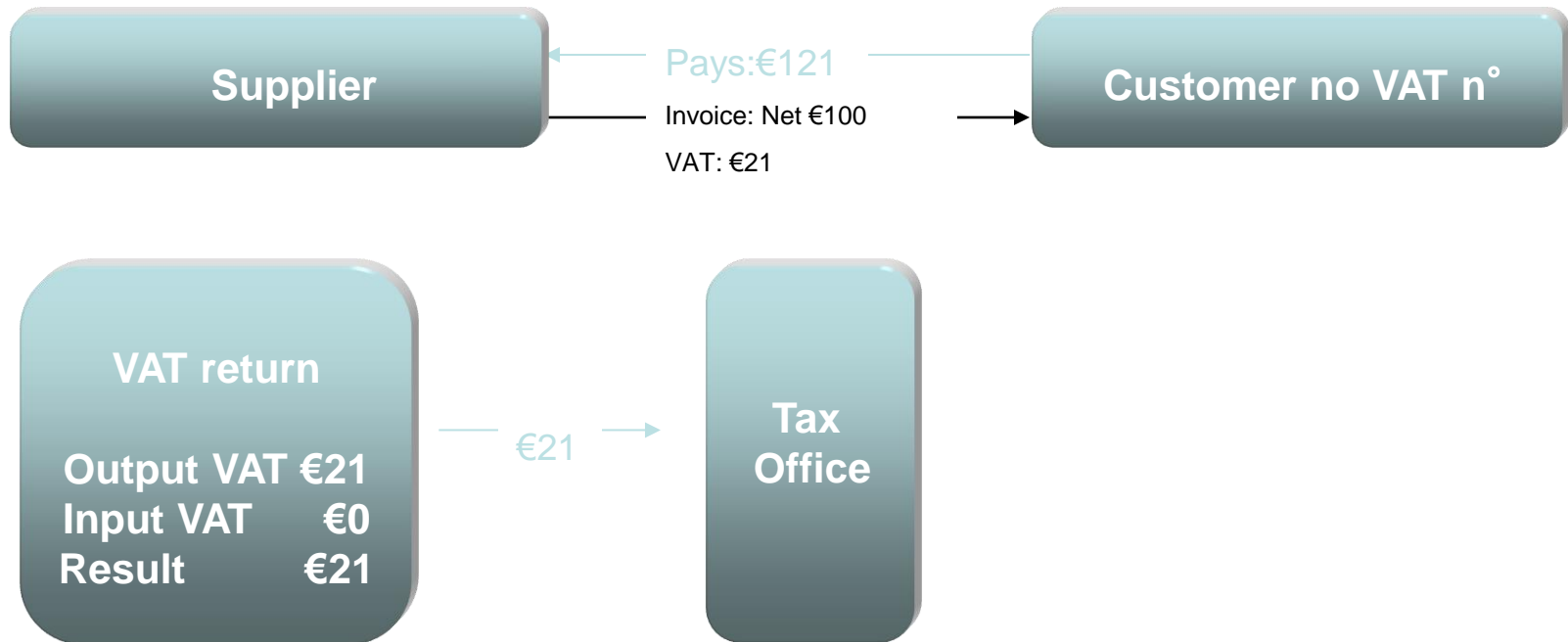
Michel De Bisschop
ESA Executive Director

VAT

- EU Directives on VAT
- VAT = interpretation
- Differences from country to country

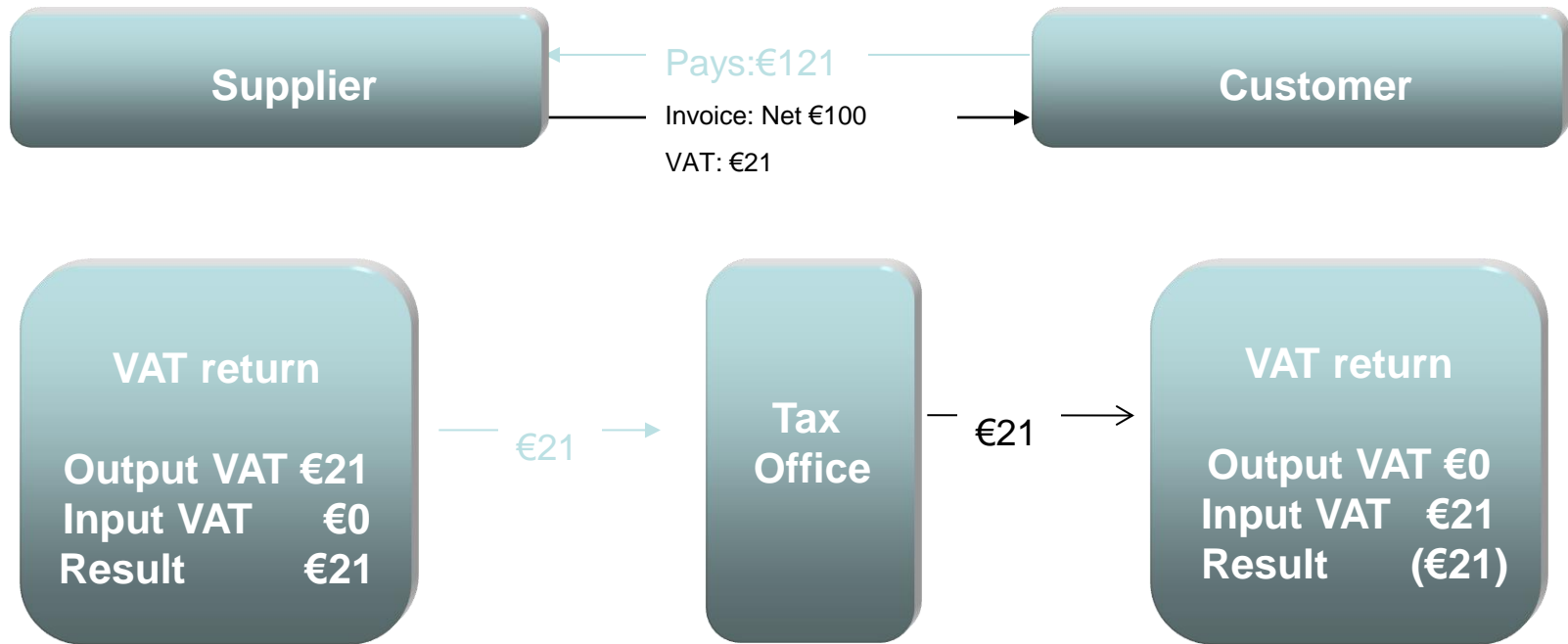
How VAT works B2C

- General principle - supplier liable to account for VAT and payment to tax authorities



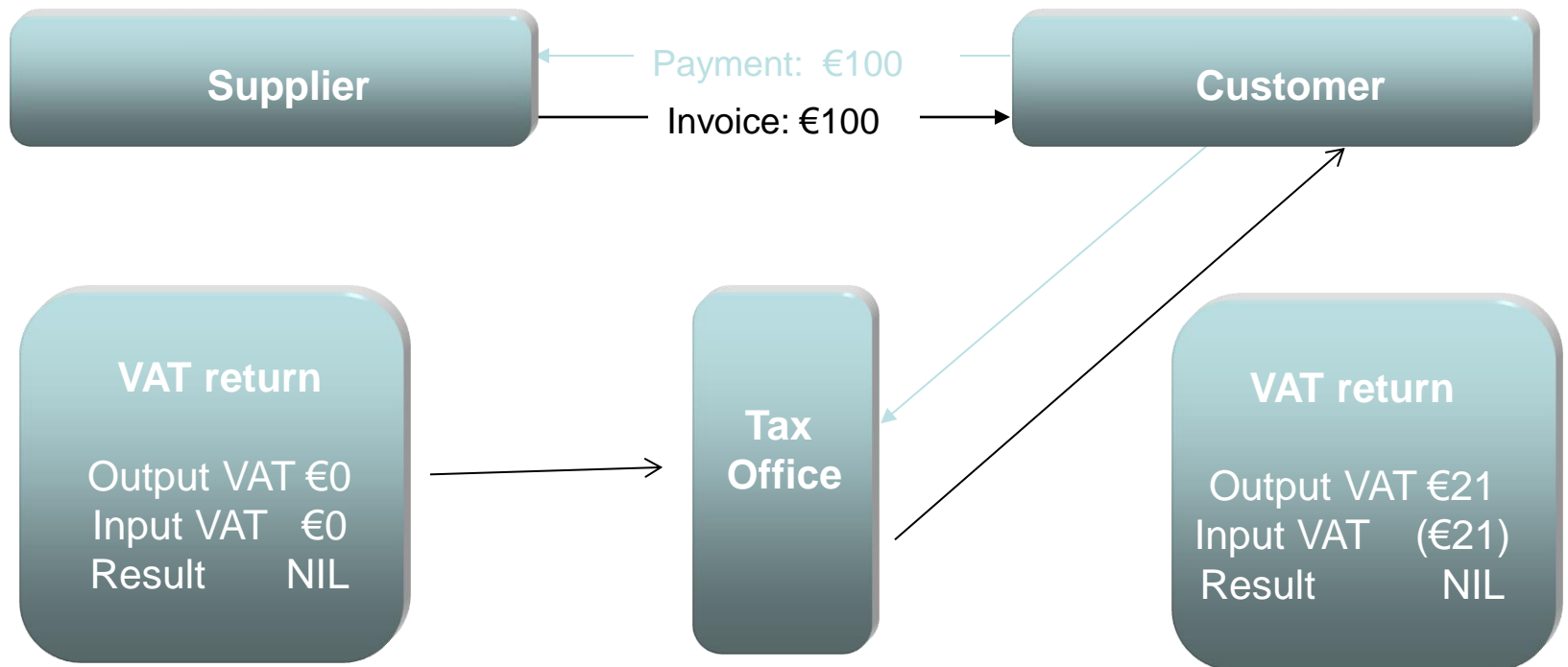
How VAT works B2B

- General principle - supplier liable to account for VAT and payment to tax authorities (within the country)



Reverse charge mechanism B2B

- Exception - liability to account for VAT shifted to the customer



EXAM

- Exempted of VAT?
- If NOT which VAT?

Exemption?

Directive 2006/112

Exemptions

Chapter 2

Article 132 i

Exemptions for certain activities in the public interest – Article 132i

- i. The provision of children's or young people's education, school or university education, vocational training or retraining, including the supply of services and of goods closely related thereto, by bodies governed by public law having such as their aim or by other organisations recognised by the Member State concerned as having similar objects

EXEMPTION?

- EXAM is not a training or education
- EXAM is a service closely related to training and education
- EXAM only for registered specialists and specialists in training
- EXAM is part of the education in the countries where it is mandatory
- ESA is a recognised organisation providing training and education as the congress fee is VAT exempted based on article 132i

EXEMPTION

Therefore

EXAM should be VAT Exempted

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Interpretation of the Directive

VAT LIABLE

- VAT from the country of the supplier B2C
- VAT from country of the Supplier B2B within the country
- VAT reverse charge B2B

E-Learning & VAT

Is e-Learning considered as training or education as foreseen under article 132i?

Yes, if there would be interaction with a teacher. The software is used for communication between the teacher and the student.

No, without personal interaction and having everything automated the e-learning programme is for self-assessment and self-studying and therefore VAT liable.

Exemption?

- E-learning programme with interaction between the teacher and the student
- Software is communication tool between teacher and student
- Only for registered specialists and specialists in training

⇒ VAT Exemption
(interpretation of EU Directive)

VAT Liable

- Self assessment programme
- No interaction with the teacher
- Fully automated

=> VAT rules applicable

VAT LIABILITY

for e-learning without intervention

- VAT from the country of the EU supplier B2C
- VAT from the country of the customer B2C in case of a non-EU supplier
- VAT from country of the Supplier B2B within the country
- VAT reverse charge B2B

Questions?

Thank you