

**SYLLABUS
2026**

ADIT



INTRODUCTION

In order to achieve this qualification, candidates will need to possess a broad knowledge right across the spectrum of international taxation, preferably informed by experience.

This document contains the detailed syllabus for each available module, together with recommended reading lists. Permitted texts for each exam are indicated in the recommended reading lists, and can be found on our website at www.tax.org.uk/adit/permitted-books.

Questions **will not** be set which require knowledge of any law or regulation, or any Statutory Instrument, EU Directive or similar legal provision announced less than six months before the date of an exam, or on any tax or legal court case reported less than six months before the exam date. Nonetheless, all ADIT exam candidates are expected to maintain a general understanding of recent, significant legislative changes relevant to their exam subjects.

Each syllabus contains a list of topics included, together with an indication of the level of knowledge that a candidate may be required to demonstrate.

SYLLABUS GUIDE

Each syllabus includes guides which are intended to give candidates broad guidance on the approximate proportion of marks available for the major areas within the syllabus for each module.

The levels specified are:

Level 1

Candidates will be expected to have a broad understanding and awareness of the topic, but will not be required to provide answers in detail on these topics.

Level 2

Candidates will be expected to have a detailed knowledge of the topic and be able to apply this knowledge in both written and computational situations (where appropriate), showing an understanding of the issues involved.

Level 3

Candidates may be required to demonstrate an advanced knowledge, involving interpretive exposition and analysis, with the ability to comment upon problems arising and to suggest possible solutions in novel situations.

Candidates are expected to have an awareness of current accounting issues relevant to tax.

MODULE 3.02 - EU VAT OPTION

I	Fundamental concepts	15%
II	The scope of EU VAT	10%
III	Place of taxable transactions	20%
IV	The charge to VAT: time of supply, valuation and rates	15%
V	Exemptions	10%
VI	The right to deduct input tax	15%
VII	Administration of VAT	15%

I Fundamental concepts

A	Sources of law	
	1. Treaty on the Functioning of the European Union (articles relating to VAT and indirect taxes)	1
	2. Development of VAT law from First Directive to 2006	1
	3. Principal VAT Directive 2006/112 as amended	3
	4. Implementing Regulation 282/2011/EU as amended	3
	5. Other Directives relevant to VAT	1
	6. Other Regulations relevant to VAT, e.g. Regulation 904/2010/EU relating to Administrative Cooperation	1
	7. The role of Commission and Council in relation to VAT	1
B	EU law principles	
	1. Fundamental freedoms	1
	2. Fiscal neutrality, equal treatment	3
	3. Equivalence, effectiveness	3
	4. Legal certainty, legitimate expectations	3
	5. Proportionality, fundamental human rights	3
	6. Abuse of rights, abusive practices	3
	7. Acquis communautaire (body of statute and case law of the EU)	1
	8. Direct effect of Directives	3
	9. Conforming construction of national law	3
C	Judicial remedies	
	1. Role of the Court of Justice of the European Union in relation to VAT	3
	2. Infringement proceedings against member states	2
	3. Referrals under Article 267, TFEU	2
	4. Claims for damages	1
	5. Methods of interpretation: purposive construction	2
	6. Acte clair (Cilfit) and Acte éclairé (Da Costa)	1

II The scope of EU VAT

A	Chargeable events	
	1. Supply, importation and intra-Community acquisition	3
	2. Origin and destination system	1
	3. Relevance of legality of transactions or fraudulent intent	2
B	Territorial scope	
	1. VAT territory, customs territory, special territories	1

C	Taxable person	
1.	Economic activity	3
2.	Passive or private activities	2
3.	Public authorities	1
4.	Occasional transactions	1
5.	VAT grouping (single taxable person)	2
D	Taxable transaction	
1.	“Supply of goods” and “supply of services”	3
2.	Supply for consideration	3
3.	Classification of supplies as goods or services	3
4.	Compound/single and multiple/mixed supplies	3
5.	Deemed supplies, including intra-Community transfers	3
6.	Deemed non-supplies (transfer of going concern)	3
7.	Self-supplies	1
8.	Acting as an agent	2

III Place of taxable transactions

A	Place of supply of goods: general rules and exceptions	3
B	Place of intra-Community acquisitions	3
C	Place of importations	3
D	Place of supply of services: business to business: general rule and exceptions	3
E	Place of supply of services: business to consumer: general rule and exceptions	3
F	Place of establishment and ‘other fixed establishment’	3

IV The charge to VAT

A	Chargeable event	
1.	Timing of charge on supplies	3
2.	Alternative rules: continuous supplies, link to payment	2
3.	Timing of intra-Community acquisitions	2
4.	Timing of importations	2
5.	Timing of charge on intra-Community supplies of services	2
B	Taxable amount	
1.	Valuation rules: consideration	3
2.	Specific items to be included or excluded from taxable amount	2
3.	Barter transactions	2
4.	Use of open market value: anti-avoidance provisions	2
5.	Valuation of intra-Community acquisitions	3
6.	Valuation of importations	3
7.	Adjustment for non-receipt	3
C	VAT rates	
1.	Structure and level of rates	2
2.	Lower rates	2
3.	Transitional provisions for rates retained by member states	1

V Exemptions

1.	General principles of exemption: strict construction, mandatory where applicable, conditions and scope for member states to vary rules	3
2.	Exemptions within the territory: in the public interest	3

3. Exemptions within the territory: other exemptions	3
4. Option to tax certain exempt transactions	2
5. Exemptions for despatches of goods within the EU	3
6. Exemptions for intra-Community acquisitions of goods	2
7. Triangular transactions	3
8. Exemptions for exports of goods	3
9. Exemptions on importation	2
10. Other exemptions related to international trade	1

VI The right to deduct input tax

1. The basic right to deduct	3
2. Partial exemption: standard and 'special' or alternative methods	3
3. Irrecoverable input tax	2
4. Transitional provisions retaining 'blocking' of input tax	1
5. Adjustment of recovery: change of circumstances	3
6. Adjustment of recovery: capital goods	3
7. Exercise of the right to deduct, including requirements for evidence	2

VII Administration of VAT

A Obligations on taxable persons	
1. Identification and registration	1
2. Invoicing, accounting, returns and recapitulative statements	1
3. Special schemes for small enterprises	1
4. Margin schemes for tour operators, second hand goods	1
5. The One Stop Shop (OSS) for taxation of services	2
6. Other special schemes	1
B Derogations	
1. Transitional derogations allowed until definitive arrangements agreed	1
2. General scheme of derogations subject to authorisations	1
C Miscellaneous VAT provisions	
1. Role of the VAT Committee and VAT Expert Group (VEG)	1
2. Prohibition of other turnover taxes	1
3. Transitional arrangements regarding intra-Community trade	1
4. Proposals for a definitive VAT regime	1
D Cross-Border VAT claims: claimant established in the EU	
1. Rules and procedures of Directive 2008/9/EC	1
E Cross-Border VAT claims: claimant established outside the EU	
1. Rules and procedures of Directive 86/560/EEC (The 13th VAT Directive)	1
F Trading of goods	
1. Community statistics relating to the trading of goods (Regulation 638/2004/EC)	1
2. The One-Stop-Shop (OSS) and Import One-Stop-Shop (IOSS)	2

RECOMMENDED READING LIST

Permitted Texts

Candidates may take a copy of the following texts only into the examination:

Annacondia, F. *EU VAT Compass 2025-2026* (IBFD, 2025) [ISBN: 9789087229665]

Available from IBFD: www.ibfd.org

Cordara, R. *Tolley's Orange Tax Handbook 2025-2026* (LexisNexis, 2025) [ISBN: 9781474330671]

Available from LexisNexis: www.lexisnexis.co.uk

(Discount available for registered ADIT students at www.tolley.co.uk/purchase?id=2&pc=ADIT_ET&step=2)

Terra, B. and Kajus, J. *A Guide to the European VAT Directives 2025* (IBFD, 2025) [ISBN: 9789087229627]

Available from IBFD: www.ibfd.org

No other texts may be taken into the examination.

Essential Reading

Council Directive 2006/112/EC: the Principal VAT Directive

Available from EUR-Lex:

<http://eur-lex.europa.eu/eli/dir/2006/112/2020-12-12>

Council Directive 86/560/EEC: the 13th VAT Directive

Available from EUR-Lex:

<http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:31986L0560&from=EN>

Council Directive 2008/9/EC: Electronic System of VAT Refunds

Available from EUR-Lex:

<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2008:044:0023:0028:EN:PDF>

Council Implementing Regulation 282/2011/EU

Available from EUR-Lex:

<http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=OJ:L:2011:077:FULL&from=EN>

European Parliament & Council Regulation 638/2004/EC

Available from EUR-Lex:

<http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32004R0638&from=EN>

The materials listed above are also included in the following permitted book:

Cordara, R. *Tolley's Orange Tax Handbook 2025-2026. Part 1* (LexisNexis, 2025) [ISBN: 9781474330671]

Lang, M. et al. *ECJ - Recent Developments in Value Added Tax: the Evolution of European VAT Jurisprudence and its Role in the EU Common VAT System* (Linde Verlag, 2014) [ISBN: 9783707327533]

Available from Booklooker: www.booklooker.de

Online Resources

EU law, including case law, can be found at EUR-Lex:

<https://eur-lex.europa.eu/browse/summaries.html>

Croner-i Green VAT Legislation

Available from Croner-i:

<https://library.croneri.co.uk/green>