

PAY VAT WHERE VAT'S DUE: PLACE OF SUPPLY RULES

**ALEXIS TSIELEPIS
PANAYIOTIS PANAYI**



**FRIDAY, 15 MARCH 2019
COLUMBIA PLAZA, LIMASSOL**

PAY VAT WHERE VAT'S DUE: PLACE OF SUPPLY RULES

The Chelco VAT International Academy continues its series of high-level VAT educational events with a morning seminar focussing on the VAT Place of Supply Rules.

Place of Supply determines where a transaction is taxed for VAT purposes and which Member State has the taxing rights. To this effect, it determines to which national legislation one must refer to be able to determine country specific considerations such as exemptions, VAT rate, reverse charge mechanisms, compliance requirements and other conditions, which are up to each Member State to determine and implement.

The Managing Director of Chelco VAT and Lead Instructor of the Academy, Alexis Tsielepis, together with fellow Director, Panayiotis Panayi, will examine the rules that determine where a transaction is taxed for VAT purposes. The seminar will discuss the different VAT Directive rules that determine where a transaction is taxed for VAT purposes with illustrative examples.

The seminar is open to any professional with exposure to VAT matters such as:

- Accountants
- Business consultants
- Business managers
- Financial officers and controllers
- Lawyers
- Any other professional dealing with VAT matters

AGENDA

8:30am – 9:00am	Registration & Coffee
9:00am – 9:05am	Welcome Address Alexis Tsielepis – Co-Instructor
9:05am – 11:00am	<ul style="list-style-type: none">▪ Legal background▪ Place of supply rules for supplies of goods▪ Main place of supply rules for provision of services
11:00am – 11:30am	Coffee Break
11:30am – 1:30pm	<ul style="list-style-type: none">▪ Exceptions to the main rule▪ Use and enjoyment provisions▪ The role of fixed establishment in determining place of supply Questions and Discussion
1:30pm	End of Seminar

WHO SHOULD ATTEND?

Professionals dealing with VAT matters at all levels and in all industries, who would like to expand or enhance their VAT knowledge.

- Accountants
- Chief Accountants
- Financial Controllers
- Tax Consultants
- Tax Accountants
- VAT Department Officers
- VAT Specialists

WHEN, WHERE & HOW MUCH

The VAT Place of Supply Rules

Date & Venue	Limassol Friday, 15 March 2019, Columbia Plaza Venue Centre
Time	9:00am – 1:30pm (registration at 8.30am) 4 CPD Units (certificates of attendance will be provided)
Cost	€175 + VAT Group Discount (for 3 persons or more): 15% Seats are limited!
Language	English

THE INSTRUCTORS

Alexis Tsielepis, BSc, FCA
Managing Director
Chelco VAT Ltd
E-Mail: a.tsielepis@chelcoVAT.com

Alexis is widely considered as the foremost expert on VAT in Cyprus. With more than 15 years of experience in VAT strategic consulting, he advises businesses on international VAT matters and lectures at local and international VAT conferences.

Alexis possesses an extensive vocational and educational experience in European VAT and a detailed comprehension of EU VAT matters and decisions of the European Court of Justice (ECJ). He sits on various committees charged with tax matters, including the VAT Committee of ICPAC, on which he has held various positions, including Vice-President. His work includes liaising with the Cyprus tax authorities and government on policy making.

He has written a number of tax syllabuses, chapters and articles on matters pertaining to Cyprus and EU VAT. He is the author of the book "An in-depth analysis of the Fixed Establishment concept and a comparison with the Permanent Establishment concept".

Alexis is a Fellow of the Institute of Chartered Accountants in England and Wales (ICAEW), and holds the Expert in European Value Added Tax Degree, which he earned with the highest grade ever awarded in the history of the coveted diploma. He is now a Partner and a Director of the VAT Forum and teaches at various international VAT schools.

Alexis is sharing his knowledge on VAT, in a series of seminars and workshops organised by the Chelco VAT International Academy, covering an array of VAT-dedicated topics.



Panayiotis Panayi, BA, ACA
Director
Chelco VAT Ltd
E-mail: p.panayi@chelcoVAT.com

Panayiotis is an Associate Chartered Accountant (ACA) and a member of the Institute of Certified Public Accountants of Cyprus (ICPAC), with more than 10 years of experience in VAT.

He holds a Bachelor of Arts degree in Accounting and Finance from Manchester University in the UK. Panayiotis trained initially with Deloitte & Touche LLP in Manchester, and subsequently with PwC Cyprus, as a Chartered Accountant with the Institute of Chartered Accountants in England and Wales (ICAEW), before joining Chelco VAT Ltd as Senior VAT Consultant in 2014. In 2017, he was awarded the Expert in EU VAT degree, finishing first in his class.

He now works exclusively as a consultant in VAT advisory and compliance services for both local and international companies with activities in Cyprus, Europe and worldwide.

Panayiotis has authored or contributed to various articles and other publications in Cyprus and abroad on matters pertaining to Cyprus and EU indirect taxation.



REGISTRATION FORM

Please complete the form for each registrant.

Seminar Title	Pay VAT where VAT's due: Place of Supply Rules
Seminar Date & City	15 March 2019, Limassol

First Name		Last Name	
Tel.		Mob.	
Email			
Website			

Job Title			
Company			
Industry			
Address			
City		Postal Code	
Country			

How did you find out about the seminar?									
E-Mail		Network		Social Network		Recommended by third parties		Other	

I consent to the recording, storage and use of my data for the purpose of receiving communications from your organisation.	<input type="checkbox"/>
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Upon receipt of your registration form(s), you will receive a reply with the total amount due, an invoice and payment details.

Please note that confirmation of registration is dependent upon receipt of full payment.

Payment can be made by bank transfer or by cheque made out to Chelco VAT Ltd and sent to P.O. Box 51625, 3507 Limassol, Cyprus.

Cancellation of registration must be notified in writing to the Chelco VAT International Academy at seminars@chelcoVAT.com. Cancellations prior to 13 March 2019 will result in a full refund. After that, only substitutions will be permitted.

Thank you for registering.
The Chelco VAT International Academy

CHELCO VAT INTERNATIONAL ACADEMY

The educational arm of Chelco VAT Ltd, the Chelco VAT International Academy, is now open for learning.

The academy is the result of years of training, followed by months of planning and preparation to offer VAT-dedicated knowledge to VAT advisors, VAT Officers working in tax administration, professionals in the industry that deal with VAT matters as well as to anyone who wishes to broaden and further sharpen their understanding of VAT.



Topics that are addressed by the Chelco VAT International Academy cover the VAT aspects of specific areas of legislation and specific types of transactions or specific industries, offering attendees an unprecedented level of comprehension and specialisation on the subject matters.

Each seminar or workshop provides a detailed explanation of each VAT topic with reference, where appropriate, to the EU legislation and relevant ECJ judgments. Numerous examples are used to ensure the fullest comprehension of the subject matter. The seminar handouts, which include the presentations, court decisions and much more, can be used as an invaluable future reference tool for each topic presented.

The topics that are included in the Academy's upcoming calendar (further details will be provided closer to each event), include either full-day or half-day seminars or workshops on:

- Right to Deduct
- VAT in the Real Estate/Construction Industry
- VAT in Chain Transactions



**CHELCO
VAT**

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