

I REST MY CASE: VAT Court Decisions

INSTRUCTOR: ALEXIS TSIELEPIS



Thursday, 29 September 2022
Webinar (Zoom)

I REST MY CASE: VAT COURT DECISIONS

We thought it would fun to ease into the 2022-2023 academic year with a 2,5 hour online webinar covering 5 court cases. Although we may not agree with all decisions from the Courts, analysing them helps to understand the VAT treatment of transactions covered by the judgment. Given that such decisions are binding for the Tax Department, it is important to be aware of the facts, the court's philosophy and the final conclusion.

We have chosen to present 5 court cases, a mixture from the Cyprus Appellate Court (Ολομέλεια) and the European Court of Justice (ECJ), covering a variety of VAT topics.

So....the Chelco VAT International Academy proudly sets off its 2022-2023 academic year with a 2,5-hour webinar examining and critically assessing three European Court of Justice and two Cyprus Courts VAT cases, as follows:

1. **Cyprus: MTN Cyprus LTD v. Commissioner of Value Added Tax (Appellate Court), AE 73/15**
 - *case examined payments made to distributors and whether they related to the receipt of services (and therefore the VAT element was deductible by MTN) or whether they were subsidies for the mobile telephones sold by the distributors (and thus there was no VAT and no deduction);*
2. **ECJ: Staatssecretaris van Financiën v L.W. Geelen, C-568/17**
 - *case examined the place of supply of live erotic webcam sessions, and whether such place of supply resulted in the imposition of European VAT or not as the entertainers were physically located outside of the EU;*
3. **ECJ: Skatteverket v Srf konsulterna AB, C-647/17**
 - *case examined the place of supply of B2B services in respect of the admission to educational events, and whether VAT was chargeable in the place where the event actually took place or whether it was where the customer was established. This looked into whether there was a distinction between 'admission' to an event and 'participation' to an event. This in turn rests on the difference between passive attendance and active participation as well as the possibility to register and pay for the event 'at the door';*
4. **Cyprus: Republic of Cyprus through 1. Minister of Finance 2. Commissioner of Value Added Tax v. Lachi Beach Development Co Ltd (Appellate Court), AE 151/2012**
 - *case examined the right to deduct and whether expenses have a direct and immediate link with a taxable activity that never took place or an exempt activity that did;*
5. **ECJ: C&D Foods Acquisition ApS v Skatteministeriet, C-502/17**
 - *case examined whether the input VAT on expenses incurred for the sale of the shares in a sub- subsidiary can be deducted, even though the sale was never carried out.*

The webinar is targeted towards VAT professionals, VAT advisors, tax lawyers, accountants of all levels, CFOs, Chief Accountants, auditors, VAT Department officers, et al.

The webinar carries 2,5 CPDs and will be conducted in English.

AGENDA

2:15pm – 2:30pm

Webinar Login

2:30pm – 2:35pm

Welcome Address
Alexis Tsielepis: Instructor

2:35pm – 5:00pm

- Cyprus Court Case: MTN
- ECJ Court Case: Geelen
- ECJ Court Case 2: Srf konsulterna
- Cyprus Court Case: Lachi Beach Developers
- ECJ Court Case: C&D Foods

5:00pm

End of Webinar

WHO SHOULD ATTEND?

Professionals dealing with VAT matters at all levels and in all industries, who would like to prepare for what lies ahead in VAT:

- VAT advisors
- Auditors
- Accountants & Bookkeepers
- Chief Accountants
- Financial Controllers
- Tax Lawyers
- Tax Consultants
- Tax Accountants
- VAT Department Officers

WHEN, WHERE & HOW MUCH

I REST MY CASE: VAT COURT DECISIONS

Date & Delivery	Thursday, 29 September 2022, Zoom webinar
Time	2:30pm – 5:00pm (Login at 2.15pm) 2,5 CPD Units (certificates of attendance will be provided)
Cost	€50 + VAT Group Discount (for 3 persons or more): 10% Free for members of the Cyprus VAT Association (CYVA). Include CYVA membership number in Notes when registering. Free for students of the Diploma in VAT Excellence (DIVE). Mention in Notes when registering.
Language	English

THE INSTRUCTOR

Alexis Tsielepis, BSc, FCA
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Chelco VAT Ltd
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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 has served on various committees charged with tax matters and his work includes liaising with the Cyprus tax authorities and government on policymaking.

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 a Partner and a Director of the VAT Forum in Belgium and the co-founder and Vice-Chairman of the Cyprus VAT Association (CYVA).

He is also a Certified Vocational Trainer with the Human Resources Development Authority of Cyprus (ANAD).

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, with the crown jewel being the recently launched Diploma in VAT Excellence (DiVE), a 10-month course covering EU and Cyprus VAT law in a depth never before seen in Cyprus.

REGISTRATION FORM

Please complete the form for each registrant.

Webinar Title	I REST MY CASE: VAT COURT DECISIONS		
Webinar Date & Time	29 Sept. 2022, 2:30pm-5:00pm	Platform	Zoom
Language	English		

First Name		Last Name	
Tel.		Mob.	
Email			
Website			

Job Title			
Company			
Industry			
Address			
City		Postal Code	
Country			

How did you find out about the webinar?									
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.	
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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 27 September 2022 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, has been delivering high-end educational events since 2016.

The academy is the result of years of training, planning and preparation to offer VAT-dedicated knowledge to VAT professionals, 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, webinar 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.

In September 2021, the Chelco VAT International Academy also launched the Diploma in VAT Excellence (DiVE), a course spanning a period of 10-months, elevating VAT knowledge to the level of a VAT expert, with an emphasis on the Cyprus VAT legislation.

The 2022-2023 DiVE is now in full swing. The course is taught by Academy Instructors, Alexis Tsielepis and Panayiotis Panayi, as well as guest VAT experts from Cyprus and abroad.

For more information, visit www.chelcovat.com/seminars.



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VAT**

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