



I REST MY CASE: VAT Court Decisions III

INSTRUCTOR:
ALEXIS TSIELEPIS



Wednesday, 27 September 2023
Webinar (Zoom)

I REST MY CASE: VAT COURT DECISIONS III

- I have been appointed as a director on the Board of Directors of a company. Should I charge VAT?
- Can a taxable person claim VAT if they do not possess a correct VAT invoice?
- What is the VAT treatment for income received for managing the rights of artists?

The Chelco VAT International Academy fall academic calendar for 2023 commences with a 2-hour webinar analysing in depth 3 interesting VAT court cases from the Court of Justice of the European Union (ECJ). VAT Court Decisions III is part of the 'I Rest My Case' series of online events, which was launched last year with renowned success.

Although we may not agree with all decisions from the Courts, analysing them helps to understand the VAT treatment of transactions covered by the judgments. Given that such decisions are binding for the Cyprus Tax Department, it is important to be aware of the facts, the court's philosophy and the final conclusion.

The above 3 questions were part of what the ECJ examined in the 3 cases on review.

The 3 court cases covered in VAT Court Decisions III cover a variety of VAT topics, as follows:

1. ECJ: *Zipvit Ltd v The Commissioners for Her Majesty's Revenue & Customs*, C-156/20, 13.01.2022

- Case examined the VAT exemption that exists for supply of postal services in the UK that was incorrectly exempted, and the attempt for the customer to claim back the VAT that would be normally due;

2. 2.1 ECJ [pending]: *TP v Administration de l'Enregistrement, des Domaines et de la TVA*, C-288/22, *Opinion of Advocate General Kokott* delivered 13.07.2023

- The judgment of the ECJ is pending but the opinion of AG Kokott has been issued and will be analysed. The case examined whether the services offered by a lawyer for his appointment to the Board of Directors of a company constitute economic activity and should therefore be subject to VAT;

2.2 Cyprus Department of Taxation, Interpretive Circulars 151 (05.05.2011) & 205 (07.10.2016)

The above question is in practice treated differently across the Member States. The Cyprus Department of Taxation ("DoT") initially issued IC 151 which addressed in paragraph 6 the matter of the VAT on the services of appointed directors. The position of the DoT was amended through IC 205 issued 5 years later. Yet the VAT treatment is still not clear and differs across the District Offices. We will review the position of the DoT in light of the AG Opinion;

3. ECJ: *UCMR – ADA Asociația pentru Drepturi de Autor a Compozitorilor v Asociația culturală „Suflet de Român”*, C-501/19, 21.01.2021

- Case examined the VAT treatment of author's economic rights in musical works, managed by a collective management organization being the sole body responsible in Romania for collecting royalties for the public performance of such works at concerts, shows and entertainment events;

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 CPDs and will be conducted in English.

AGENDA

Wednesday, 27 September 2023

2:45pm – 3:00pm

Webinar Login

3:00pm – 3.10pm

Welcome Address
Alexis Tsielepis: Instructor

3:10pm – 5:00pm

- ECJ Court Case: Zipvit
- ECJ Court Case: TP
 - Cyprus Interpretive Circulars: 151 & 205
- ECJ Court Case: UCMR

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, HOW & HOW MUCH

I REST MY CASE: VAT COURT DECISIONS III

Date & Delivery	Wednesday, 27 September 2023, Zoom Webinar
Time	3:00pm – 5:00pm (Login at 2.45pm) 2 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). IMPORTANT: Include CYVA membership number in Notes when registering. Free for former and current students of the Diploma in VAT Excellence (DiVE). IMPORTANT: Mention in Notes when registering.
Language	English

THE INSTRUCTOR

Alexis Tsielepis, BSc, FCA
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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 III		
Webinar Date & Time	27 Sept. 2023, 3:00pm-5:00pm	Platform	Zoom
Language	English		

First Name		Last Name	
Tel.		Mob.	
Email			
Website			

Job Title			
Company			
Industry			
Address			
City		Postal Code	
Country			

Cyprus Bar Association Registry Number (if applicable):	
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How did you find out about the webinar?									
E-Mail		Media		Social Network		Cyprus Bar Association		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 Monday, 25 September 2023 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 2023-2024 DiVE is now in full swing. The course is taught by Academy Instructors, Alexis Tsielepis and Panayiotis Iona, as well as guest VAT experts from Cyprus and abroad.

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



**CHELCO
VAT**

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