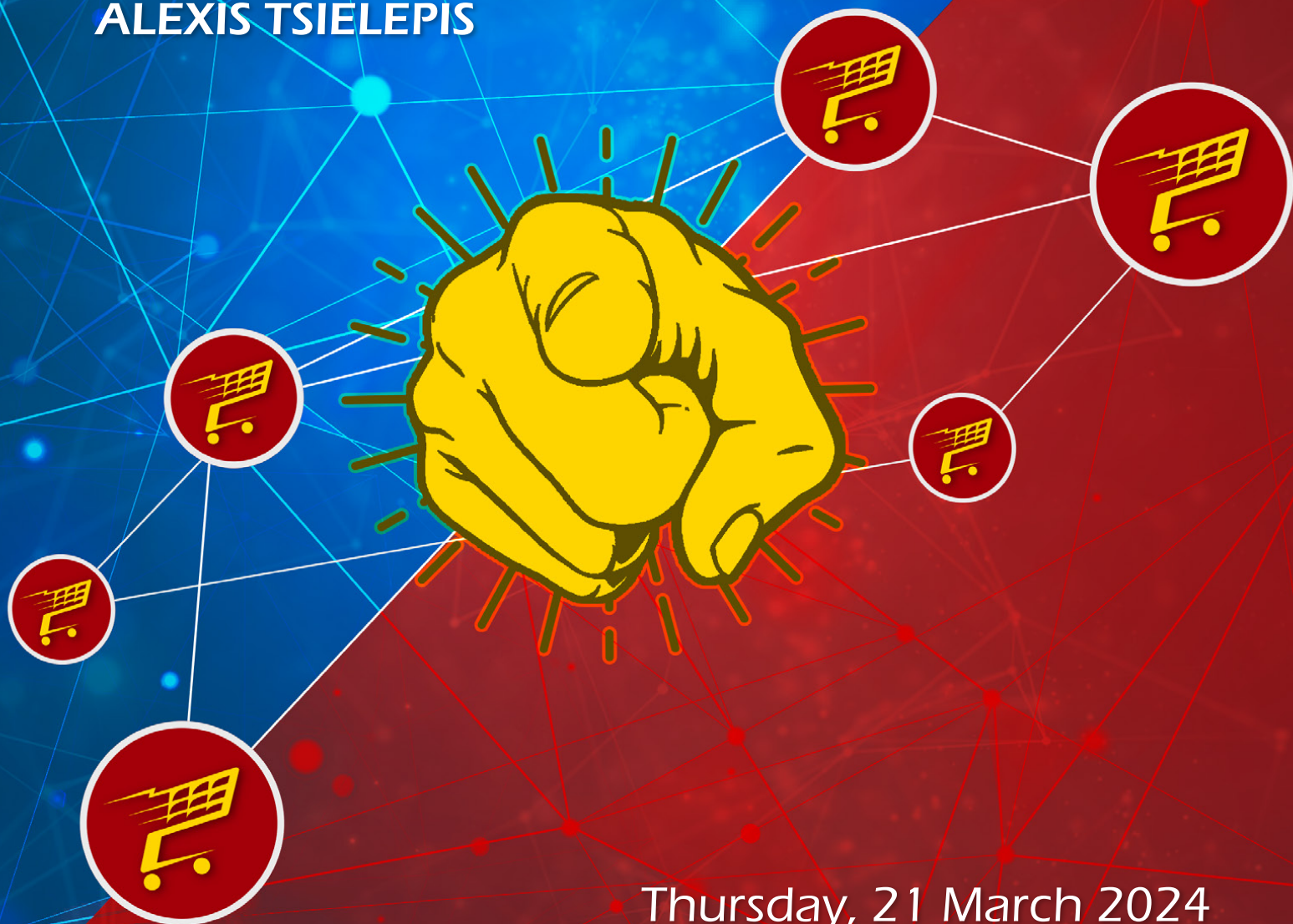


# VAT E-COMMERCE ONE STOP SHOP: BECAUSE YOU'VE ASKED FOR IT

INSTRUCTOR:  
ALEXIS TSIELEPIS



Thursday, 21 March 2024  
Columbia Plaza, Limassol

## VAT E-COMMERCE ONE STOP SHOP: BECAUSE YOU'VE ASKED FOR IT

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We have had several requests to provide a seminar explaining the VAT provisions concerning the e-Commerce package One Stop Shop (OSS) schemes. You ask. We deliver!

The Chelco VAT International Academy through its Lead Instructor, Alexis Tsielepis, continues its series of high-level VAT educational events with a full-day seminar focussing on the E-Commerce package on Value Added Tax (VAT).

The seminar will examine closely the Union One Stop Shop (OSS), the Non-Union One Stop Shop (Non-Union OSS) and the Import One Stop Shop (IOSS). These three optional schemes will be explained and analysed through a plethora of hands-on, practical examples.

The schemes are applicable to cross-border Business-to-Consumer (B2C) e-Commerce activities, covering goods and services, with implications whether the supplier is established in the EU or not. The legislation that will be analysed was rolled out on 1 July 2021 and represented a major overhaul of VAT law, particularly to the VAT regimes for distance sales of goods and the importation of low value consignments, especially when selling goods online from an electronic platform.

Questions such as:

- How can I use a special scheme?
- Can I use more than one scheme at the same time?
- What are the consequences if I decide not to use a special scheme?
- Am I eligible if I have other registrations in the EU?
- What if I have other establishments in the EU such as branches?
- Can I choose the country of registration for a special scheme?
- How can I deduct input VAT if I am using one the schemes?
- What if I have very few transactions that fall within a scheme?
- Plus many more to be discussed and addressed

Using plain, easy-to-follow language and numerous practical examples, the seminar will cover:

- An explanation of the special provisions for sales conducted through an online electronic interface (the “deemed supplier”)
- An explanation of the EU-wide threshold of €10,000 for distance sales of goods
- An explanation of the Union and Non-Union OSS
- An explanation of the scheme for distance sales of goods imported from third countries of an intrinsic value less than €150 (IOSS)
- An explanation of the record-keeping requirements in all the above cases

The seminar is targeted towards VAT professionals, VAT advisors, tax lawyers, businesses involved in the cross-border B2C supply of services or sale of goods, especially if such sales are made through online platforms (such as Amazon or eBay), VAT Officers, accountants of all levels, auditors, bookkeepers, et al.

# AGENDA

Thursday, 21 March 2024

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8:30am – 9:00am	Registration & Coffee
9:00am – 9:05am	Welcome Address Alexis Tsielepis: Instructor
9:05am – 10:30am	<ul style="list-style-type: none"><li>▪ Introduction to the e-Commerce package</li><li>▪ Explanation and analysis of the Deemed Supplier provisions</li></ul>
10:30am – 11:00am	Coffee Break
11:00am – 12:30pm	<ul style="list-style-type: none"><li>▪ Explanation and analysis of the Non-Union Scheme (Non-Union OSS)</li><li>▪ Explanation and analysis of the Union Scheme (Union OSS)</li></ul>
12:30pm-1:30pm	Light Lunch Break
1:30pm – 3:00pm	<ul style="list-style-type: none"><li>▪ Explanation and analysis of the Import Scheme (IOSS)</li></ul>
3:00pm – 3:30pm	Coffee Break
3:30pm – 5:30pm	<ul style="list-style-type: none"><li>▪ Explanation and analysis of the new rules through examples</li></ul>
5:30pm	End of Seminar

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## WHO SHOULD ATTEND?

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

- Businesses involved in cross-border sale of goods, especially through online platforms
- VAT advisors
- Auditors
- Accountants & Bookkeepers
- Chief Accountants
- Financial Controllers
- Tax Consultants
- Tax Accountants
- Lawyers
- VAT Department Officers

## WHEN, WHERE & HOW MUCH

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VAT E-COMMERCE ONE STOP SHOP: BECAUSE YOU'VE ASKED FOR IT

<b>Date &amp; Venue</b>	<b>Limassol</b> Thursday, 21 March 2024, Columbia Plaza Venue Centre
<b>Time</b>	<b>9:00am – 5:30pm (Registration at 8.30am)</b> 7 CPD Units (certificates of attendance will be provided)
<b>Cost</b>	<b>€285 + VAT (including light lunch)</b> Group Discount (for 3 persons or more): 15% Free for current students of the Diploma in VAT Excellence (DiVE). Mention in Notes when registering.
<b>Language</b>	<b>English</b>

## THE INSTRUCTOR

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**Alexis Tsielepis**, BSc, FCA  
Managing Director  
Chelco VAT Ltd  
E-mail: [a.tsielepis@chelcoVAT.com](mailto: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 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.

Seminar Title	VAT E-COMMERCE ONE STOP SHOP: BECAUSE YOU'VE ASKED FOR IT		
Seminar Date & Time	21 Mar 2024, 9:00am-5:30pm	City	Limassol
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 seminar?									
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](mailto:seminars@chelcoVAT.com). Cancellations prior to Monday, 19 March 2024 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

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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 course is taught by Academy Lead Instructor, Alexis Tsielepis, as well as guest VAT experts from Cyprus and abroad.

Registrations for the 2024-2025 academic year will open soon.

For more information, visit [www.chelcovat.com/seminars](http://www.chelcovat.com/seminars).



**CHELCO  
VAT**

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