

VAT PLACE OF SUPPLY OF SERVICES:

An All-Star Panel



PROF. DR. DAVID HUMMEL
RAYMOND FEEN
ALEXIS TSIELEPIS

Thursday, 3 November 2022
St. Raphael Resort, Megarons Hall, Limassol

VAT PLACE OF SUPPLY OF SERVICES: AN ALL-STAR PANEL

The Chelco VAT International Academy has summoned an all-star panel of renowned VAT experts from the European Court of Justice and the International VAT Association to present and analyse the all-important and all-encompassing topic of the VAT Place of Supply of Services.

The Academy's Lead Instructor, Alexis Tsielepis, will be joined by Prof. Dr. David Hummel and Raymond Feen for an unprecedented full-day seminar on 3 November 2022 in Limassol the level of which has never been seen in Cyprus before.

Through 19 articles, the VAT Directive dictates for the provision of services where VAT should be paid, by laying down 17 rules in black and white, with an optional "use-and-enjoyment" provision being the joker card! Understanding the rules however is not always an easy task. The precise nature of the service, the status of the customer (B2B or B2C) and naturally the interpretation of the provisions have transformed what was dubbed in 2010 as a simplification of the place of supply rules, into a minefield, and one should proceed vigilantly!

Each star speaker will analyse a specific set of VAT Directive articles and ECJ decisions that make up the current Place of Supply Rules as well as upcoming developments on the subject.

The seminar will analyse and explain, packed with examples and judgements from the ECJ, the following relating to the Place of Supply rules for VAT:

- The basic B2B and B2C place of supply rules, and the difference between "economic non-business", "non-economic business" and "private transactions";
- The role of the fixed establishment;
- Services of intermediaries;
- Services related and unrelated to immovable property;
- Passenger transport services;
- Transport of goods services, including ancillary services;
- Restaurant and catering services taking place in different settings;
- Hiring of means of transport (such as land vehicles, vessels, aircrafts);
- Services relating to events, including the admission to events, the twist when they are provided virtually or online and the change in the rules from 01.01.2025;
- Valuation and work on movable tangible property services;
- Electronically supplied, telecommunications, radio and television broadcasting services;
- Various services supplied to end customer who are outside of the EU;
- The "use-and-enjoyment" twist.

The seminar is not to be missed by any professional with exposure to VAT matters such as VAT advisors, accountants of all levels, auditors, CFOs, Chief Accountants, tax lawyers, VAT Department officers, et al.

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
- Auditors
- Chief accountants
- Financial Controllers
- Tax Consultants
- Tax Accountants
- Tax Lawyers
- VAT Department Officers

WHEN, WHERE & HOW MUCH

Date & Venue	Limassol, Cyprus Thursday, 3 November 2022, St. Raphael Resort, Megarons Hall
Time	9:00am – 5:00pm (registration at 8.30am) 6 CPD Units (certificates of attendance will be provided)
Cost	€285 + VAT (Including light lunch) Group Discount (for 3 persons or more): 15% Seats are limited!
Language	English

THE INSTRUCTORS

Prof. Dr. David Hummel

Legal Secretary
European Court of Justice

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David Hummel is since October 2016 legal secretary (référéndaire) at the European Court of Justice at the cabinet of Advocate General, Juliane Kokott.

Before (2013 – 2016) he represented several tax law chairs at the Universities of Münster, Trier, Leipzig and Hamburg.

In mid-2017 he was appointed as a Professor at the University of Leipzig. His academic career starts with the Study of Law at the University of Leipzig, a Graduation (Phd) as an assistant of Prof. Dr. Stadie with a VAT-Thesis in 2009 and a Habilitation in 2013 with the matter: “Rechtsformneutralität im Öffentlichen Recht” (neutrality of legal forms in public law – *venia legendi*: public law, especially tax law and public economic law).

Raymond Feen

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Raymond is a highly experienced international VAT consultant.

He graduated from the University of Leiden with a specialization in indirect taxes. He has worked since 1996 in international VAT for a Big Four company and for many years as in-house VAT manager for multinationals. In 2010 he started his own consulting company, ALLVAT, in the Netherlands.

He is a frequent speaker at international seminars, organises trainings for the Federation of Dutch exporters, the Chamber of Commerce, the International VAT Expert Academy (IVEA) and is partner of the VAT Forum. He is a board member of the International VAT Association (IVA) and he supports the board as member of the technical committee. His focus is on the international supply chain and trade by companies in the European region and recently also started to explore the VAT developments in the GCC area.

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 close to 20 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).

REGISTRATION FORM

Please complete the form for each registrant.

Seminar Title	VAT PLACE OF SUPPLY OF SERVICES: AN ALL-STAR PANEL		
Seminar Date & Time	3 November 2022, 9am-5pm	City	Limassol
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 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.	
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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 1 November 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.



**CHELCO
VAT**

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