

VAT AND THE FIXED ESTABLISHMENT



VAT Forum Webinar Series



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Managing Director
Chelco VAT Ltd

Thursday, 30 September 2021, 2pm - 5pm CET (Zoom)

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Alexis Tsielepis 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 seminars and 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.

SUBJECTS

- What presence is needed for a Fixed Establishment for VAT purposes?
- Impact of a Fixed Establishment on the place of services rules
- Impact of the Fixed Establishment on the place of supply of goods rules
- Can a legal entity such as a Limited be considered as a Fixed Establishment?
- Are there any differences between a Fixed Establishment for VAT and a permanent establishment for Corporate Income Tax purposes?

GENERAL

There is a lack of harmonised guidance concerning the definition of a Fixed Establishment, in determining the place of supply rules. This important concept is being interpreted differently across Member States of the European Union, causing commercial uncertainty, as well as situations resulting in double or non-taxation.

The webinar will examine in depth the following areas of this complicated concept of the VAT legislation:

- A review and analysis of the history of the Fixed Establishment concept through the European Court of Justice (ECJ)
- An analysis of the definition of a fixed establishment as this appears in the Implementing Regulation 282/2011
- Practical examples of how the concept applies

FEES

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