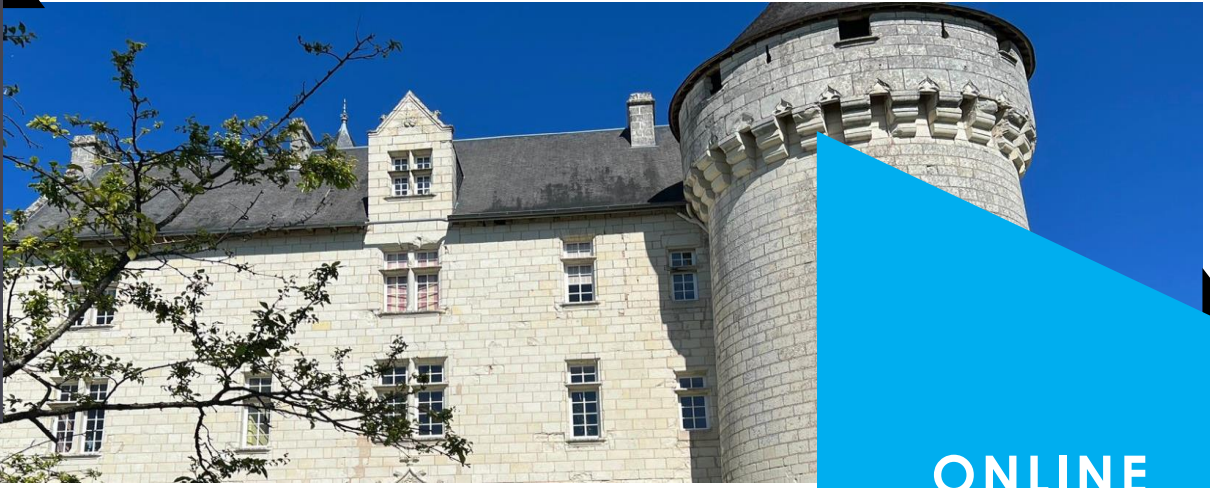


vat
FORUM



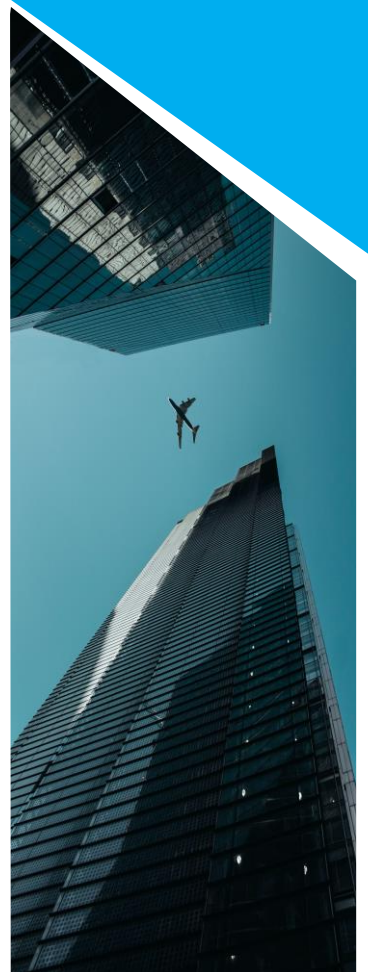
**ONLINE
COURSE**

**VAT & Fixed
establishments**

9 MARCH 2023
13:00-17:30



**LECTURER
ALEXIS
TSIELEPIS**



FEE

Partners & employees €50

Members €100

Non-members €200



FIXED

ESTABLISHMENTS

SUBJECTS

- The history of the Fixed Establishment (FE) concept, and the historic construction of the definition from the Court of Justice of the European Union (CJEU). Analysis of the attributes of the FE and how we should be thinking about this concept, including critical evaluation of recent CJEU cases.
- Impact of the FE on the place of services rules
- Impact of the FE on the place of supply of goods rules

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. Unfortunately, the guidance provided by the Court of Justice of the European Union is restricted and at times confusing. The purpose of this webinar is to provide a conceptual framework through which the FE can be examined.

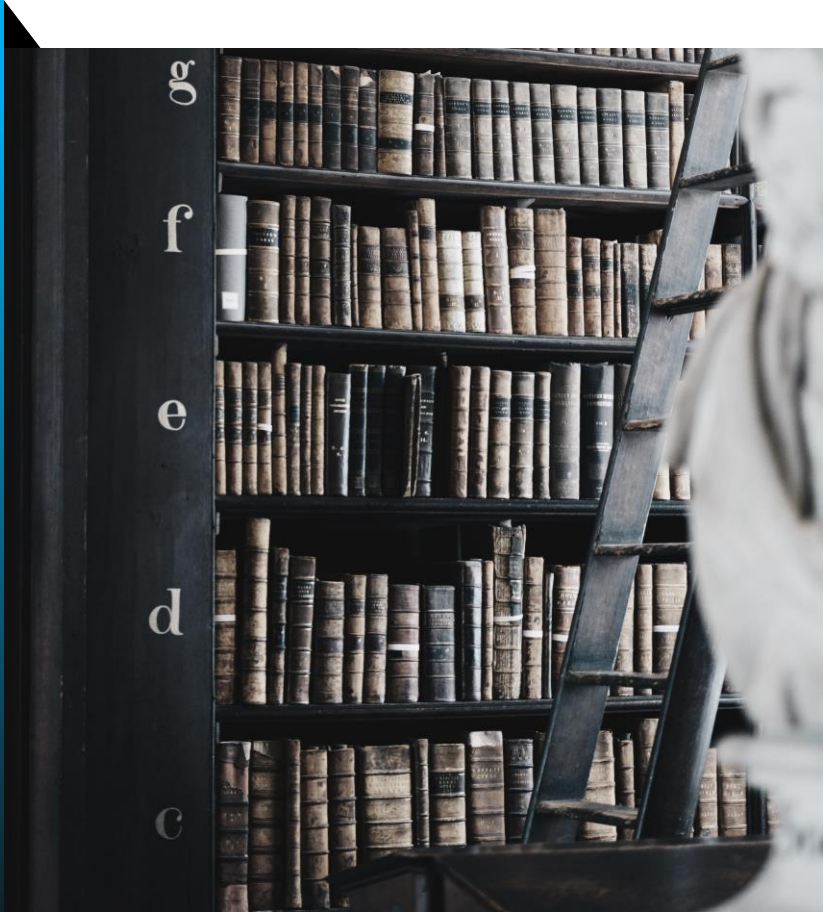
The webinar will examine in depth the following areas of this complicated concept of the VAT legislation:

- 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



An investment in
knowledge,
always pays the
best interest

-
Benjamin Franklin



REGISTRATION FORM

Please register online by visiting our website: www.vatforum.com/online-courses or send the registration form to patrick.wille@vatforum.com

Course: Fixed establishments

Name of participant:.....

VAT number:

Company:

Phone number:

E-mail address:

Country:

Address:

Partners & employees

VAT Forum members*

€50

€100

Description of level of experience in VAT:

Non-members*

Become a VAT member

€200

€1000

Signature:

Date:

MORE INFORMATION

Target group

VAT managers at internationally operating businesses and VAT consultants are warmly welcome. All participants should be familiar with the structure of the EU VAT Directive and have experience in the field of VAT.

About lecturer Alexis Tsielepis

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.

