
**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 20549**

**FORM S-8
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933**

VIPSHOP HOLDINGS LIMITED

(Exact Name of Registrant as Specified in Its Charter)

Cayman Islands
(State or Other Jurisdiction of
Incorporation or Organization)

Not Applicable
(I.R.S. Employer
Identification No.)

**Vipshop Headquarters, 128 Dingxin Road
Haizhu District, Guangzhou 510220
People's Republic of China**
(Address, Including Zip Code, of Principal Executive Offices)

Vipshop Holdings Limited 2014 Share Incentive Plan
(Full Title of the Plan)

**Cogency Global Inc.
122 East 42nd Street, 18th Floor
New York, NY 10168
(800) 221-0102**

(Name, Address and Telephone Number, Including Area Code, of Agent for Service)

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company, or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Securities Exchange Act of 1934 (the "Exchange Act").

Large accelerated filer	<input checked="" type="checkbox"/>	Accelerated filer	<input type="checkbox"/>
Non-accelerated filer	<input type="checkbox"/>	Smaller reporting company	<input type="checkbox"/>
		Emerging growth company	<input type="checkbox"/>

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act of 1933, as amended (the "Securities Act").

Copies to:

**David Cui, Chief Financial Officer
Vipshop Holdings Limited
Vipshop Headquarters, 128 Dingxin Road
Haizhu District, Guangzhou 510220
People's Republic of China
+86 (20) 2233-0025**

**Yuting Wu, Esq.
Skadden, Arps, Slate, Meagher & Flom LLP
JingAn Kerry Center, Tower II, 46/F
1539 Nanjing West Road
Shanghai 200040
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+86 (21) 6193-8200**

EXPLANATORY NOTE

This registration statement on Form S-8 is being filed by Vipshop Holdings Limited (the “Registrant”) to register additional Class A ordinary shares of the Registrant issuable pursuant to the 2014 Share Incentive Plan of the Registrant (the “2014 Plan”) and consists of only those items required by General Instruction E to Form S-8. Pursuant to certain provisions of the 2014 Plan (referred to as the “evergreen provisions”), the number of Class A ordinary shares that are available for award grant purposes under the 2014 Plan is automatically increased each year in accordance with a formula set forth in the 2014 Plan. The additional securities registered hereby consist of 5,830,632 Class A ordinary shares that were automatically added to the then maximum aggregate number of shares issuable pursuant to the 2014 Plan, effective January 1, 2021, January 1, 2022, and January 1, 2023, pursuant to the 2014 Plan’s evergreen provisions, on top of the Class A ordinary shares registered by the registration statements on Form S-8 (File No. 333-199515, File No. 333-222218, and File No. 333-248504) filed with the Securities and Exchange Commission (the “Commission”) on October 22, 2014, December 21, 2017, and August 31, 2020, respectively (the “Prior Registration Statements”).

In accordance with General Instruction E to Form S-8, the contents of the Prior Registration Statements are incorporated herein by reference, except as otherwise set forth herein.

PART II INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference

The following documents previously filed by the Registrant with the Securities and Exchange Commission (the “Commission”) are incorporated by reference herein:

- (a) The Registrant’s annual report on [Form 20-F](#) (File No. 001-35454) for the year ended December 31, 2022, filed with the Commission on April 19, 2023.
- (b) Not applicable.
- (c) The description of the securities incorporated by reference in the Registrant’s registration statement on [Form 8-A](#) (File No. 001-35454) filed with the Commission on March 9, 2012 pursuant to Section 12 of the Exchange Act, together with all amendments and reports filed for the purpose of updating that description.

All documents subsequently filed by the Registrant pursuant to Sections 13(a), 13(c), 14 or 15(d) of the Exchange Act after the date of this registration statement and prior to the filing of a post-effective amendment to this registration statement, which indicates that all securities offered have been sold or which deregisters all securities then remaining unsold, shall be deemed to be incorporated by reference in this registration statement and to be part hereof from the date of filing of such documents. Any statement in a document incorporated or deemed to be incorporated by reference in this registration statement will be deemed to be modified or superseded to the extent that a statement contained in this registration statement or in any other later filed document that also is or is deemed to be incorporated by reference modifies or supersedes such statement. Any such statement so modified or superseded will not be deemed, except as so modified or superseded, to be a part of this registration statement.

Item 8. Exhibits

See the Exhibit Index included herein.

EXHIBIT INDEX

<u>Exhibit No.</u>	<u>Description</u>
4.1	<u>Second Amended and Restated Memorandum and Articles of Association of the Registrant adopted by the shareholders of the Registrant on September 15, 2014 (incorporated by reference to Exhibit 1.2 to our annual report on Form 20-F (File No. 001-35454) filed with the Securities and Exchange Commission on April 16, 2021)</u>
4.2	<u>Specimen Certificate of Class A Ordinary Shares of the Registrant (incorporated by reference to Exhibit 4.2 to the Registrant's registration statement on Form S-8 (File No. 333-199515) filed with the Commission on October 22, 2014)</u>
4.3	<u>Deposit Agreement dated as of March 22, 2012, among the Registrant, Deutsche Bank Trust Company Americas as depositary, and the holders and beneficial owners of American depository shares evidenced by American depository receipts issued thereunder (incorporated by reference to Exhibit 4.3 to the Registrant's Registration Statement on Form S-8 (File No. 333-181559) filed with the Commission on May 21, 2012)</u>
4.4	<u>Form of Amendment to Deposit Agreement among the Registrant, Deutsche Bank Trust Company Americas as depositary, and the holders and beneficial owners of American depository shares evidenced by American depository receipts issued thereunder including the form of American Depositary Receipt (incorporated by reference to Exhibit 99.(A)(2) to the Registrant's Registration Statement on Form F-6EF (File No. 333-199491) filed by Deutsche Bank Trust Company Americas with the Commission on October 21, 2014)</u>
5.1*	<u>Opinion of Travers Thorp Alberga, Cayman Islands counsel to the Registrant, regarding the legality of the Class A ordinary shares being registered</u>
10.1	<u>Vipshop Holdings Limited 2014 Share Incentive Plan (incorporated by reference to Exhibit 10.1 to the Registrant's Registration Statement on Form S-8, as amended, initially filed with the Commission on October 22, 2014)</u>
23.1*	<u>Consent of Deloitte Touche Tohmatsu</u>
23.2*	<u>Consent of Travers Thorp Alberga (included in Exhibit 5.1)</u>
24.1*	<u>Power of Attorney (included on signature page hereto)</u>
107*	<u>Filing Fee Table</u>

* Filed herewith.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in Guangzhou, People's Republic of China, on May 22, 2023.

VIPSHOP HOLDINGS LIMITED

By: /s/ Eric Ya Shen

Name: Eric Ya Shen

Title: Chairman and Chief Executive Officer

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints, severally and not jointly, each of Eric Ya Shen and Arthur Xiaobo Hong, with full power to act alone, as his or her true and lawful attorney-in-fact, with the power of substitution, for and in such person's name, place and stead, in any and all capacities, to sign any and all amendments (including post-effective amendments) to this registration statement, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, granting unto each said attorney-in-fact full power and authority to do and perform each and every act and thing requisite and necessary to be done as fully to all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that each said attorney-in-fact may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, as amended, this registration statement has been signed by the following persons in the capacities indicated on May 22, 2023.

<u>Signature</u>	<u>Title</u>
<u>/s/ Eric Ya Shen</u> Eric Ya Shen	Chairman and Chief Executive Officer (principal executive officer)
<u>/s/ Arthur Xiaobo Hong</u> Arthur Xiaobo Hong	Vice Chairman and Chief Operating Officer
<u>/s/ Martin Chi Ping Lau</u> Martin Chi Ping Lau	Director
<u>/s/ Jacky Yu Xu</u> Jacky Yu Xu	Director
<u>/s/ Donghao Yang</u> Donghao Yang	Director
<u>/s/ Chun Liu</u> Chun Liu	Director
<u>/s/ Frank Lin</u> Frank Lin	Director
<u>/s/ Xing Liu</u> Xing Liu	Director
<u>/s/ Kathleen Chien</u> Kathleen Chien	Director
<u>/s/ Nanyan Zheng</u> Nanyan Zheng	Director
<u>/s/ David Cui</u> David Cui	Chief Financial Officer (principal financial and accounting officer)

SIGNATURE OF AUTHORIZED REPRESENTATIVE IN THE UNITED STATES

Pursuant to the Securities Act of 1933, as amended, the undersigned, the duly authorized representative in the United States of Vipshop Holdings Limited, has signed this registration statement or amendment thereto in New York, New York, the United States on May 22, 2023.

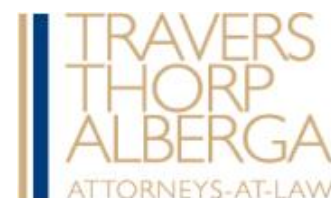
Authorized U.S. Representative

COGENCY GLOBAL INC.

By: /s/ Colleen A. De Vries

Name: Colleen A. De Vries

Title: Senior Vice-President on behalf of Cogency Global Inc.



Office: +852 2801 6066

Mobile: +852 9718 8740

Email: rthorp@tta.lawyer

To: Vipshop Holdings Limited
128 Dingxin Road
Haizhu District, Guangzhou 510220
The People's Republic of China

22 May 2023

Dear Sirs

Vipshop Holdings Limited

We have examined the Registration Statement on Form S-8 to be filed by Vipshop Holdings Limited, a Cayman Islands exempted company incorporated with limited liability (the "**Registrant**"), with the Securities and Exchange Commission (the "**Registration Statement**"), relating to the registration under the Securities Act of 1933, as amended, of an additional amount of 5,830,632 Class A ordinary shares that were automatically added to the then maximum aggregate number of shares issuable pursuant to the 2014 Share Incentive Plan adopted on 1 July 2014 (the "**Plan**"), effective 1 January 2021, 1 January 2022, and 1 January 2023, pursuant to the Plan's evergreen provisions.

As Cayman Islands counsel to the Registrant, we have examined the corporate authorisations of the Registrant in connection with the Plan and the issue of the Shares by the Registrant and have assumed that the Shares will be issued in accordance with the Plan and the board resolutions authorizing the issue dated 1 July 2014 and the minutes of a meeting of the shareholders dated 15 September 2014 pursuant to which the shareholders of the Company resolved that all shares issued under the Plan shall be class A ordinary shares of the Company.

It is our opinion that the Shares to be issued by the Registrant have been duly and validly authorised, and when issued, sold and paid for in the manner described in the Plan and in accordance with the relevant resolutions adopted by the Board of Directors of the Registrant (or any committee to whom the Board of Directors have delegated their powers with respect to administration of the Plan) and when appropriate entries have been made in the Register of Members of the Registrant, will be legally issued, fully paid and nonassessable.

We consent to the use of this opinion as an exhibit to the Registration Statement and further consent to all references to us in the Registration Statement and any amendments thereto.

Yours faithfully

/s/ **TRAVERS THORP ALBERGA**
TRAVERS THORP ALBERGA

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www.traversthorpalberga.com HONG KONG
Cayman Islands & British Virgin Islands Attorneys-at-Law
Resident Hong Kong Partners: Anthony Travers
OBE, Richard Thorp, Jos Briggs, Guy Connell, Ray Ng

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in this Registration Statement on Form S-8 of our reports dated April 19, 2023, relating to the financial statements and the financial statement schedule of Vipshop Holdings Limited and the effectiveness of Vipshop Holdings Limited's internal control over financial reporting appearing in the annual report on Form 20-F of Vipshop Holdings Limited for the year ended December 31, 2022.

/s/ Deloitte Touche Tohmatsu

Deloitte Touche Tohmatsu

Certified Public Accountants

Hong Kong

May 22, 2023

Calculation of Filing Fee Table

Form S-8

(Form Type)

Vipshop Holdings Limited

(Exact Name of Registrant as Specified in its Charter)

Table 1: Newly Registered Securities

Security Type	Security Class Title ⁽¹⁾	Fee Calculation Rule	Amount Registered ⁽²⁾	Proposed Maximum Offering Price Per Share	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
Equity	Class A ordinary shares, par value US\$0.0001 per share	Rule 457(c) and Rule 457(h)	2,695,751 ⁽³⁾	\$74.60 ⁽³⁾	\$201,103,024.60	\$0.00011020	\$22,161.55
Equity	Class A ordinary shares, par value US\$0.0001 per share	Rule 457(c) and Rule 457(h)	3,134,881 ⁽⁴⁾	\$74.60 ⁽⁵⁾	\$233,862,122.60	\$0.00011020	\$25,771.61
Total Offering Amounts					\$434,965,147.20		\$47,933.16
Total Fee Offsets							—
Net Fee Due							\$47,933.16

- (1) These shares may be represented by the Registrant's American depository shares ("ADSs"), each representing 0.2 Class A ordinary shares of the Registrant. The Registrant's ADSs issuable upon deposit of the Class A ordinary shares registered hereby have been registered under a separate registration statements on Form F-6 (File No. 333-180029 and File No. 333-199491).
- (2) Represents the additional Class A ordinary shares registered hereby, issuable pursuant to the awards granted under the Vipshop Holdings Limited 2014 Share Incentive Plan (the "2014 Plan"). In accordance with Rule 416(a) under the Securities Act of 1933, as amended (the "Securities Act"), this registration statement shall be deemed to cover any additional shares that may be offered and issued to prevent dilution resulting from stock splits, stock dividends or similar transactions as provided in the 2014 Plan. Any Class A ordinary shares covered by an award granted under the 2014 Plan (or portion of an award) that terminates, expires or lapses for any reason will be deemed not to have been issued for purposes of determining the maximum aggregate number of ordinary shares that may be issued under the 2014 Plan.
- (3) Represents the underlying restricted shares granted under the 2014 Plan in connection with the additional Class A ordinary shares of the Company registered hereby and the corresponding proposed maximum offering price per share is estimated solely for the purpose of calculating the registration fee in accordance with Rule 457(c) and Rule 457(h) of the Securities Act based on US\$14.92 per ADS, the average of the high and low prices of the Registrant's ADSs as quoted on the New York Stock Exchange on May 19, 2023, adjusted for ADS to Class A ordinary shares ratio.
- (4) Represents Class A ordinary shares reserved for future award grants under the 2014 Plan. Pursuant to Rule 416(a) under the Securities Act, this registration statement also covers an indeterminate number of additional shares which may be offered and issued to prevent dilution from share splits, share dividends or similar transactions as provided in the 2014 Plan. Any Class A ordinary shares covered by an award granted under the 2014 Plan (or portion of an award) that terminates, expires or lapses for any reason will be deemed not to have been issued for purposes of determining the maximum aggregate number of ordinary shares that may be issued under the 2014 Plan.
- (5) The proposed maximum offering price per share is estimated solely for the purposes of calculating the registration fee under Rule 457(c) and Rule 457(h) under the Securities Act based on US\$14.92 per ADS, the average of the high and low prices for the Registrant's ADSs as quoted on the New York Stock Exchange on May 19, 2023, adjusted for ADS to Class A ordinary shares ratio.