



REPUBLIC OF CYPRUS



ΤΜΗΜΑ
ΦΟΡΟΛΟΓΙΑΣ
TAX DEPARTMENT

ANNOUNCEMENT

WITHDRAWAL OF THE UNITED KINGDOM FROM THE EU THE RECAPITULATIVE STATEMENTS (VIES)

The United Kingdom submitted on 29 March 2017 the notification of its intention to withdraw from the Union pursuant to Article 50 of the Treaty on European Union. In the absence of a Withdrawal Agreement, the UK will be treated as a non-EU country as of 30 March 2019.

In light of the above, goods and services supplied to entities identified for VAT in the United Kingdom until 29 March 2019 have to be declared in the Recapitulative Statements (VIES). Supplies of goods and services to the United Kingdom as from 30 March 2019 will not be intra-community supplies, therefore will not be declared in the Recapitulative Statements.