



REPUBLIC OF CYPRUS



ΤΜΗΜΑ  
ΦΟΡΟΛΟΓΙΑΣ  
TAX DEPARTMENT

## ANNOUNCEMENT

### **BREXIT: END OF TRANSITION PERIOD FOR THE UNITED KINGDOM, PROTOCOL ON IRELAND / NORTHERN IRELAND AND RECAPITULATIVE STATEMENTS (VIES)**

The United Kingdom withdrew from the European Union on 31/1/2020 on the basis of the Withdrawal Agreement, which provides for a transition period that is to end on 31/12/2020. Until that date, the Union law on VAT is to be applicable to and in the United Kingdom. As from 1/1/2021, the Union law on VAT is to no longer apply to or in the United Kingdom.

Consequently, the supplies of goods and services to the United Kingdom made as from **1/1/2021** are not considered as intra-community and therefore the Recapitulative Statements of January 2021 and later **should not include the prefix "GB"** and VAT Registration Numbers issued in the United Kingdom.

However, in accordance with the Protocol on Ireland/Northern Ireland, the Union law on VAT concerning goods is to continue to apply in Northern Ireland.

As a result, the supplies of goods (*not the supply of services*) to Northern Ireland made as from 1/1/2021 are considered as intra-community and should be included in the Recapitulative Statements of January 2021 and later. **The prefix to be used for VAT Registration Numbers issued in Northern Ireland is "XI"**.