



REPUBLIC OF CYPRUS



ΤΜΗΜΑ
ΦΟΡΟΛΟΓΙΑΣ
TAX DEPARTMENT

ANNOUNCEMENT

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

According to the latest developments, in the absence of a Withdrawal Agreement, the UK will be treated as a non-EU country as of 13 April 2019.

In light of the above, goods and services supplied until 12 April 2019 to entities identified for VAT in the United Kingdom have to be declared in the Recapitulative Statements (VIES). Supplies of goods and services to the United Kingdom as from 13 April 2019 will not be intra-community supplies, therefore will not be declared in the Recapitulative Statements.

In case of any change of the above, a new announcement will be issued.