



REPUBLIC OF CYPRUS



ΤΜΗΜΑ  
**ΦΟΡΟΛΟΓΙΑΣ**  
TAX DEPARTMENT

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**DEPARTURE OF THE UNITED KINGDOM FROM THE EU WITH A  
WITHDRAWAL AGREEMENT  
RECAPITULATIVE STATEMENTS (VIES)**

As from the 1/2/2020 the United Kingdom is no longer a member of the European Union. The withdrawal agreement concluded between the UK and the EU provides for a transitional period from 1/2/2020 until 31/12/2020, during which all transactions with the UK will continue to be treated as if the UK is a member of the EU.

In light of the above, goods and services supplied during the months February – December 2020 to entities identified for VAT in the UK have to be declared in the Recapitulative Statements (VIES).

Supplies of goods and services to the UK that will take place after the end of the transitional period (as from 1/1/2021) will not be declared in the Recapitulative Statements.