



REPUBLIC OF CYPRUS



ΤΜΗΜΑ
ΦΟΡΟΛΟΓΙΑΣ
TAX DEPARTMENT

ANNOUNCEMENT

BREXIT: END OF TRANSITION PERIOD FOR THE UNITED KINGDOM, PROTOCOL ON IRELAND / NORTHERN IRELAND AND INTRASTAT DECLARATIONS

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. As from **1/1/2021** transactions in goods with the United Kingdom (except Northern Ireland) will be declared on customs declarations. In accordance with the Protocol on Ireland/Northern Ireland, transactions in goods with Northern Ireland will be declared on INTRASTAT declarations.

In INTRASTAT declarations the country code **"XI"** must be entered under the Country of **Consignment** Code (for arrivals) and under the Country of **Destination** Code (for Dispatches), for transactions in goods with Northern Ireland. Regarding the Country of **Origin** Code in INTRASTAT Arrival declarations, if the country of origin is the United Kingdom (except Northern Ireland) the country code to be entered is **"XU"**, whereas, if the area of origin is Northern Ireland, the country code to be entered is **"XI"**.