

19 June 2018

**JOINT STATEMENT FROM THE NEGOTIATORS OF THE EUROPEAN UNION
AND THE UNITED KINGDOM GOVERNMENT**

**ON PROGRESS OF NEGOTIATIONS UNDER ARTICLE 50 TEU ON THE UNITED
KINGDOM'S ORDERLY WITHDRAWAL FROM THE EUROPEAN UNION**

1. This statement, presented jointly by the negotiators of the European Union (Union) and the United Kingdom of Great Britain and Northern Ireland (UK), records the progress made since the publication on 19 March 2018 of the draft Agreement on the withdrawal of the UK from the Union and the European Atomic Energy Community (the Withdrawal Agreement).
2. The statement details the articles of the draft Agreement where agreement has now been reached at negotiators' level, as well as those areas where further progress has been made.

Articles where agreement has now been reached at negotiators' level

3. Both Parties have reached agreement on the following articles of Part Three of the draft Agreement¹:
 - Title I – Goods placed on the market: Article 42 (Making available of information held by notified bodies established in the United Kingdom or in a Member State);
 - Title III – Ongoing value added tax and excise duty matters: Article 47 (Value added tax);
 - Title IV – Intellectual property: Article 56 (Pending applications for supplementary protection certificates in the United Kingdom);
 - Title VI – Ongoing judicial cooperation in civil and commercial matters: Article 63 (Jurisdiction, recognition and enforcement of judicial decisions, and related cooperation between central authorities);
 - Title VIII – Ongoing public procurements and similar procedures: Article 72 (2) (Rules applicable to ongoing procedures); Article 73 (Review procedures);
 - Title IX – EURATOM-related issues: Article 79 (Ownership and rights of use and consumption of special fissile materials in the United Kingdom); and
 - Title XI – Administrative cooperation procedures: Articles 94 (Administrative cooperation for matters related to indirect tax); Article 95 (Mutual assistance for the recovery of claims relating to taxes, duties and other measures).

¹ As in the colour-coded version of the draft Withdrawal Agreement published on 19 March 2018, these articles are coloured in green, which means that they are agreed at negotiators' level, and will only be subject to technical legal revisions in the coming weeks.

4. In addition, both Parties have reached agreement on:
 - Annex y+7 on time-limits mentioned in paragraph 1 of Article 45 (Ending of temporary storage or customs procedures); and
 - Annex y+4 referred to in Articles 46 (Access to relevant network and information systems and data bases), 49 (Access to relevant network and information systems and data bases), 94 (Administrative cooperation for matters related to indirect tax) and 95 (Mutual assistance for the recovery of claims relating to taxes, duties and other measures).
5. The text of these articles and Annexes is annexed to this statement.

Areas outstanding

6. Both Parties have engaged on outstanding issues concerning the protection of data processed before the end of the transition/implementation period ('period'), geographical indications, the treatment of ongoing police and judicial cooperation in criminal matters, the finalisation of ongoing Union judicial and administrative procedures at the end of the period and possible new procedures concerning facts arising before the end of the period, consistent application and interpretation of the Agreement by both the Union and the UK and dispute settlement.

Progress on the protocols to the Agreement

7. On Northern Ireland and Ireland, scoping work has continued on the full range of provisions in the Protocol, in the context of both parties' commitment to the Belfast or Good Friday Agreement in all its parts. Both Parties recognise that the backstop on Ireland/Northern Ireland requires provisions in relation to customs and regulatory alignment in line with paragraph 49 of the Joint Report of December 2017. Discussions were held on the UK proposal of 7 June which aims at addressing the customs aspects of the backstop. The finalised results of the North-South mapping exercise on cross border cooperation will be published shortly. The Parties are committed to accelerating work on the outstanding areas, noting that both Parties agree the scope of the draft Protocol reflects the issues that require legally operative agreed text in the Withdrawal Agreement.
8. On the Sovereign Base Areas in Cyprus, both Parties have confirmed their commitment to establish appropriate arrangements for the SBAs, in particular with the aim to protect the interests of Cypriots who live and work in the SBAs following the UK's withdrawal from the Union, in full respect of the rights and obligations under the Treaty of Establishment. The Parties have made progress in agreeing the text of the Protocol that will give effect to this.

Next steps

9. The negotiators note that the progress recorded in this statement will contribute to the finalisation of the Withdrawal Agreement, taking account of the framework for the future relationship between the Union and the UK in accordance with Article 50. The negotiators commit to making progress as quickly as possible on all aspects necessary to reach such an agreement.

ANNEX: TEXT OF ARTICLES AND ANNEXES AGREED AT NEGOTIATORS' LEVEL

Article 42

Making available of information held by notified bodies established in the United Kingdom or in a Member State

1. The United Kingdom shall ensure that, upon request by the certificate holder, information held by a conformity assessment body established in the United Kingdom in relation to its activities as a notified body under Union law before the end of the transition period is made available to a notified body established in a Member State indicated by the certificate holder without delay.
2. Member States shall ensure that, upon request by the certificate holder, information held by a notified body established in the Member State concerned in relation to its activities before the end of the transition period is made available to a conformity assessment body established in the United Kingdom indicated by the certificate holder without delay.

Article 47

Value added tax (VAT)

1. Council Directive 2006/112/EC² shall apply in respect of goods dispatched or transported from the territory of the United Kingdom to the territory of a Member State, or vice versa, provided that the dispatch or transport started before the end of the transition period and ended thereafter.
2. The taxable person's rights and obligations under Directive 2006/112/EC, with regard to transactions with a cross-border element between the United Kingdom and a Member State that took place before the end of the transition period and with regard to transactions covered by paragraph 1, are maintained until 5 years after the end of the transition period.
3. By way of derogation from paragraph 2 and from Article 15 of Council Directive 2008/9/EC³, applications for refund submitted under the conditions of this Directive and relating to VAT paid in a Member State by a taxable person established in the United Kingdom or paid in the United Kingdom by a taxable person established in a Member State, shall be submitted at the latest on 31 March 2021.
4. By way of derogation from paragraph 2 and from Article 61(2) of Council Implementing Regulation (EU) No 282/2011⁴, amendments to VAT returns submitted in accordance with Article 364 or Article 369f of Directive 2006/112/EC in the United Kingdom with regard to services supplied in Member States of consumption before the end of the transition period, or in a Member State with regard to services supplied in the United Kingdom before the end of the transition period, shall be submitted at the latest on 31 December 2021.

² Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ L 347, 11.12.2006, p. 1).

³ Council Directive 2008/9/EC of 12 February 2008 laying down detailed rules for the refund of value added tax, provided for in Directive 2006/112/EC, to taxable persons not established in the Member State of refund but established in another Member State (OJ L 44, 20.2.2008, p. 23).

⁴ Council Implementing Regulation (EU) No 282/2011 of 15 March 2011 laying down implementing measures for Directive 2006/112/EC on the common system of value added tax (OJ L 77, 23.3.2011, p.1).

Article 56

Pending applications for supplementary protection certificates in the United Kingdom

1. Regulation (EC) No 1610/96 of the European Parliament and of the Council⁵ and Regulation (EC) No 469/2009 of the European Parliament and of the Council⁶ shall apply in respect of applications for supplementary protection certificates for plant protection products, for medicinal products, or applications for the extension of the duration of such certificates, submitted to an authority in the United Kingdom before the end of the transition period where the administrative procedure for the grant of the certificate concerned or of the extension of its duration was ongoing at the end of the transition period.
2. Any certificate granted pursuant to paragraph 1 shall provide for the same level of protection as that provided for in Regulation (EC) No 1610/96 or Regulation (EC) No 469/2009.

Article 63

Jurisdiction, recognition and enforcement of judicial decisions, and related cooperation between central authorities

1. In the United Kingdom, as well as in the Member States in situations involving the United Kingdom, in respect of legal proceedings instituted before the end of the transition period and in respect of proceedings or actions that are related to those aforementioned legal proceedings pursuant to Articles 29, 30 and 31 of Regulation (EU) No 1215/2012 of the European Parliament and of the Council⁷, or Article 19 of Council Regulation (EC) No 2201/2003⁸ or Articles 12 and 13 of Council Regulation (EC) No 4/2009⁹, the following acts or provisions shall apply:
 - (a) the provisions regarding jurisdiction of Regulation (EU) No 1215/2012;
 - (b) the provisions regarding jurisdiction of Regulation (EU) 2017/1001, of Regulation (EC) No 6/2002, of Regulation (EC) No 2100/94, of Regulation (EU) 2016/679 of the European

⁵ Regulation (EC) No 1610/96 of the European Parliament and of the Council of 23 July 1996 concerning the creation of a supplementary protection certificate for plant protection products (OJ L 198, 8.8.1996, p. 30).

⁶ Regulation (EC) No 469/2009 of the European Parliament and of the Council of 6 May 2009 concerning the supplementary protection certificate for medicinal products (OJ L 152, 16.6.2009, p. 1).

⁷ Regulation (EU) No 1215/2012 of the European Parliament and of the Council of 12 December 2012 on jurisdiction and the recognition and enforcement of judgments in civil and commercial matters (OJ L 351, 20.12.2012, p. 1).

⁸ Council Regulation (EC) No 2201/2003 of 27 November 2003 concerning jurisdiction and the recognition and enforcement of judgments in matrimonial matters and the matters of parental responsibility, repealing Regulation (EC) No 1347/2000 (OJ L 338, 23.12.2003, p. 1).

⁹ Council Regulation (EC) No 4/2009 of 18 December 2008 on jurisdiction, applicable law, recognition and enforcement of decisions and cooperation in matters relating to maintenance obligations (OJ L 7, 10.1.2009, p. 1).

Parliament and of the Council¹⁰ and of Directive 96/71/EC of the European Parliament and of the Council¹¹;

- (c) the provisions of Regulation (EC) No 2201/2003 regarding jurisdiction;
 - (d) the provisions of Regulation (EC) No 4/2009 regarding jurisdiction.
2. In the United Kingdom, as well as in the Member States in situations involving the United Kingdom, the following acts or provisions shall apply as follows in respect of the recognition and/or enforcement of judgments, decisions, authentic instruments, court settlements and agreements:
- (a) Regulation (EU) No 1215/2012 shall apply to the recognition and enforcement of judgments given in legal proceedings instituted before the end of the transition period, and to authentic instruments formally drawn up or registered and court settlements approved or concluded before the end of the transition period;
 - (b) the provisions of Regulation (EC) No 2201/2003 regarding recognition and enforcement shall apply to judgments given in legal proceedings instituted before the end of the transition period, and to documents formally drawn up or registered as authentic instruments, and agreements concluded before the end of the transition period;
 - (c) the provisions of Regulation (EC) No 4/2009 regarding recognition and enforcement shall apply to decisions given in legal proceedings instituted before the end of the transition period, and to court settlements approved or concluded, and authentic instruments established before the end of the transition period;
 - (d) Regulation (EC) No 805/2004 of the European Parliament and of the Council¹² shall apply to judgments given in legal proceedings instituted before the end of the transition period, and to court settlements approved or concluded and authentic instruments drawn up before the end of the transition period, provided that the certification as a European Enforcement Order was applied for before the end of the transition period.
3. In the United Kingdom, as well as in the Member States in situations involving the United Kingdom, the following provisions shall apply as follows:
- (a) Chapter IV of Regulation (EC) No 2201/2003 shall apply to requests and applications received by the central authority or other competent authority of the requested State before the end of the transition period;
 - (b) Chapter VII of Regulation (EC) No 4/2009 shall apply to applications for recognition or enforcement as referred to in point (c) of paragraph 2 of this Article and requests received by the central authority of the requested Member State before the end of the transition period;

¹⁰ Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation) (OJ L 119, 4.5.2016, p. 1).

¹¹ Directive 96/71/EC of the European Parliament and of the Council of 16 December 1996 concerning the posting of workers in the framework of the provision of services (OJ L 18, 21.1.1997, p. 1).

¹² Regulation (EC) No 805/2004 of the European Parliament and of the Council of 21 April 2004 creating a European Enforcement Order for uncontested claims (OJ L 143, 30.4.2004, p. 15).

- (c) Regulation (EU) 2015/848 of the European Parliament and of the Council¹³ shall apply to insolvency proceedings, and actions referred to in Article 6(1) of that Regulation, provided that the main proceedings were opened before the end of the transition period;
- (d) Regulation (EC) No 1896/2006 of the European Parliament and of the Council¹⁴ shall apply to European payment orders applied for before the end of the transition period; where, following such an application, the proceedings are transferred according to Article 17(1) of that Regulation, the proceedings shall be deemed to have been instituted before the end of the transition period;
- (e) Regulation (EC) No 861/2007 of the European Parliament and of the Council¹⁵ shall apply to small claims procedures for which the application was lodged before the end of the transition period;
- (f) Regulation (EU) No 606/2013 of the European Parliament and of the Council¹⁶ shall apply to certificates issued before the end of the transition period.

Article 72

Rules applicable to ongoing procedures

2. Without prejudice to the application of any restriction in accordance with Union law, the non-discrimination principle shall be complied with by contracting authorities and contracting entities with regard to tenderers or, according to the relevant rules, persons entitled to otherwise submit applications, from the Member States and the United Kingdom in relation to the procedures referred to in paragraph 1.

Article 73

Review procedures

Council Directives 89/665/EEC¹⁷ and 92/13/EEC¹⁸ shall apply in respect of the public procurement procedures referred to in Article 72 of this Agreement which fall within the scope of those Directives.

¹³ Regulation (EU) 2015/848 of the European Parliament and of the Council of 20 May 2015 on insolvency proceedings (OJ L 141, 5.6.2015, p. 19).

¹⁴ Regulation (EC) No 1896/2006 of the European Parliament and of the Council of 12 December 2006 creating a European order for payment procedure (OJ L 399, 30.12.2006, p. 1).

¹⁵ Regulation (EC) No 861/2007 of the European Parliament and of the Council of 11 July 2007 establishing a European Small Claims Procedure (OJ L 199, 31.7.2007, p. 1).

¹⁶ Regulation (EU) No 606/2013 of the European Parliament and of the Council of 12 June 2013 on mutual recognition of protection measures in civil matters (OJ L 181, 29.6.2013, p. 4).

¹⁷ Council Directive 89/665/EEC of 21 December 1989 on the coordination of the laws, regulations and administrative provisions relating to the application of review procedures to the award of public supply and public works contracts (OJ L 395, 30.12.1989, p. 33).

¹⁸ Council Directive 92/13/EEC of 25 February 1992 coordinating the laws, regulations and administrative provisions relating to the application of Community rules on the procurement procedures of entities operating in the water, energy, transport and telecommunications sectors (OJ L 76, 23.3.92, p. 14).

Article 79

Ownership and rights of use and consumption of special fissile materials in the United Kingdom

1. Special fissile materials present on the territory of the United Kingdom in respect of which Article 86 of the Euratom Treaty applied until the end of the transition period shall cease to be the property of the Community at the end of the transition period.
2. Special fissile material referred to in paragraph 1 shall become the property of the persons or undertakings that had unlimited right of use and consumption of those materials at the end of the transition period in accordance with Article 87 of the Euratom Treaty.
3. Where the right of use and consumption of special fissile materials referred to in paragraph 2 (“materials concerned”) is with a Member State, or with persons or undertakings established in the territory of a Member State, in order to protect the integrity of the common supply policy established under Chapter 6 of Title II of the Euratom Treaty and of the nuclear market established under Chapter 9 of that Title, including with regard to the level of safeguards applicable to the materials concerned, the following shall apply:
 - (a) having regard to Article 4a of this Agreement, the Community shall have the right to require that the materials concerned be deposited with the Agency established under point (b) of Article 52(2) of the Euratom Treaty or in other stores which are or can be supervised by the European Commission;
 - (b) the Community shall have the right to conclude contracts relating to the supply of the materials concerned to any person or undertaking established in the territory of the United Kingdom or in a third country in accordance with Article 52(2) of the Euratom Treaty;
 - (c) Article 20 of Commission Regulation (Euratom) No 302/2005, with the exception of subparagraphs (b) and (c) of paragraph (1), shall apply in respect of the materials concerned;
 - (d) the export of the materials concerned to a third country shall be authorised by the competent authorities of the Member State in which the person or undertaking with the right to use and consume the materials concerned is established in accordance with Article 9(2) of Council Regulation (EC) No 428/2009¹⁹;
 - (e) in respect of the materials concerned, the Community shall have the right to exert any other rights arising under the Euratom Treaty from ownership pursuant to Article 86 of that Treaty.
4. Member States, persons or undertakings that have the unlimited right of use and consumption of special fissile materials present on the territory of the United Kingdom at the end of the transition period shall retain that right.

¹⁹ Council Regulation (EC) No 428/2009 of 5 May 2009 setting up a Community regime for the control of exports, transfer, brokering and transit of dual-use items (OJ L 134, 29.5.2009, p. 1).

Article 94

Administrative cooperation for matters related to indirect tax

1. Council Regulation (EU) No 904/2010²⁰ shall apply until 4 years after the end of the transition period in respect of cooperation between the competent authorities responsible for the application of the laws on value added tax in the Member States and the United Kingdom in relation to transactions that took place before the end of the transition period and transactions covered by Article 47(1) of this Agreement.
2. Council Regulation (EU) No 389/2012²¹ shall apply until 4 years after the end of the transition period in respect of cooperation between the competent authorities responsible for the application of the legislation on excise duties in the Member States and the United Kingdom in relation to movement of excise goods that took place before the end of the transition period and movement of excise goods covered by Article 48 of this Agreement.
3. By way of derogation from Article 7 of this Agreement, the United Kingdom shall have access, to the extent strictly necessary to comply with its rights and obligations set out in this Article, to the network and information systems and the databases listed in [Annex y+4].

Article 95

Mutual assistance for the recovery of claims relating to taxes, duties and other measures

1. Council Directive 2010/24/EU²² shall apply until 5 years after the end of the transition period between the Member States and the United Kingdom in respect of claims related to amounts that became due before the end of the transition period, and claims with regard to transactions covered by Article 47(1) of this Agreement.
2. By way of derogation from Article 7 of this Agreement, the United Kingdom shall have access, to the extent strictly necessary to comply with its rights and obligations set out in this Article, to the network and information systems and the databases listed in [Annex y+4].

[Annex y+4]

List of Network and information systems and databases referred in Articles 46, 49, 94 and 95

1. Backwards compatibility for the United Kingdom and the Union shall be established to safeguard that, for any changes that are made to the IT systems as well as to formats for exchanging information, the Member States and the United Kingdom can continue to accept each other's information in the current format, unless the Union and the United Kingdom agree otherwise.
2. The United Kingdom's access to a network, information system, or database shall be limited in time. The respective time period is indicated for each system, or database. Where exchanges of information between customs authorities would be required for the implementation of procedures in accordance with Article 45 of this Agreement once electronic data-processing is no

²⁰ Council Regulation (EU) No 904/2010 of 7 October 2010 on administrative cooperation and combating fraud in the field of value added tax (OJ L 268, 12.10.2018, p. 1).

²¹ Council Regulation (EU) No 389/2012 of 2 May 2012 on administrative cooperation in the field of excise duties and repealing Regulation (EC) No 2073/2004 (OJ L 121, 8.5.2012, p. 1).

²² Council Directive 2010/24/EU of 16 March 2010 concerning mutual assistance for the recovery of claims relating to taxes, duties and other measures (OJ L 84, 31.3.2010, p. 1).

longer possible in accordance with this annex, alternative means for the exchange and storage of information shall be used.

Part I: Customs

Customs IT system	Type of access	Time-limits
ICS (Import Control System)	Lodgement of the pre-arrival declaration limited to: <ul style="list-style-type: none"> – Receiving and sending ENS data on declarations lodged before the end of the transition period [hereafter TP] (in case of subsequent ports or diversion); – Receiving and sending risk data on those declarations lodged before the end of the TP. 	31 July 2021
NCTS (New Computerized Transit System)	All functionalities applied to ongoing transit operations, i.e. movements released for transit before the end of the TP. [No release of new transit operations after the end of the TP.]	31 January 2021
ECS (Export Control System)	Confirmation of exit for ongoing export operations , i.e. goods released for export before the end of the TP: <ul style="list-style-type: none"> – For operations with the United Kingdom customs offices [hereafter COs] of exit in the United Kingdom to confirm in ECS the exit of the goods; – For operations with the CO of exit in Member States, i.e. the CO of export in the United Kingdom, to receive the confirmations of exit from the Member States customs offices. 	31 January 2021
INF (Information Sheet)	<ul style="list-style-type: none"> – Read only access to INF Specific Trader Portal for United Kingdom traders; – Read/write access to active INFs in INF system for COs; – The operation is scheduled for Q2 2020. 	31 December 2021
SURV-RECAP (Tariff Surveillance System – Receiving Application)	Transmission by the UK customs authorities of data elements for release for free circulation [hereafter RFC] or export procedures: <ul style="list-style-type: none"> – Single Declaration Records [hereafter SDRs] not yet transmitted for RFC or export procedures under which the goods were placed before the end of the TP; – SDRs elements for RFC ending or discharging an ongoing procedure or situation. 	28 February 2021
EBT13 (European Binding Tariff Information)	Input for the calculation of customs debt: Access to information pertaining to decisions related to BTI or any subsequent event which may affect the original application or decision [full access for consultation].	8 January 2021

TARIC3 (Integrated Customs Tariff of the Community)	Input for the calculation of customs debt: Transmissions of daily updates to the UK after the end of the TP, with the exception of the confidential data (statistical Surveillance data).	31 December 2021
QUOTA2 (System for Managing Tariff Quotas, Ceilings and other Surveillances)	Input for the calculation of customs debt: Management of quotas, cancellation of requests for quotas and returns of unused allocated quantities.	6 January 2021
SMS TRA, EXP (Specimen Management System)	Read only access to the database with specimens of stamps, seals and certificates.	31 January 2021
SMS QUOTA (Specimen Management System)	Read only access to the database with certificates of authenticity necessary in order to benefit from the quotas.	6 January 2021
OWNRES (Own Resources reporting of cases of fraud and irregularities involving traditional own resources (TOR) in excess of EUR 10,000, Article 5(1) of Council Regulation (EU, Euratom) No 608/2014)	Limited access restricted to United Kingdom cases (no access to global analyses)	20 February 2026
WOMIS (Write-off management information system for TOR case-reports under Article 13 (3) of Council Regulation (EU, Euratom) No 609/2014)	Full access, as by default already limited to national write-off reports (read-only access as from 1 July 2025 in the framework of the liquidation of the separate account by 31 December 2025)	30 June 2025

Supporting systems		
EOS/EORI (Economic Operators System – Economic Operators Registration and Identification)	Read only access for the related systems.	31 December 2021
CDS (Customs Decisions System)	Read only access for United Kingdom traders and for United Kingdom customs offices.	31 January 2021
CS/RD2 (Central Services/Reference Data)	Read only access for Reference Data Write access for Customs Offices of NA-UK only.	31 December 2021
CS/MIS (Central Services/Management Information System)	Write access for uploading unavailabilities and business statistics.	31 July 2021
GTP (Generic Trader Portal)	Access to the generic functions of the portal for United Kingdom traders until the last Specific Trader Portal is switched off for the United Kingdom traders	31 December 2021

Network and infrastructure		
CCN (Common Communication Network)	Linked to the access for the related systems.	31 December 2021 (or longer if required for Excise or Taxation)
UUM&DS (Uniform User Management and Digital Signatures)	Linked to the access for the related systems.	31 December 2021 (or longer if required for Excise or Taxation)
CCN2 (Common Communication Network 2)	Linked to the access for the related systems.	31 December 2021 (or longer if required for Excise or Taxation)

Part II: Excise

Excise IT system	Type of access	Time-limits
EMCS Core (Excise Movement Control System)	Duty suspension: Allow transmissions to and from the United Kingdom of reports of receipt / reports of export (IE818)	31 May 2021
EMCS Admin Coop (Excise Movement Control System Administrative Cooperation)	- Allow transmissions to and from the United Kingdom of messages relating to open movements (event reports, control reports, administrative cooperation (enquiries on open EMCS movements)) - Member States and United Kingdom shall keep EMCS Administrative Cooperation on line to allow queries and audits on movements up to the end of the transition period	31 May 2021 31 December 2024

Supporting systems		
SEED (System for the Exchange of Excise Data)	Read only, with United Kingdom's EOs invalidated	31 May 2021
CS/MISE (Central Services/Management Information System for EMCS)	Filtered to restrict to United Kingdom relevant movements	31 May 2021

Network and infrastructure		
CCN (Common Communication Network)	Linked to the access for the related systems.	31 May 2021, (or longer if required for Excise or Taxation)

Part III: VAT

VAT IT system	Type of access	Time-limits
VAT-VIES (VAT Information Exchange System)	<p>Taxable persons registration information. Access to the IT systems, by the United Kingdom and the Member States with reciprocity²³, to:</p> <ul style="list-style-type: none"> – Exchange, until 31.12.2024 to historical registration information of the other party (data before the end of the transition period) as well as registration information of the other party updated after the transition period (e.g. ending of registration of a taxable person). <p>Transactions - turnover information. Access to the IT systems, by the United Kingdom and the Member States with reciprocity, to:</p> <ul style="list-style-type: none"> – Exchange, with reciprocity, information contained in recapitulative statements submitted to the other party for transactions that took place on²⁴ or before the end of the transition period and where taxable persons of the receiving party are involved; – Both parties will have no access to each other's turnover information related to transactions that take place after 31.12.2020. 	<p>31 December 2024²⁵</p> <p>31 December 2024</p>
VAT Refund	<p>Access to the IT system to:</p> <ul style="list-style-type: none"> – Forward to the Member States the VAT refund applications submitted by United Kingdom taxable persons in accordance with Council Directive 2008/9²⁶ and to receive from the Member States the VAT refund applications submitted by taxable persons established in the Member States. 	30 April 2021

²³ Reciprocity – here and in the other parts of this Annex y+4 – means that the United Kingdom must ensure that Member States have the same access to such data in the United Kingdom.

²⁴ Including transactions covered by Article 47(1) of this Agreement.

²⁵ The United Kingdom's data concerning the VAT identification numbers of its taxable persons must be updated until 31 December 2024.

²⁶ Council Directive 2008/9/EC of 12 February 2008 laying down detailed rules for the refund of value added tax, provided for in Directive 2006/112/EC, to taxable persons not established in the Member State of refund but established in another Member State (OJ L 44, 20.2.2008, p. 23).

	<ul style="list-style-type: none"> - Handle VAT refund applications received by United Kingdom and submitted by taxable persons in the Member States and VAT refund applications received by the Member States and submitted by United Kingdom taxable persons. 'To handle' means: completing all actions in respect of a claim to allow it to be finalised, including notification of any disallowed amounts, along with details of how to appeal, and repayment of any allowable amounts, along with the exchange of any relevant messages with the EU VAT Refund system. 	31 January 2022
<p>MOSS (Mini-One-Stop-Shop)</p>	<p>Registration Information. Access to the IT systems, by the United Kingdom and the Member States with reciprocity, to:</p> <ul style="list-style-type: none"> - Exchange the registration and historical registration information by each party; - Disseminate information relating to new MOSS registrations by each party, for registrations that have an effective date of registration on or before 31.12.2020. <p>VAT Return. Access to the IT systems, by the United Kingdom and the Member States with reciprocity, to:</p> <ul style="list-style-type: none"> - Exchange MOSS return information, for returns submitted up to and including 31.1.2021; - Exchange amendments relating to MOSS VAT returns submitted by 20.01.2021; - Exchange VAT return information of one party for transactions where the other party is involved; - Both parties will have no access to each other's VAT return information of transactions that take place after 31.12.2020. <p>Payment information. Access to the IT systems, by the United Kingdom and the Member States with reciprocity, to:</p> <ul style="list-style-type: none"> - Disseminate, between both parties, payment information relating to payments received from MOSS registered businesses on or before the end of January 2021; - Disseminate, between both parties, concerning taxable transactions in the other party, information relating to reimbursements or payments for amendments relating to MOSS VAT returns submitted by 31.12.2021. 	<p>31 December 2024 20 February 2021</p> <p>20 February 2021</p> <p>20 January 2022 31 December 2024</p> <p>20 February 2021</p> <p>20 January 2022</p>

Supporting systems		
CCN/eFCA Administrative cooperation VAT (Common Communications Network/(eForm Central Application))	Transmissions between the United Kingdom and the Member States of requests – and follow-up of these requests – with regard to administrative cooperation for VAT purposes.	31 December 2024
TIC VAT Refund preferences	Access by the United Kingdom in order to update the United Kingdom VAT refund preferences	31 March 2021

Part IV: Tax and duty recovery assistance

Supporting system	Type of access	Time-limit
CCN/eFCA Recovery assistance	Transmissions between the United Kingdom and the Member States of requests – and follow-up of these requests – with regard to recovery assistance.	31 December 2025

[Annex y + 7]

Timelines for customs procedures

These time limits stipulate an end date for the application of Regulation (EU) 952/2013 (hereafter: UCC).

Procedure	Time Limit
1. Temporary storage	90 days , Article 149 UCC
2. Release for free circulation	1 calendar month + 10 days after acceptance of the declaration, Article 146(3) UCC DA ²⁷ concerning the supplementary declaration; "reasonable period of time" as regards verification, Article 194 UCC Maximum: 60 days
3. Special procedures	Period for discharge is obligatory for Inward Processing, Outward Processing, End Use and Temporary Admission (D.E. 4/17 Annex A of the UCC-DA) Discharge by placing under a subsequent customs procedure, taking out of the customs territory or being destroyed, Article 215(1) UCC.
(a) Union transit	Maximum: 12 months after release
(b) Customs warehousing	Maximum: 12 months after the end of the transition period
(c) Free zones	At the end of the transition period
(d) Temporary admission	Maximum: 12 months after release
(e) End-use	Maximum: 12 months after release
(f) Inward processing	Maximum: 12 months after release
(g) Outward processing	Maximum: 12 months after release
4. Export	150 days after release
5. Re-export	150 days after release

²⁷ Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code (OJ L 343, 29.12.2015, p. 1).