

Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community

PART THREE

SEPARATION PROVISIONS

TITLE XI

***ADMINISTRATIVE COOPERATION PROCEDURES
BETWEEN MEMBER STATES AND THE UNITED KINGDOM***

Article 99

Administrative cooperation for matters related to indirect tax

1 Council Regulation (EU) No 904/2010⁽¹⁾ 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 VAT in the Member States and the United Kingdom in relation to transactions that took place before the end of the transition period and in relation to transactions covered by Article 51(1) of this Agreement.

2 Council Regulation (EU) No 389/2012⁽²⁾ 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 movements of excise goods that took place before the end of the transition period and in relation to movements of excise goods covered by Article 52 of this Agreement.

3 By way of derogation from Article 8, the United Kingdom shall have access, to the extent strictly necessary to exercise its rights and comply with obligations under this Article, to the networks, information systems and databases listed in Annex IV. The United Kingdom shall reimburse the Union for the actual costs incurred by the Union as a consequence of facilitating that access. The Union shall communicate to the United Kingdom the amount of those costs by 31 March of each year until the end of the period referred to in Annex IV. In the event that the communicated amount of the actual costs incurred considerably diverges from the best estimates amount that was communicated by the Union to the United Kingdom before the signature of this Agreement, the United Kingdom shall pay without delay to the Union the best estimates amount and the Joint Committee shall determine the manner in which the difference between the actual costs incurred and the best estimates amount is to be addressed.

- (1) 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, 12.10.2010, p. 1](#)).
- (2) 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](#)).