

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 98

Administrative cooperation for customs

1 Administrative cooperation procedures between a Member State and the United Kingdom set out in Annex VI that were launched in accordance with Union law before the end of the transition period shall be completed by that Member State and the United Kingdom in accordance with the relevant provisions of Union law.

2 Administrative cooperation procedures between a Member State and the United Kingdom set out in Annex VI that are launched within a period of 3 years after the end of the transition period but concern facts that occurred before the end of the transition period shall be completed by that Member State and the United Kingdom in accordance with the relevant provisions of Union law.

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.

Article 100

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

1 Council Directive 2010/24/EU⁽³⁾ shall apply until 5 years after the end of the transition period between the Member States and the United Kingdom in respect of claims relating to amounts that became due before the end of the transition period, claims relating to transactions that took place before the end of the transition period but where the amounts became due after that period, and claims relating to transactions covered by Article 51(1) of this Agreement or movements of excise goods covered by Article 52 of this Agreement.

2 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](#)).
- (3) 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](#)).