

BREXIT and the INTRASTAT-SK statistical surveys

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On 31 January 2020, the United Kingdom of Great Britain and Northern Ireland (hereinafter referred to as the United Kingdom) withdrew from the EU by adopting a Withdrawal Agreement. Under this agreement, the United Kingdom became a third country since 1 February 2020.

By being a BREXIT with an agreement, during a transitional period, i.e. **from 1 February 2020 to 31 December 2020**, the same rules apply to the reporting units of the INTRASTAT-SK system as if the United Kingdom were an EU Member State. They report the arrivals and dispatches of goods from and to the United Kingdom on the **INTRASTAT-SK declarations**.

The end of the transitional period will have an impact on the reporting of trade with the United Kingdom for the reference periods from January 2021 and also on the calculation of the reporting obligation.

The Ireland / Northern Ireland Protocol (hereinafter referred to as "the Protocol"), which will **become applicable as of 1 January 2021**, is also included the Withdrawal Agreement. The Protocol provides a legally functional solution that will prevent the establishment of the so-called "hard border" on the island of Ireland. The absence of customs controls between the EU and Northern Ireland will have implications for the collection and processing of international trade data in both the Member States and the United Kingdom. Customs declarations on trade between the Member States and Northern Ireland will not be available.

Slovakia, as a Member State, will collect and process data on its **trade with Northern Ireland from the reference period January 2021 on INTRASTAT-SK declarations** (as is currently the case for trade with the whole of the United Kingdom during the transitional period). This means that **the territory of Northern Ireland will be reported as the Member State of consignment on arrival or the Member State of destination on dispatch**.

Conversely, a trade between Member States and the other parts of the United Kingdom (excluding Northern Ireland) will be recorded on the customs declarations.

The coding of countries and territories is as follows:

XI - United Kingdom (Northern Ireland), use only on the **INTRASTAT-SK declarations**;

XU - United Kingdom (excluding Northern Ireland), use only on the customs declarations;

GB - United Kingdom, the code remains valid for **the country of origin**.

Reporting obligation for 2021

The reporting obligation for 2021 will be based on historical data. However, for reporting units

currently trading with the United Kingdom (GB), the Statistical Office of the SR cannot automatically exclude this trade from the calculation, as the office does not know what part of the trade is actually with Northern Ireland and what part with the United Kingdom (excluding Northern Ireland). Therefore, reporting units that know that they have not traded with or are not going to trade with Northern Ireland may request an assessment of a change in the reporting obligation, or for its cancellation individually, by e-mail to intrastat-sk@statistics.sk or to inquire at phone numbers 02/502 36 278, 277.

At the same time, the Statistical Office of the SR kindly ask the reporting units trading mainly with the United Kingdom to inform the office by e-mail to intrastat-sk@statistics.sk about the approximate ratio of trade between the United Kingdom (excluding Northern Ireland) and Northern Ireland. This will make it easier to compile the external trade statistics, especially at the early stages of application of the Ireland / Northern Ireland Protocol.