

## Impact of Brexit on cross-border payments during the transition period: Country overview

In the context of the United Kingdom leaving the European Union, the Brexit Withdrawal Agreement ensures that EU law will continue to apply during the transition period, until at least the 31<sup>st</sup> of December 2020. However, with regards to domestic law, it is up for each Member State to decide how the local rules will be implemented during this period.

Country	Guidance	Contact
Austria	According to the Austrian Ministry of Finance, upon the approval of the Withdrawal Agreement by the British Parliament, the United Kingdom would essentially be treated as an EU Member State during the transition period until the end of 2020.	Matthias Mitterlehner ICON Wirtschaftstreuhand GmbH matthias.mitterlehner@icon.at
Belgium	The United Kingdom will be considered - for the application of Belgian tax laws - a Member State of the EU until 31 December 2020. This date may be extended in case the EU and the United Kingdom would agree to extend the transition period.	Koen Morbée Tiberghien koen.morbee@tiberghien.com
Denmark	The United Kingdom will be treated as an EU Member State until 31 December 2020.	Jakob Schilder-Knudsen Lundgrens jak@lundgrens.dk
France	The United Kingdom will be treated as an EU Member State during the transition period for purposes of the taxation of cross-border payments and other items.	Hervé Quéré Villemot WTS herve.quere@villemot-wts.com
Italy	The United Kingdom will be treated as a Member State for EU tax law purposes until the end of the transition period.	Dr. Oliviero Cimaz Biscozzi Nobili Piazza Studio legale tributario oliviero.cimaz@slta.it
Luxembourg	The United Kingdom will be treated as an EU/EEA Member State until the end of the transition period.	Michiel Boeren Tiberghien michiel.boeren@tiberghien.com
Norway	The United Kingdom will be treated as an EU/EEA Member State until the end of the transition period.	Torgeir Fjeldskaar SANDS Advokatfirma DA torgeir.fjeldskaar@sands.no

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Netherlands	<p>According to the decree issued by the Dutch State Secretary of Finance on 29 January 2020, with respect to the application of EU law and domestic rules implementing EU law, the UK will be treated as a Member State until 31 December 2020.</p>	<p>Roelof Gerritsen Masoumeh Kangarani Atlas Tax Lawyers rg@atlas.tax mk@atlas.tax</p>
Portugal	<p>Pursuant to Article 127 (6) of the Withdrawal Agreement, the UK will be treated as an EU Member State during the transition period. However, there is yet no domestic provision extending the same effect to Portuguese tax provisions (e.g. tax benefits). Thus, where a given taxable event is not covered by EU Law or a double tax treaty, certain provisions of Portuguese domestic law may cease to be applicable to entities resident or domiciled in the UK.</p> <p>Nonetheless, it should be noted that pursuant to Article 23 of the Double tax Treaty entered into between Portugal and the UK, residents of each contracting State are protected by the non-discrimination principle. Moreover, arguably the application of Article 127 (6) of the Withdrawal Agreement implies that the EU Freedoms still protect entities resident or domiciled in the UK.</p> <p>From a practical standpoint, the Portuguese Tax Authorities have not yet issued any official and generic guidance regarding Brexit implications (public guidance is limited to some administrative services regarding specific taxes, in which are mentioned that the UK will be treated as an EU Member State until December 31, 2020).</p>	<p>Francisco Cabral Matos Vieira de Almeida fcm@vda.pt</p>
Spain	<p>According to Spanish Royal Decree 5/2019 from 1 March 2019 and a statement published by the Spanish Tax Office, the United Kingdom will be treated as an EU Member State until 31 December 2020 for purposes of the application of Spanish tax laws.</p>	<p>Marina Esquerrà ARCO Abogados marinaesquerra@arcoabogados.es</p>

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