

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 XII*

***PRIVILEGES AND IMMUNITIES***

*Chapter 5*

***MEMBERS OF THE INSTITUTIONS, OFFICIALS AND OTHER SERVANTS***

*Article 110*

**Privileges and Immunities**

1 Article 11(a) of the Protocol on the Privileges and Immunities shall apply in the United Kingdom in respect of acts performed, including in respect of their words spoken or written, by members of the institutions, officials and other servants of the Union, including former members, former officials and former other servants, of any nationality, in their official capacity:

- a before the end of the transition period;
- b after the end of the transition period in connection with activities of the Union pursuant to this Agreement.

2 The first, second and third paragraphs of Article 3 of Protocol (No 3) on the Statute of the Court of Justice of the European Union shall apply in the United Kingdom in respect of the Judges of the Court of Justice of the European Union and the Advocates-General until the decisions of the Court of Justice of the European Union in all proceedings and requests for preliminary rulings referred to in Articles 86 and 87 of this Agreement have become final, and shall apply thereafter, including in respect of former Judges and former Advocates-General, as regards all acts performed by them in their official capacity, including words spoken or written, before the end of the transition period or in relation to the proceedings referred to in Articles 86 and 87.

3 Article 11(b) to (e) of the Protocol on the Privileges and Immunities shall apply in the United Kingdom in respect of officials and other servants of the Union of any nationality, as well as in respect of their spouses and dependent members of their families, irrespective of their nationality, if those officials or other servants entered the service of the Union before the end of the transition period, until those persons have completed their relocation to the Union.

### *Article 111*

#### **Taxation**

Article 12 of the Protocol on the Privileges and Immunities shall apply in the United Kingdom in respect of members of the institutions, officials and other servants of the Union of any nationality, including former members, former officials and former other servants, if those members, officials or other servants entered the service of the Union before the end of the transition period, provided that the persons concerned are liable to pay tax for the benefit of the Union on the salaries, wages, emoluments and pensions paid to them by the Union.

### *Article 112*

#### **Domicile for tax purposes**

1 Article 13 of the Protocol on the Privileges and Immunities shall apply in respect of members of the institutions, officials and other servants of the Union of any nationality, who entered the service of the Union before the end of the transition period, as well as, irrespective of their nationality, in respect of spouses not separately engaged in a gainful occupation and children who are dependent on and in the care of such members, officials or other servants.

2 Paragraph 1 shall apply only in respect of persons who established their residence in a Member State solely by reason of the performance of their duties in the service of the Union and who had their domicile in the United Kingdom for tax purposes at the time of entering the service of the Union, and in respect of persons who established their residence in the United Kingdom solely by reason of the performance of their duties in the service of the Union and who had their domicile for tax purposes in a Member State at the time of entering the service of the Union.

### *Article 113*

#### **Social security contributions**

Members of the institutions, officials and other servants of the Union of any nationality, including former members, former officials and former other servants, who entered the service of the Union before the end of the transition period and who reside in the United Kingdom, as well as, irrespective of their nationality, spouses not separately engaged in a gainful occupation and children who are dependent on and in the care of such members, officials or other servants, shall be exempted from obligatory affiliation to and payment into national social security systems in the United Kingdom, under the same conditions as were applicable on the last day of the transition period, provided that the persons concerned are affiliated to the social security scheme of the Union.

### *Article 114*

#### **Transfer of pension rights**

In respect of officials and other servants of the Union of any nationality, including former officials and former other servants, who entered the service of the Union before

the end of the transition period and who seek to transfer pension rights out of or into the United Kingdom pursuant to Article 11(1), (2) or (3) and Article 12 of Annex VIII to the Staff Regulations of Officials of the European Union<sup>(1)</sup> or Articles 39, 109 and 135 of the Conditions of Employment of Other Servants of the European Union, the obligations of the United Kingdom shall be the same as those existing before the end of the transition period.

#### *Article 115*

### **Unemployment insurance**

Articles 28a, 96, and 136 of the Conditions of Employment of Other Servants of the European Union shall apply in respect of other servants of the Union of any nationality, including former other servants, who contributed to the Union's unemployment scheme before the end of the transition period if they reside in the United Kingdom and are registered with the unemployment authorities of the United Kingdom after the end of the transition period.

- (1) Staff Regulations of Officials of the European Union as laid down in Council Regulation (EEC, Euratom, ECSC) No 259/68 of 29 February 1968 laying down the Staff Regulations and the Conditions of Employment of Other Servants of the European Communities and instituting special measures temporarily applicable to officials of the Commission ([OJ L 56, 4.3.1968, p. 1](#)).