

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 FIVE

**FINANCIAL PROVISIONS**

*Chapter 2*

***THE UNITED KINGDOM'S CONTRIBUTION TO  
AND PARTICIPATION IN THE UNION BUDGET***

*Article 138*

**Union law applicable after 31 December 2020 in relation to the United Kingdom's participation in the implementation of the Union programmes and activities committed under the MFF 2014-2020 or previous financial perspectives**

1 In respect of the implementation of the Union programmes and activities committed under the MFF 2014-2020 or previous financial perspectives, applicable Union law, including the rules on financial corrections and on clearance of accounts, shall continue to apply to the United Kingdom after 31 December 2020 until the closure of those Union programmes and activities.

2 The applicable Union law referred to in paragraph 1 shall include in particular the following provisions, including any amendments to those provisions, irrespective of the date of adoption, entry into force or application of the amendment:

- a the Financial Regulation;
- b the basic acts, within the meaning of point (4) of Article 2 of the Financial Regulation, establishing Union programmes or activities referred to in the budget remarks concerning titles, chapters, articles or items under which the appropriations have been committed;
- c Article 299 TFEU on the enforceability of pecuniary obligations;
- d Article 287 TFEU on the role of the Court of Auditors as well as other rules concerning that institution;
- e Article 325 TFEU on combatting fraud and related acts, in particular Regulation (EU, Euratom) No 883/2013 and Regulation (EC, Euratom) No 2988/95.

3 By way of derogation from Article 7, the representatives or experts of the United Kingdom, or experts designated by the United Kingdom, may, upon invitation, exceptionally attend, without voting rights, meetings of the committees that assist the European Commission in the implementation and management of the programmes established by Union law referred to in paragraph 1 or established by the European Commission in respect of the implementation of that law, to the extent that their work concerns the financial years until 2020.

4 By way of derogation from Article 8, the United Kingdom shall have access, to the extent strictly necessary for the implementation of the programmes and activities referred to in point (b) of paragraph 2, to the networks, information systems and the databases established

under the relevant basic acts or by the related implementation rules derived from those basic acts.

5 On a proposal from the Committee on the financial provisions referred to in point (f) of Article 165(1), the Joint Committee may adopt, in conformity with the rules established in Article 166, technical measures to facilitate the closure of the programmes and activities referred to in paragraph 1 of this Article or to exempt the United Kingdom from obligations to take actions, during or after the closure of those programmes and activities, which are not relevant for a former Member State, provided that such technical measures respect the principle of sound financial management and do not result in an advantage in favour of the United Kingdom or the United Kingdom beneficiaries compared to Member States or third countries participating in the same programmes and activities financed by the Union budget.