

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 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.