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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations are made in exercise of the powers conferred by section 8(1) of the European Union (Withdrawal) Act 2018 (c. 16) to remedy or mitigate deficiencies arising from the withdrawal of the United Kingdom from the EU.

These Regulations are also made in exercise of the powers conferred on the Treasury by section 90(1) (b) of the Finance Act 2019 (c. 1), in so far as they have the effect of imposing or increasing taxation by removing retained EU law relating to income tax.

Regulation 3 makes provision to remedy deficiencies arising as a result of the fact that the UK is no longer a Contracting State to the Convention Setting up a European University Institute by revoking the retained EU law which derives from the Convention.

Regulation 4 disapplies that revocation in relation to legal proceedings immunity that applied to acts done in service of the Institute prior to the coming into force of the Regulations.

Regulations 5 and 6 make saving provision in respect of individuals who are serving as staff of the Institute immediately before the coming into force of the Regulations. Regulation 5 provides for continued immunity for those staff from legal proceedings in respect of acts done in service of the Institute during the term of their contract with the EUI. Regulation 6 provides that the income tax privilege relating to salaries, wages and emoluments earned by those staff continues during the term of their contract.

Regulation 7 provides that the term of the contract is that in place immediately before the coming into force of these Regulations, and does not include any changes which take effect after that time.

A copy of the Convention that was in force immediately before exit day from which the rights are retained, is published alongside this SI and copies can be obtained on request from the Department for Education, Sanctuary Buildings, Great Smith Street, London SW1P 3BT.

An impact assessment has not been produced for these Regulations as no, or no significant, impact on the private or voluntary sectors is foreseen.