

Employments with Institutions of the European Union

Part 07-01-14

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1. This Manual sets out the working rules to be applied in establishing whether income from institutions of the European Union is subject to Irish tax.
2. Article 12 (ex Article 13) Chapter V of the Protocol on the Privileges and Immunities of the European Union (the "Protocol") provides that certain officials and servants of the Union are exempt from national taxation on salaries, wages and emoluments paid to them by the Union. These personnel are subject to internal community taxation on this income.
3. Where an individual claims that the remuneration he or she is receiving from an institution of the European Union is not taxable in Ireland, he or she must establish his or her entitlement to the exemption conferred by Article 12 of the Protocol by supplying certification from the relevant institution, stating:
 1. the name of the employer,
 2. the date of taking up duty,
 3. the administrative status of the employee,
 4. the fact that the employee is exempt from national taxation on the income he or she received from the institution by virtue of the provisions of Article 12 of the Protocol.

4. The Institutions which come within the scope of Article 12 of the Protocol are:
- The Council of the European Union,
 - The European Council,
 - The Commission of the European Union,
 - The European Parliament, (not including MEP's, see Tax and Duty Manual [Part 05-05-36](#))
 - The Court of Justice of the European Union,
 - The European Economic and Social Committee,
 - The Committee of the Regions,
 - The Court of Auditors of the European Union,
 - The European Investment Bank,
 - The European Central Bank.

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