DECLARATION BY THE GOVERNMENT OF THE UNITED KINGDOM, IN RESPECT OF GIBRALTAR

of 14 July 2026

on the selectivity of a taxation measure for the purposes of state aid as it applies under the Agreement between the European Union and the United Kingdom, in respect of Gibraltar

The United Kingdom notes that, at the time of signature of the Agreement between the European Union and the United Kingdom, in respect of Gibraltar, Dated 14 July 2026 it was the joint intention of the Parties to this Agreement that the reference framework for assessing the selectivity of a taxation measure for the purposes of state aid, as it applies in accordance with this Agreement, corresponds exclusively to the geographical limits of the territory of Gibraltar.

This understanding does not affect the territorial scope of the Agreement as set out in Article 328.