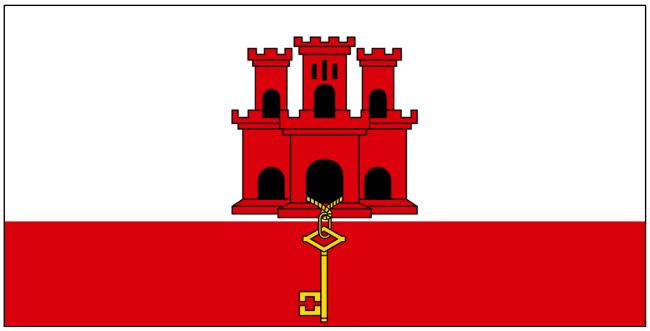
GIBRALTAR



Council Decision of 1 July 2026 *OJ L, 2026/1732, 14.7.2026*
Agreement, Article 250 *OJ L, 2026/1562, 14.7.2026*
MAA provisions *OJ L, 2026/1562, 14.7.2026*

COUNCIL DECISION (EU) 2026/1732

of 1 July 2026

on the signing, on behalf of the Union, and provisional application of the Agreement in respect of Gibraltar between the European Union and the European Atomic Energy Community, of the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 217, in conjunction with Article 218(5) and (7) and Article 218(8), second subparagraph, thereof,

Having regard to the proposal from the European Commission,

Whereas:

(1) The United Nations General Assembly resolutions on the decolonisation of the territory of Gibraltar ('Gibraltar') list Gibraltar as a 'Non-Self-Governing Territory Administered by the United Kingdom of Great Britain and Northern Ireland' in application of Chapter XI of the Charter of the United Nations.

(2) In accordance with Article 774(3) of the Trade and Cooperation Agreement between the European Union and the European Atomic Energy Community, of the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part (1) (the 'Trade and Cooperation Agreement') and in line with the Declaration of the European Council and of the Commission on the territorial scope of future agreements included in the minutes of the European Council meeting of 25 November 2018, the Trade and Cooperation Agreement neither applies to Gibraltar nor has any effects in that territory. As provided for in that Declaration, 'this does not preclude the possibility to have separate agreements between the Union and the United Kingdom in respect of Gibraltar' and, 'without prejudice to the competences of the Union and in full respect of the territorial integrity of its Member States as guaranteed by Article 4(2) of the Treaty on European Union, those separate agreements will require a prior agreement of the Kingdom of Spain'.

(3) On 31 December 2020, the Kingdom of Spain ('Spain') conveyed its desire that the Union establish a broad and balanced arrangement with regard to Gibraltar based on the political framework agreed between Spain and the United Kingdom of Great Britain and Northern Ireland (the 'United Kingdom') for an agreement on Gibraltar.

(4) On 5 October 2021, the Council authorised the Commission to open negotiations with the United Kingdom for an agreement in respect of Gibraltar.

(5) The negotiations were completed on 12 December 2025. They resulted in the Agreement in respect of Gibraltar between the European Union and the European Atomic Energy Community, of the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part (the 'Agreement').

(6) The Agreement, or any activity or measure taken in application or as a result thereof, does not imply any modification of the legal position of Spain with regard to sovereignty and jurisdiction in relation to Gibraltar.

(7)As the authorities of Gibraltar have a local character and exercise exclusively internal competences, any participation of those authorities in the application of the Agreement should be considered to be conducted exclusively within the internal competences of Gibraltar, unless otherwise specifically provided for.

(8)The Agreement establishes the basis for the removal of all physical barriers between the Union and Gibraltar and promotes shared prosperity and close and constructive relations in respect of Gibraltar and the adjacent area in Spain, involving reciprocal rights and obligations, common actions and special procedures.

(9) The removal of physical barriers between the Union and Gibraltar is without prejudice to the responsibilities of Spain over its external borders under Union law.

(10)The Commission, in accordance with Article 17(1) of the Treaty on European Union (TEU), is to represent the Union and to express the Union's positions as established by the Council in accordance with the Treaties. The Council is to exercise its policy-making and coordinating functions as provided for in Article 16(1) TEU by establishing the positions to be taken on the Union's behalf in the Cooperation Council and the Specialised Committees established by the Agreement. Furthermore, where the Cooperation Council or the Specialised Committees established by the Agreement are called upon to adopt acts having legal effects, the positions to be taken on the Union's behalf in those joint bodies are to be established in accordance with the procedure set out in Article 218(9) of the Treaty on the Functioning of the European Union (TFEU).

(11)Each Member State should be allowed to send one representative to accompany the Commission representative, as part of the Union delegation, in meetings of the Cooperation Council and Specialised Committees established under the Agreement.

(12)The European Parliament is to be immediately and fully informed, as provided for in Article 218(10) TFEU, in order to allow it to exercise fully its prerogatives in accordance with the Treaties.

(13)Spain, as the neighbouring Schengen State in charge of performing external border control at Gibraltar port and airport, can, after an evaluation of the implementation of Part Two of the Agreement, on circulation of persons, request the Union to terminate the Agreement.

(14)The authorities of Spain should be the competent authorities within the Union for the purposes of the application of the customs-related provisions of the Agreement. In the exceptional case referred to in point 2 of Appendix 1 to Annex 21 to the Agreement, the authorities of the Portuguese Republic should be the competent authorities within the Union for the purposes of the application of the customs-related provisions of the Agreement.

(15)The authorities of Spain should provide the assessment of the functioning of the relevant bilateral administrative arrangements, which will be part of the evaluation by the Cooperation Council established by the Agreement of the implementation of Part Two of the Agreement after a 4-year period.

(16)The proper functioning of the Agreement requires that Spain and the United Kingdom conclude an implementation plan and certain administrative arrangements. In the absence of that plan and those arrangements, the respective parts of the Agreement cannot be applied. It would therefore be necessary to provide for the suspension of the respective parts of the Agreement for the

period of time during which the implementation plan or the administrative arrangements are suspended or terminated by Spain. In order to respect the prerogatives of the Council under the Treaties, Spain should inform the Commission and the Council in advance and should take account of the views expressed before proceeding with such suspension or termination of the implementation plan or of any administrative arrangements.

(17) Pursuant to Article 218(7) TFEU, it is appropriate to authorise the Commission to decide on the positions to be taken, on the Union's behalf, in the Specialised Committees established under the Agreement as regards the extension of the application of Union legal acts to the United Kingdom, in respect of Gibraltar, with a view to ensuring, to the extent possible, the simultaneous application of those legal acts in the Union and in the United Kingdom, in respect of Gibraltar.

(18) It is also appropriate to authorise the Commission, pursuant to Article 218(7) TFEU, to approve, on the Union's behalf, certain technical modifications to the Agreement. For other decisions adopted by the Specialised Committees, the positions to be taken on the Union's behalf should be established in accordance with the procedure set out in Article 218(9) TFEU.

(19) With a view to enabling the Union to take rapid and effective action to protect its interests in accordance with the Agreement, and in accordance with the conditions set out in the corresponding provisions of the Agreement, the Commission should be empowered to take rebalancing and remedial measures and to decide on the targeted suspension of specific obligations under the Agreement or any supplementing agreement, in cases of breaches of certain provisions of the Agreement or non-fulfilment of certain conditions, in particular in the areas of circulation of persons, anti-money laundering and counter-terrorist financing, State aid, indirect taxation and trade in goods, and road transport. The suspension of all or part of the Agreement or any supplementing agreement, beyond the targeted suspension of specific obligations, should be decided in accordance with Article 218(9) TFEU.

(20) Considering the very specific situation of Spain, which is the neighbouring Member State and has a significant role in the implementation of the Agreement, it is appropriate to provide that the Commission is to consult Spain before it adopts the decisions referred to in this Decision and before making the appropriate proposals to the Council.

(21) Whenever the Union is required to act in order to comply with the Agreement, such action is to be taken in accordance with the Treaties, while respecting the limits of the powers conferred upon each Union institution. It is therefore for the Commission to provide the United Kingdom with the information or notifications required in the Agreement, except where the Agreement refers to other specific institutions, bodies, offices and agencies of the Union, and to consult the United Kingdom on specific matters. It is also for the Commission to represent the Union before the arbitration tribunal where a dispute has been submitted to arbitration in accordance with the Agreement.

(22) In view of the exceptional and unique character of the Agreement, which – as for the Trade and Cooperation Agreement – is a consequence of the withdrawal of the United Kingdom from the Union, the Council is hereby deciding to make use, exceptionally, of the possibility for the Union to exercise its external competence with regard to the United Kingdom, in respect of Gibraltar. The exercise of Union competence through the Agreement is without prejudice to the respective competences of the Union and of the Member States in relation to any ongoing or future negotiations for, or signature or conclusion of, international agreements with any other third country, or in relation to any future negotiations for, or signature or conclusion of, any supplementing agreements referred to in Article 4 of the Agreement.

(23) Therefore, the Agreement should be signed on behalf of the Union, the Joint Declaration on the interpretation of the category of persons travelling for the purpose of carrying out a paid activity as provided for in Article 41(2) of the Agreement, the Joint Political Declaration on countering harmful tax regimes and the Joint Declaration of the European Union and the United Kingdom relative to Article 152(1) of the Agreement should be made and the text proposed by the Commission for a declaration on supplementing Gibraltar's road transport connectivity should be approved.

(24) By removing all physical barriers to the circulation of persons and movement of goods between the Union and Gibraltar, the Agreement will limit disruptions for individuals, businesses and other stakeholders operating in the area caused by the full deployment of the Entry/Exit System. It should therefore be applied on a provisional basis, pending its entry into force.

(25) The signing of the Agreement as regards matters falling under the Treaty establishing the European Atomic Energy Community is subject to a separate procedure,

HAS ADOPTED THIS DECISION:

Article 1

The signing, as regards matters other than those falling under the Treaty establishing the European Atomic Energy Community, of the Agreement in respect of Gibraltar between the European Union and the European Atomic Energy Community, of the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part (2) (the 'Agreement') on behalf of the Union is hereby authorised, subject to the conclusion of that Agreement.

Article 2

1. The Commission shall represent the Union within the Cooperation Council and the Specialised Committees set up pursuant to Articles 22 and 23 of the Agreement.
2. Each Member State, in particular Spain, shall be allowed to send one representative to accompany the Commission representative, as part of the Union delegation, in meetings of the Cooperation Council and of the Specialised Committees established under the Agreement.
3. In order for the Council to be in a position to exercise fully its policy-making, coordinating and decision-making functions in accordance with the Treaties, in particular by establishing the positions to be taken on behalf of the Union within the Cooperation Council and the Specialised Committees established under the Agreement, the Commission shall ensure that the Council receives all the information and documents related to any meeting of those joint bodies or to any acts to be adopted by written procedure sufficiently in advance of that meeting or that usage of written procedure, and in any case not later than 8 working days prior to that meeting or that usage of written procedure. The Council shall also be informed in a timely manner about the discussions and the outcome of the meetings of the Cooperation Council and the Specialised Committees established under the Agreement and the usage of written procedure, and shall receive draft minutes and all documents relating to such meetings or usage of written procedure.
4. The Commission shall inform the European Parliament, where appropriate.

Article 3

1. The positions to be adopted on behalf of the Union within the Specialised Committees established by Article 23(1) of the Agreement as regards decisions of those Committees merely

extending the application of Union legal acts to the United Kingdom, in respect of Gibraltar, subject to any technical adjustments needed, shall be adopted by the Commission.

2. The positions to be adopted on behalf of the Union within the Specialised Committees established by Article 23(1) of the Agreement as regards decisions of those Committees on technical modifications to the Agreement pursuant to Article 75(3), Article 92(3), Article 123(2), Article 125(2), Article 154(3), Article 184(7), Article 257(5) and Article 283(5), points (a) and (d), of the Agreement shall be adopted by the Commission.

Article 4

1. Any decision of the Union to take the following measures under the Agreement shall be taken by the Commission in accordance with the conditions set out in the corresponding provisions of the Agreement:

(a) the suspension of the implementation of obligations in accordance with Article 67;

(b) the application of rebalancing measures as set out in Article 198(6);

(c) the application of remedial measures as set out in Article 209(3);

(d) the use of the safeguard procedure provided for in Article 249;

(e) the suspension of the implementation of obligations in accordance with Article 252(2) or application of measures as set out in Article 252(3);

(f) the application of remedial measures as set out in Article 284.

2. The Commission shall inform the Council in a timely manner of its intention to adopt any of the measures referred to in paragraph 1 with a view to allowing a meaningful exchange of views in the Council. The Commission shall take the utmost account of the views expressed. The Commission shall also inform the European Parliament, where appropriate.

3. The Commission may adopt measures reinstating the rights and obligations under the Agreement as they existed prior to the adoption of measures referred to in paragraph 1. Paragraph 2 shall apply mutatis mutandis.

Article 5

Before adopting any decision on the basis of this Decision, and before making any proposals to the Council in relation to the Agreement, the Commission shall consult Spain.

Article 6

1. Spain shall inform the Council and the Commission in advance of the suspension or termination of the implementation plan referred to in Article 7 of the Agreement (the ‘implementation plan’) or of the administrative arrangements referred to in Articles 29, 33, 38, 55, 56, 251, 260 and 265 of the Agreement and in the Protocol on Social Security Coordination (the ‘administrative arrangements’) with a view to allowing a meaningful exchange of views in the Council prior to such suspension or termination. Spain shall take account of the views expressed.

2. Spain shall inform the Council and the Commission of the suspension or termination by the United Kingdom of the implementation plan or of the administrative arrangements.

Article 7

The exercise of Union competence through the Agreement shall be without prejudice to the respective competences of the Union and of the Member States in any ongoing or future negotiations for, or signature or conclusion of, international agreements with any other third country, or in relation to any future negotiations for, or signature or conclusion of, any supplementing agreements referred to in Article 4 of the Agreement.

Article 8

1. Spain shall notify the Commission of the fact that the implementation plan and the administrative arrangements are in effect and have been fully implemented.
2. Provided that the Agreement has been signed and the conditions set out in Article 336(2) thereof are fulfilled, the Agreement shall be applied on a provisional basis as from 15 July 2026, pending its entry into force.
3. The Union shall notify the United Kingdom, in respect of Gibraltar, of the completion of the Union's internal requirements and procedures necessary for the provisional application provided that, prior to the date referred in paragraph 2, the United Kingdom, in respect of Gibraltar, has notified the Union that its internal requirements and procedures necessary for the provisional application have been completed.

Article 9

1. The following declarations attached to this Decision are hereby approved:
(a) Joint Declaration on the interpretation of the category of persons travelling for the purpose of carrying out a paid activity as provided for in Article 41(2) of the Agreement;
(b) Joint Political Declaration on countering harmful tax regimes;
(c) Joint Declaration of the European Union and the United Kingdom relative to Article 152(1) of the Agreement.
2. The Council approves the text proposed by the Commission for a declaration on supplementing Gibraltar's road transport connectivity.
3. The Council takes note of the United Kingdom Declaration regarding a mirror agreement between the Schengen associates and the United Kingdom.

Article 10

This Decision shall enter into force on the date of its adoption.

Done at Brussels, 1 July 2026.

For the Council
The President
T. BRYNE

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(1) OJ L 149, 30.4.2021, p. 10, ELI: http://data.europa.eu/eli/agree_internation/2021/689(1)/oj .
(2) The text of the Agreement is published in OJ L, 2026/1562, 14.7.2026, ELI: http://data.europa.eu/eli/agree_internation/2026/1562/oj .

Agreement in respect of Gibraltar between the European Union and the European Atomic Energy Community, of the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part

THE EUROPEAN UNION AND THE EUROPEAN ATOMIC ENERGY COMMUNITY,
of the one part, and

THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND,
of the other part,

[…]

HAVE AGREED AS FOLLOWS:

[…]

TITLE II
ARRANGEMENTS ON CUSTOMS, INDIRECT TAXATION AND TRADE RELATED ISSUES

[…]

CHAPTER 2
CUSTOMS UNION

[…]

Article 250
Cooperation and mutual administrative assistance

1. Until the entry into force of the decision referred to in Article 247(1), paragraphs 2 to 8 of this Article shall apply.

[…]

3. The competent authorities within the Union and the competent authorities of the United Kingdom, in respect of Gibraltar, shall provide each other with mutual administrative assistance in customs matters in accordance with the Protocol on mutual administrative assistance in customs matters.

[…]

PROTOCOL ON MUTUAL ADMINISTRATIVE ASSISTANCE IN CUSTOMS MATTERS

Article PCUST.1
Definitions

For the purposes of this Protocol, the following definitions apply:

(a)‘applicant authority’ means an administrative authority requesting administrative assistance under this Protocol and notified by a Party as competent for that purpose;

(b)‘customs legislation’ means any laws or regulations applicable in the territory of either Party governing the import, export and transit of goods and their placing under any other customs regime or procedure, including measures of prohibition, restriction and control;

(c)‘information’ means any data, document, image, report, communication or authenticated copy, in any format, including electronic, whether or not processed or analysed;

(d)‘operation in breach of customs legislation’ means any violation or attempted violation of customs legislation;

(e)‘requested authority’ means an administrative authority receiving a request for assistance under this Protocol and notified by a Party as competent for that purpose;

(f) ‘person’ means any natural or legal person; and

(g)‘personal data’ means any information relating to an identified or identifiable natural person.

Article PCUST.2
Scope

1. The Parties shall assist each other in the areas within their competence, in the manner and under the conditions laid down in this Protocol, to ensure the correct application of customs legislation, in particular by preventing, investigating and combating operations in breach of that legislation.

2. The provisions on assistance in customs matters in this Protocol apply to any administrative authority of either Party which is competent for the application of this Protocol. That assistance shall neither prejudice the provisions governing mutual assistance in criminal matters nor shall it cover information obtained under powers exercised at the request of a judicial authority, except where communication of such information is authorised by that authority.

3. Assistance in the recovery of duties, taxes or fines is covered by the Protocol on administrative cooperation and combating fraud in the field of value added tax and excise duty and on mutual assistance for the recovery of claims relating to taxes and duties.

Article PCUST.3
Assistance on request

1. At the request of the applicant authority, the requested authority shall provide the applicant authority with all relevant information which may enable the applicant authority to ensure that

customs legislation is correctly applied, including information related to activities noted or planned which are or could be operations in breach of customs legislation.

2. At the request of the applicant authority, the requested authority shall in particular inform it whether:

(a) goods exported from the territory of one of the Parties have been properly imported into the territory of the other Party, specifying, where appropriate, the customs procedure applied to the goods; or

(b) goods imported into the territory of one of the Parties have been properly exported from the territory of the other Party, specifying, where appropriate, the customs procedure applied to the goods.

3. At the request of the applicant authority, the requested authority shall take the necessary steps in accordance with its applicable laws and regulations to ensure special surveillance of and to provide the applicant authority with information on:

(a) persons in respect of whom there are reasonable grounds for believing that they are or have been involved in operations in breach of customs legislation;

(b) goods that are or may be transported in such a way that there are reasonable grounds for believing that they have been or are intended to be used in operations in breach of customs legislation;

(c) places where stocks of goods have been or may be stored or assembled in such a way that there are reasonable grounds for believing that these goods have been or are intended to be used in operations in breach of customs legislation;

(d) means of transport that are or may be used in such a way that there are reasonable grounds for believing that they are intended to be used in operations in breach of customs legislation; and

(e) premises suspected by the applicant authority of being used to commit breaches of customs legislation.

Article PCUST.4
Spontaneous assistance

The Parties shall assist each other on their own initiative in accordance with their laws and regulations by providing information on concluded, planned or ongoing activities which constitute or appear to constitute operations in breach of customs legislation and which may be of interest to the other Party. The information shall focus in particular on:

(a) goods known to be subject to operations in breach of customs legislation;

(b) persons in respect of whom there are reasonable grounds for believing they are or have been involved in operations in breach of customs legislation;

(c) means of transport in respect of which there are reasonable grounds for believing that they have been, are, or may be used in operations in breach of customs legislation; and

(d) new means or methods employed in carrying out operations in breach of customs legislation.

Article PCUST.5

Form and substance of requests for assistance

1. Requests pursuant to this Protocol shall be made in writing either in print or electronic format. They shall be accompanied by the documents necessary to enable compliance with the request. In case of urgency, or as the applicant authority and the requested authority may otherwise agree the requested authority may accept oral requests but such oral requests shall be confirmed by the applicant authority in writing promptly.

2. Requests pursuant to paragraph 1 shall include the following information:

(a) the applicant authority and requesting official;

(b) the information or type of assistance requested;

(c) the object of and the reason for the request;

(d) the laws and regulations and other legal elements involved;

(e) indications as exact and comprehensive as possible on the goods or persons who are the target of the investigations;

(f) a summary of the relevant facts and of the enquiries already carried out; and

(g) any additional available details to enable the requested authority to comply with the request.

3. Requests shall be submitted in an official language of the requested authority or in a language acceptable to that authority, English always being an acceptable language. This requirement does not apply to any documents that accompany the request under paragraph 1.

4. If a request does not meet the formal requirements set out in this Article, the requested authority may require the correction or the completion of the request. Pending such correction or completion, precautionary measures may be ordered.

Article PCUST.6

Execution of requests

1. In order to comply with a request for assistance, the requested authority shall proceed promptly, within the limits of its competence, as though it was acting on its own account or at the request of another authority of that same Party, by supplying information already in its possession, by carrying out appropriate enquiries or by arranging for those enquiries to be carried out. This provision shall also apply to any other authority to which the request has been addressed by the requested authority when the latter cannot act on its own. In providing any such assistance the requested authority shall give appropriate consideration to the urgency of the request.

2. Requests for assistance shall be executed in accordance with the laws and regulations of the requested Party.

Article PCUST.7

Form in which information is to be communicated

1. The requested authority shall communicate results of enquiries conducted pursuant to a request made under this Protocol to the applicant authority in writing, together with relevant documents, certified copies of documents or other items. This information may be provided in electronic format. A requested authority may communicate results of enquiries orally, but this shall be followed up in writing.

2. Original documents shall be transmitted according to each Party's legal constraints, and only at the request of the applicant authority, in cases where certified copies would be insufficient. The applicant authority shall return those originals at the earliest opportunity.

3. Under the provisions referred to in paragraph 2, the requested authority shall deliver to the applicant authority any information related to the authenticity of the documents issued or certified by official agencies within its territory in support of a goods declaration.

Article PCUST.8
Presence of officials of one Party in the territory of another

1. Duly authorised officials of a Party may, with the agreement of the other Party and subject to the conditions laid down by the latter, be present in the offices of the requested authority or any other concerned authority referred to in paragraph 1 of Article PCUST.6 to obtain information relating to activities that are or could be operations in breach of customs legislation, which the applicant authority needs for the purposes of this Protocol.

2. With the agreement of the requested Party, and subject to the conditions it may specify, duly authorised officials of the other Party may be present at enquiries carried out in the requested Party's territory.

Article PCUST.9
Delivery and notification

1. At the request of the applicant authority, the requested authority shall take all necessary measures in accordance with its applicable laws and regulations in order to deliver any documents or to notify any decisions of the applicant authority that fall within the scope of this Protocol to an addressee residing or established in the territory of the requested authority.

2. Such requests for the delivery of documents or the notification of decisions shall be made in writing in an official language of the requested authority or in a language acceptable to that authority, English always being an acceptable language.

Article PCUST.10
Automatic exchange of information

1. The Parties may, by mutual arrangement in accordance with Article PCUST.15 of this Protocol:

(a) exchange any information covered by this Protocol on an automatic basis; and
(b) exchange specific information in advance of the arrival of consignments in the territory of the other Party.

2. The Parties may establish arrangements on the type of information they wish to exchange and the format and the frequency of transmission to implement the exchanges under points (a) and (b) of paragraph 1.

Article PCUST.11

Exceptions to the obligation to provide assistance

1. Assistance under this Protocol may be refused or may be subject to the satisfaction of certain conditions or requirements in cases where a Party is of the opinion that such assistance would:

(a) be likely to prejudice the sovereignty of the United Kingdom, in respect of Gibraltar, or that of a Member State which has been requested to provide assistance under this Protocol;

(b) be likely to prejudice public policy, security or other essential interests in particular in the cases referred to in paragraph 5 of Article PCUST.12 of this Protocol; or

(c) violate an industrial, commercial or professional secret.

2. The requested authority may postpone the assistance on the grounds that such assistance will interfere with ongoing investigations, prosecutions or proceedings. In such a case, the requested authority shall consult with the applicant authority to determine if assistance can be given subject to such terms or conditions as the requested authority may require.

3. Where the applicant authority seeks assistance which it would itself be unable to provide if so requested, it shall draw attention to that fact in its request. It shall then be for the requested authority to decide how to respond to such a request.

4. In the cases referred to in paragraphs 1 and 2, the requested authority shall communicate its decision and the reasons for that decision in writing to the applicant authority without delay.

Article PCUST.12

Information exchange and confidentiality

1. The information received under this Protocol shall be used solely for the purposes established in this Protocol.

2. The use of information obtained under this Protocol in administrative or judicial proceedings instituted in respect of operations in breach of customs legislation is considered to be for the purposes of this Protocol. Therefore, the Parties may use information obtained and documents consulted in accordance with the provisions of this Protocol as evidence in their records of evidence, reports and testimonies and in proceedings and charges brought before the courts or tribunals. The requested authority may subject the supply of information or the granting of access to documents to the condition that it is notified of such use.

3. Where one of the Parties wishes to use such information for other purposes, it shall obtain the prior written consent of the authority which provided the information. Such use shall then be subject to any restrictions laid down by that authority.

4. Any information communicated in whatsoever form pursuant to this Protocol shall be considered to be of a confidential or restricted nature, in accordance with the laws and regulations applicable in each Party's territory. That information shall be covered by the obligation of professional secrecy and shall enjoy the protection granted to similar information under the relevant laws and regulations of the receiving Party, unless the Party which provided the information gives its prior consent to the disclosure of such information. The Parties shall communicate to each other information on their applicable laws and regulations.

5. Personal data may be transferred only in accordance with the data protection rules of the Party providing the data. Each Party shall inform the other Party about the relevant data protection rules and, if needed, use best efforts to agree on additional protections.

Article PCUST.13
Experts and witnesses

The requested authority may authorise its officials to appear, within the limitations of the authorisation granted, as experts or witnesses in judicial or administrative proceedings regarding the matters covered by this Protocol, and produce such objects, documents or confidential or certified true copies thereof, as may be needed for the proceedings. The request for appearance shall indicate specifically before which judicial or administrative authority the official will have to appear, on what matters and by virtue of what title or qualification the official will be questioned.

Article PCUST.14
Assistance expenses

1. Subject to paragraphs 2 and 3, the Parties shall waive any claims on each other for reimbursements of expenses incurred in the execution of this Protocol.

2. Expenses and allowances paid to experts, witnesses, interpreters and translators, other than public service employees, shall be borne as appropriate by the requesting Party.

3. If expenses of a substantial or extraordinary nature are or will be required to execute the request, the Parties shall consult to determine the terms and conditions under which the request is to be executed, as well as the manner in which the costs are to be borne.

Article PCUST.15
Implementation

1. The implementation of this Protocol shall be entrusted on the one hand to the competent authorities of the United Kingdom, in respect of Gibraltar, and on the other hand to the competent services of the European Commission and the customs authorities of the Member States, as appropriate. They shall decide on all practical measures and arrangements necessary for the implementation of this Protocol, taking into consideration their respective applicable laws and regulations, in particular for the protection of personal data.

2. Each Party shall keep the other Party informed of the detailed implementation measures which it adopts in accordance with the provisions of this Protocol, in particular with respect to the duly authorised services and officials designated as competent to send and receive the communications provided for in this Protocol.

3. In the Union, the provisions of this Protocol shall not affect the communication of any information obtained under this Protocol between the competent services of the European Commission and the customs authorities of the Member States.

Article PCUST.16
Other agreements

The provisions of this Protocol shall take precedence over the provisions of any bilateral agreement on mutual administrative assistance in customs matters which has been or may be concluded

between individual Member States and the United Kingdom, in respect of Gibraltar, insofar as the provisions of those bilateral agreements are incompatible with those of this Protocol.

Article PCUST.17
Consultations

In respect of the interpretation and implementation of this Protocol, the Parties shall consult each other to resolve the matter in the framework of the Specialised Committee on Economy and Trade.

Article PCUST.18
Future developments

With a view to supplementing the levels of mutual assistance provided for in this Protocol, the Specialised Committee on Economy and Trade may adopt a decision to expand this Protocol by establishing arrangements on specific sectors or matters in accordance with the Parties' respective customs legislation.