



EUROPEAN  
PUBLIC  
PROSECUTOR'S  
OFFICE



HM Revenue  
& Customs

## **WORKING ARRANGEMENT**

### **on cooperation between the European Public Prosecutor's Office ('EPPO') and His Majesty's Revenue and Customs (HMRC) of the United Kingdom**

The European Public Prosecutor's Office ('EPPO'), hereinafter referred to as "the EPPO", and His Majesty's Revenue and Customs, hereinafter referred to as "HMRC", hereinafter collectively referred to as "the Parties" or individually as "the Party",

Having regard to the provisions of the Council Regulation (EU) 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office ('the EPPO'), hereinafter referred to as "the EPPO Regulation", and in particular Articles 99 and 104 thereof,

Having regard to the provisions of the Trade and Cooperation Agreement between the European Union and the United Kingdom, done at Brussels and London on 30 December 2020, hereinafter referred to as "EU-UK TCA", and in particular Articles 563 and 633 to 642 thereof,

Having regard to the Notification on behalf of the European Union regarding the EPPO in accordance with Article 690 of the EU-UK TCA,

Considering the will of the Parties to establish a close cooperation with a view to protecting the financial interests of the European Union and the United Kingdom,

Taking into account the competence of HMRC on customs and tax investigations and the competence of the EPPO to investigate, prosecute and bring to judgment perpetrators of crimes against the financial interests of the European Union,

Acknowledging that, in accordance with Article 99(3) of the EPPO Regulation, this Working Arrangement does not form the basis for allowing the exchange of personal data,

Aiming to facilitate cooperation and exchange of information between them in order to ensure effective investigation and prosecution, in full respect of the fundamental rights,

HAVE AGREED AS FOLLOWS:

## **Article 1**

### **Purpose and scope**

- (1) The purpose of this Working Arrangement is to facilitate cooperation between the Parties in investigations and prosecutions within their respective competences, in particular with respect to the exchange of operational and strategic information, in accordance with the applicable legal framework.
- (2) The Parties shall cooperate in all areas referred to in this Working Arrangement within the scope of their respective legal frameworks and mandates.

## **Article 2**

### **Operational cooperation**

In accordance with their applicable legal frameworks and the applicable international legal instruments, the Parties shall assist each other through the provision of relevant information for the purpose of investigation and prosecution of criminal offences falling within their respective mandates.

## **Article 3**

### **Transmission of personal data**

Transfer of personal data between the Parties shall not take place under this Working Arrangement. The exchange of personal data shall be subject to their respective legal frameworks, including relevant international agreements where applicable.

## **Article 4**

### **Strategic cooperation**

In areas within their competence, the Parties may exchange strategic and other non-operational information containing no personal data.

## **Article 5**

### **Meetings and other events**

The Parties may cooperate in organising high-level meetings, technical meetings at operational levels, training sessions on matters of common interest, and they may invite each

other to seminars, workshops, conferences and other similar activities that are mutually relevant.

## Article 6

### Contact points

- (1) For the purpose of facilitating the cooperation under this Working Arrangement, the contact point of the EPPO is:

*For operational information:*

Operations Unit, IBOA and Operational Cooperation Team,  
11 Avenue John F. Kennedy, L-1855, Luxembourg,  
e-mail: [REDACTED]

*For other communications:*

Counsellor to the European Chief Prosecutor for international relations  
11 Avenue John F. Kennedy, L-1855, Luxembourg,  
e-mail: [REDACTED]

- (2) For the purpose of facilitating the cooperation under this Working Arrangement, the contact point of HMRC is:

For Operational Matters – First Point of Contact:

[REDACTED]

HMRC.

Email: [REDACTED]

For HMRC EPPO Working Arrangement Group:

[REDACTED]

HMRC

Email: [REDACTED]

[REDACTED]

Email: [REDACTED]

## Article 7

### Secondment of Liaison officers to the EPPO

- (1) In order to facilitate the application of this Working Arrangement and especially to fostering the operational cooperation between the Parties, HMRC may second a liaison officer to the EPPO's headquarters in Luxembourg.
- (2) The EPPO shall provide an office, technical equipment and the necessary logistical support for the liaison officer seconded to its headquarters. HMRC will cover all other costs of the secondment.

- (3) The Parties shall agree the specific arrangements related to the secondment of the liaison officer through an exchange of letters.

## **Article 8**

### **Means and channels of communication**

- (1) The Parties shall communicate by any means whereby a written record can be produced, including through secured means of electronic communication.
- (2) The exchange of operational information on the basis of the applicable legal framework shall take place in principle via SIENA.

## **Article 9**

### **Consultations**

The Parties shall consult each other regarding any matters that may lead to different interpretations of this Working Arrangement.

## **Article 10**

### **Expenses**

Unless otherwise stipulated in this Working Arrangement, the Parties shall bear their own expenses that arise in the course of implementation of this Working Arrangement.

## **Article 11**

### **Amendments**

This Working Arrangement may be amended in writing at any time by mutual consent between the Parties.

## **Article 12**

### **Termination of the Working Arrangement**

- (1) This Working Arrangement may be terminated in writing by either Party with three months' notice.
- (2) In case of termination, the Parties shall reach agreement on the continued use and storage of the information that has already been communicated between them.
- (3) Without prejudice to paragraph 1, the legal effects of this Working Arrangement shall remain in force.

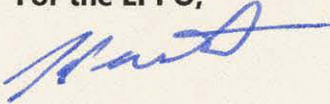
## **Article 13**

### **Entry into force**

This Working Arrangement shall enter into force on the date of its signature.

Done at London on 13 February 2025.

For the EPPO,



**Petr KLEMENT**

**Deputy European  
Chief Prosecutor**

For HMRC,



**Richard LAS**

**Director  
Fraud Investigation Service  
Head of HMRC Investigation**



**Richard MCCONAUGHY**

**Deputy Director  
Risk & Intelligence Service**