



# Administrative Committee

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Annex III to the Regulations Governing the Conditions of Service of Judges, the Registrar and the Deputy-Registrar of the Unified Patent Court and to the Staff Regulations of the Unified Patent Court (Internal tax)

Luxembourg, 8 July 2022

**DECISION OF THE ADMINISTRATIVE COMMITTEE OF 8 JULY 2022 ON  
ANNEX III  
TO THE REGULATIONS GOVERNING THE CONDITIONS OF SERVICE OF JUDGES, THE REGISTRAR  
AND THE DEPUTY-REGISTRAR OF THE UNIFIED PATENT COURT  
AND TO  
THE STAFF REGULATIONS OF THE UNIFIED PATENT COURT**

THE ADMINISTRATIVE COMMITTEE

HAVING REGARD to the Agreement on a Unified Patent Court and in particular Articles 15 – 17 and 37(1) thereof;

HAVING REGARD to the Statute of the Unified Patent Court and in particular Articles 2 – 4, 6 –7, 9 – 12 and 16(2) thereof;

HAVING REGARD to the Statute of the Unified Patent Court and in particular Article 8 thereof, which, together with the Protocol on the Privileges and Immunities of the Unified Patent Court and in particular Article 9 thereof, defines the privileges and immunities of the judges, as well as of the Registrar and Deputy-Registrar of the Unified Patent Court;

HAVING REGARD to the Protocol on the Privileges and Immunities of the Unified Patent Court and in particular Articles 8 thereof;

RECALLING that the Regulations Governing the Conditions of Service of Judges, the Registrar and the Deputy-Registrar should be such as to secure for the Court the services of judges, Registrar and Deputy-Registrar of the highest standard of independence, integrity and ability;

RECALLING THAT the Staff Regulations of the Unified Patent Court should be such as to secure for the Unified Patent Court the services of staff of the highest standard of independence, integrity and ability, appointed on the broadest possible geographical basis from among Contracting Member States of the Agreement on a Unified Patent Court;

HAS ADOPTED THE FOLLOWING DECISION:

**ANNEX III  
INTERNAL TAX**

Effective as of :  
01.01.2022

from (monthly)	to	%
126,51 €	2 233,69 €	8,0%
2 233,70 €	3 076,59 €	10,0%
3 076,60 €	3 525,91 €	12,5%

3 525,92 €	4 003,70 €	15,0%
4 003,71 €	4 453,02 €	17,5%
4 453,03 €	4 888,61 €	20,0%
4 888,62 €	5 338,12 €	22,5%
5 338,13 €	5 773,72 €	25,0%
5 773,73 €	6 222,91 €	27,5%
6 222,92 €	6 658,63 €	30,0%
6 658,64 €	7 108,14 €	32,5%
7 108,15 €	7 543,73 €	35,0%
7 543,74 €	7 993,05 €	40,0%
7 993,06 €		45,0%

- (1) The internal tax grid rates are progressive tax rates. This means that the applicable rate for each income bracket applies up to the upper threshold of the bracket. For example, a taxable income of €3.500 would be subject to the following tax amount:  $€126,51 \cdot 0\% + (€2.233,69 - €126,51) \cdot 8\% + (€3.076,59 - €2.233,70) \cdot 10\% + (€3.500 - €3.076,60) \cdot 12,5\% = €305,78$ , leading to an average tax rate of 8,8%.
- (2) The above-mentioned internal tax rates and internal tax brackets are based on the tax rates and tax brackets applied to the European Union staff in accordance with Article 4 of the Regulation (EEC, Euratom, ECSC) No 260/68 of the Council of 29 February 1968 laying down the conditions and procedure for applying the tax for the benefit of the European Communities, as amended.
- (3) The internal tax brackets are subject to an update coefficient in accordance with Article 5 of the Regulation (EEC, Euratom, ECSC) No 260/68 of the Council of 29 February 1968 laying down the conditions and procedure for applying the tax for the benefit of the European Communities, as amended.
- (4) By way of derogation from the above method of calculation and coefficient update used by the European Commission:
  - (a) The internal tax brackets shall be adjusted, if needed, in line with the Unified Patent Court's procedure for reviewing the remuneration of staff members, judges, the Registrar and the Deputy-Registrar.
  - (b) The Administrative Committee shall update the internal tax brackets with a prospective effect as of January 1<sup>st</sup> of the following year.
- (5) For the avoidance of doubt, the tax rates, tax brackets and their method of update, as applied by the European Commission, shall be considered as a conceptual framework and should not have any legal binding force for the purpose of the Unified Patent Court.

- (6) The first review of the internal tax brackets shall take place at the latest 12 months after the entry into force of the Agreement on a Unified Patent Court.

This decision shall enter into force on 8 July 2022.

For the Administrative Committee

The Chairperson