



English translation of Circular 5/2020, of 30/12/2020 from the Directorate-General for Social Security

Areas of interest: International Instruments for the Coordination of Social Security Systems

Subject: Withdrawal Agreement between the European Union and the United Kingdom – Part II – Citizens’ Rights – Title III – social security coordination

I. Statement of reasons

On 31 January 2020, the United Kingdom (UK) ceased to be a Member State (MS) of the European Union (EU).

In order to avoid a disorderly and abrupt withdrawal, an agreement was established between the EU and the UK setting out the terms of the withdrawal, whose transition period, during which EU law continues to apply, with some adjustments, in the UK and in the relationships between the UK and EU MS, expires on 31 December 2020.

The Withdrawal Agreement covers several areas, including citizens’ rights (Part II), which includes social security rights (Title III of Part II — Articles 30 to 36).

The overall objective of the Withdrawal Agreement is to safeguard free movement rights stemming from EU law, when exercised by EU citizens residing or working in the UK and by UK nationals residing or working in the EU and their family members at the end of the transition period, i.e. on 31 December 2020.

Thus, for citizens covered by the Withdrawal Agreement, the rules on social security coordination, laid down in Regulations (EC) No 883/2004 and No 987/2009, continue to apply from 1 January 2021, in whole or in part, depending on the situation, or will be applied in the future in certain specific circumstances.

This means that, as of 1 January 2021, only UK and EU citizens who have exercised the right of free movement until 31 December 2020 (covered by the Withdrawal Agreement) will continue to benefit from European rules regarding social security coordination in relations to the UK.

For movements from 1/01/2021 onwards, by persons who are not covered by the Withdrawal Agreement, the Trade and Cooperation Agreement between the EU and the UK, signed on 30/12/2020, will apply if it enters into force, which includes rules for social security coordination and may entail adjustments to this Circular. The relevant information will be shared as soon as possible.

II. Release of information

I. Persons covered by the Withdrawal Agreement

1. For the purpose of social security coordination, in accordance with Article 30, paragraph 1 of the Withdrawal Agreement, the following are covered:

a) EU citizens subject to UK legislation and UK nationals subject to the legislation of a MS at the end of the transition period, as well as their family members and survivors;

Examples: a Portuguese citizen residing and working in the UK or a UK national residing and working in Portugal on 31/12/2020.

b) EU citizens residing in the UK and subject to the legislation of a MS and UK nationals residing in a MS subject to UK legislation at the end of the transition period, as well as their family members and survivors;

Example: a UK national who habitually resides in Portugal and works in the UK on 31/12/2020, returning to Portugal at least once a week (frontier worker).

c) Other citizens who

- are EU citizens and are employed or self-employed in the UK at the end of the transition period and, in accordance with Title II of Regulation (EC) No 883/2004, are subject to the legislation of a MS, as well as their family members and survivors
- are UK nationals and are employed or self-employed in one or more MS at the end of the transition period and who, in accordance with Title II of Regulation (EC) No 883/2004, are subject to UK legislation, as well as their family members and survivors;

Examples: a Portuguese citizen posted to the UK on 31/12/2020, still subject to Portuguese legislation until the end of the posting period, or a UK national in the opposite situation; a Portuguese citizen who usually resides in Portugal and works in Portugal and the UK on 31/12/2020, who was determined to be subject to Portuguese law, or a UK national in the opposite situation.

d) Stateless persons and refugees who are legally resident in a MS or the UK and are in one of the situations outlined above, as well as their family members and survivors;

e) Third-country nationals, as well as their family members and survivors, who are in one of the situations outlined in the previous paragraphs, provided they fulfil the conditions in Regulation (EC) No 859/2003, i.e. provided they are legally resident in the UK or in a MS (under secondary EU or national law) and are in a cross-border situation between an EU MS and the UK (the UK did not participate in the adoption of Regulation (EC) No 1231/2010).

Example: a Brazilian national legally residing in Portugal and posted to the UK — subject to Portuguese legislation according to Article 14 (1) (a) of Regulation (EEC) No 1408/71.

2. When a person is covered by the Withdrawal Agreement pursuant to Article 30, i.e. in the above mentioned situations occurring at the end of the transition period, this means that all current social security coordination rules laid down in Regulations (EC) No 883/2004 and (EC) No 987/2009 apply to them, i.e. all social security benefits as well as healthcare, even beyond the end of the transition period, provided they meet the conditions laid down in those Regulations and in domestic legislation.
3. Article 31 of the Agreement provides for the full application of the Regulations and Decisions and Recommendations of the Administrative Commission listed in Annex I to the Agreement, so that, in order to determine whether the persons concerned are “subject to the legislation” of a MS or the UK, the rules of Title II of Regulation (EC) No 883/2004 or, in the case of third country nationals, of Regulation (EEC) No 1408/71 (applied by virtue of Regulation (EC) No 859/2003), shall apply.
4. Family members and survivors who are covered, regardless of their nationality, do not need to be in a cross-border situation themselves, as they enjoy the rights conferred on them by virtue of their status (derived rights).
5. In this context, the definitions in Article 1 of Regulation (EC) No 883/2004, which take precedence over those in Article 9 of the Agreement, contained in Title I of Part II thereof, shall also apply.
6. According to paragraph 2 of Article 30 of the Withdrawal Agreement, all these persons are only covered as long as they remain, without interruption, in one of the above situations involving simultaneously a MS and the UK. “Without interruption” means: as long as the person remains in one of the situations mentioned on paragraph 1 of Article 30. Thus, the situation of the person may change from one of the categories of this provision to another, provided that they remain subject to the legislation of the other State or reside in that State (the UK for EU citizens or an EU MS for UK nationals).
7. In the case of cross-border situations, a flexible approach should be followed in order to prevent that short-term interruptions between the situations provided for in the Agreement adversely affect the situation of that person.
8. On the other hand, according to paragraph 3 of Article 30 of the Withdrawal Agreement, which constitutes a safeguard clause, EU citizens and UK nationals who have exercised their right of free movement before the end of the transition period and who still reside in the UK or MS after that period, pursuant to Article 10 of the Withdrawal Agreement, are also covered, even if they are not or are no longer in one of the situations referred above, provided that they continue to have the right to reside in the host country (under Article 13 of the Agreement) or to work in the country of employment (under Articles 24 or 25 of the Agreement), pursuant to paragraph 4 of Article 30.

Examples: A Portuguese citizen working in the UK on 31/12/2020 and who, after that date,

- continues to work in the UK for a British employer but changes his habitual residency to Portugal — remains subject to UK legislation pursuant to paragraph 1 (a) of Article 11 of Regulation (EC) No 883/2004;
- stops working for the British employer and

- starts working in Ireland, while remaining habitually resident in the UK, or
- signs a contract with an Irish employer, but works in the UK, is subject to Irish or UK legislation, respectively, in accordance with the same provision;
- comes to Portugal on leave or maternity/paternity leave — remains subject to UK legislation (in the latter, according to paragraph 2 of Article 11 of Regulation (EC) No 883/2004);
- becomes unemployed and exports unemployment benefits to Portugal, where they are looking for employment— remains subject to UK legislation (paragraph 2 of Article 11); if they do not find employment and return to the UK, they remain subject to UK legislation;
 - If they find employment in Portugal, they are no longer covered by paragraph 1 of Article 30 of the Agreement, as they are no longer in a situation involving the UK, unless they have a right of residency in the UK under paragraph 3 of Article 30 (right of permanent residency in the UK for five consecutive years, under Title II of Part II of the Agreement); as long as they retain that right, they are covered by Title III of the Agreement.

Other special situations

9. There are still some special situations where the rights derived from European rules on social security coordination are protected, even if the persons concerned are not covered by the above situations.
10. Thus, the Withdrawal Agreement (Article 32) also protects existing and future rights of persons who have completed periods of insurance, employment, self-employment or residency in the UK or in an EU MS before the end of the transition period but who were no longer subject to UK or MS legislation at the end of the transition period.
11. This ensures that EU citizens, stateless persons and refugees, and third country nationals (who meet the conditions of Regulation 859/2003), who previously completed periods in the UK and vice versa, as well as their family members and survivors, can claim entitlement to social security benefits (e.g. old-age, invalidity or survivors' pensions) by making use, if necessary, of aggregation of periods. For this purpose, periods completed before and after the transition period, as provided for in Regulation (EC) No 883/2004, shall be taken into account.
12. For example, a person who had worked in the UK before 31 December 2020 and who, even before that date, had returned to Portugal where they became active, is not covered by Article 30 of the Agreement. If they become unemployed before they meet the period of guarantee provided for in Portuguese legislation, they can benefit from the aggregation of periods of insurance completed in the UK and Portugal in order to access unemployment benefits, provided that all other legal conditions are met.
13. In the case of a person who dies after 31 December 2020, when they were no longer covered by UK legislation, but who had completed UK periods of insurance in the past, their survivors are also entitled to the provisions on Regulation (EC) No 883/2004 for the purpose of granting any death benefits in the UK.

14. On the other hand, the rights already granted under the legislation of the UK or an EU MS in accordance with the provisions of Regulation (EC) No 883/2004 are retained (benefits continue to be paid in the MS where the person resides or in the UK as long as conditions remain the same), as well as the corresponding obligations (see specific information below).
15. Persons covered by Part II of the Agreement enjoy the rights provided for in the relevant Titles during their life, unless they cease to fulfil the respective conditions (Article 39 of the Agreement).

II. Coordination of social security rights

A. Determination of applicable legislation

16. Postings to the UK under Article 12 of Regulation (EC) No 883/2004, started by 31/12/2020, can continue until their expiry date, even if this is after 1/01/2021, regardless of the activity carried out, provided that the underlying conditions remain valid. The Portable Documents A1 (PD A1) attesting that the workers are subject to Portuguese legislation also remain valid.
17. In case it is necessary to extend a period of posting, that has started by 31/12/2020, beyond the initial foreseen period, and with a limit of 24 months in total, a new PD A1 may be issued after 1/01/2021, as the worker remains covered by Article 30(1) of the Withdrawal Agreement. This PD A1 must indicate the destination of the worker in the United Kingdom.
18. On the other hand, should it become necessary to extend a period of posting that has started by 31/12/2020 beyond 24 months, it is possible to conclude an exceptional agreement with the UK authorities under Article 16 of Regulation (EC) No 883/2004 to the extent that the worker also remains covered by paragraph 1 of Article 30 of the Withdrawal Agreement. The PD A1 must indicate the destination of the worker in the United Kingdom.
19. Situations of employment in Portugal (and possibly in other MS) and in the UK under Article 13 of Regulation (EC) No 883/2004, which have started by 31/12/2020, in particular where Portuguese legislation has been determined to be applicable, shall continue for as long as the underlying situation remains, even after 1/01/2021, and the respective PD A1 remains valid.
20. Situations resulting from exceptional agreements concluded by 31/12/2020 under Article 16 of Regulation (EC) No 883/2004 shall also continue and the respective PD A1 shall remain valid for the period indicated therein.
21. However, as the right of free movement to the UK ceases, the PD A1 does not confer any right to enter/stay in the UK, which it is not for the social security institutions to assess, so these workers may have to regularize their situation in that country by requesting the so-called EU settled status scheme. According to the information provided by the UK, they will be able to do so until June 2021. If this status is obtained, the same workers will be able to work in the UK after the end of the posting.
22. The possibility of posting workers to the UK, starting after 1/01/2021, will be determined in the framework of the agreement between the EU and the UK on their future relationship.

B. Healthcare

Necessary healthcare — residency/stay

23. In this context, for persons covered by the Withdrawal Agreement, the relevant rules of Regulation (EC) No 883/2004, including those relating to the determination of the competent State, continue to apply and any future changes in habitual residency or receipt of social security benefits should be considered.
24. Thus, for example, Portugal remains competent for healthcare purposes for workers posted to the UK; for recipients of a Portuguese pension residing in the UK; for students in the UK who are members of the family of a worker insured in Portugal. The UK also remains competent in reverse situations. Portable Documents S1 (PD S1) issued remain valid.
25. On the other hand, Portugal also remains competent for UK nationals habitually resident in Portugal registered with the National Health Service (SNS), although future changes in the situation of the persons here concerned may also entail changes in competence.

Example:

An inactive UK national resides in Portugal and is registered in the SNS on 31/12/2020.

This person is covered by paragraph 1 (b) of Article 30 of the Withdrawal Agreement and is subject to Portuguese legislation pursuant to paragraph 3 (e) of Article 11 of Regulation (EC) No 883/2004. Portugal remains the competent State for as long as the situation remains uninterrupted (paragraph 2 of Article 30).

In 2022, this UK national reaches retirement age in the UK and starts to receive a pension from the UK. The UK shall become the competent State pursuant to Article 24 of Regulation (EC) No 883/2004, whose provisions will apply in full by virtue of Article 31 of the Agreement, and the UK shall issue a PD S1.

26. In addition, persons who are not, or are no longer, covered by the Withdrawal Agreement as of 31/12/2020, i.e. in special situations covered by Article 32 of the Agreement, the relevant provisions of Regulation (EC) No 883/2004 for determining the competent State are also applicable pursuant to paragraph 2 of that Article. This provision also applies to survivors who receive benefits after the death of a person who has completed previous periods but was not, or was no longer, covered by Article 30 of the Agreement.

Example:

A Portuguese national worked in Portugal and the UK before 31 December 2020 and has returned to Portugal before that date. This person is not covered by Article 30 of the Agreement.

When, in 2022, this person reaches retirement age in the UK and starts to receive a UK pension, the UK shall be the competent state for healthcare purposes, provided that this person is inactive in Portugal pursuant to Article 32(2) of the Agreement in conjunction with Article 24 of Regulation (EC) No 883/2004. In this case, the UK shall issue a PD S1.

When, in 2025, this person reaches pension age in Portugal and starts to receive a pension from Portugal as well, Portugal becomes the competent State pursuant to paragraph 2 of

Article 32 of the Agreement in conjunction with Article 23 of Regulation (EC) No 883/2004. In this case, the PD S1 issued by the UK should be cancelled.

27. Paragraphs 1 (d) and 1 (e) of Article 32 will also apply to family members of persons who are not in any of the situations referred in Article 30 of the Agreement, thus protecting the rights of such family members existent at the end of the transition period, as long as the conditions laid down in the Regulations, whose rules continue to apply, are maintained. However, future spouses or children are not covered.

Examples:

- A UK national works and habitually resides in the UK on 31/12/2020. This person is not covered by Article 30 of the Agreement.
The spouse, a Portuguese national who is inactive, resides in Portugal.
This spouse has derived rights as a family member to healthcare on the basis of Articles 17 and 32 of Regulation (EC) No 883/2004. The PD S1 issued remains valid.
If, in 2022, the spouse starts working in Portugal, that country becomes competent in accordance with paragraph 3 (a) of Article 11 of Regulation (EC) No 883/2004.
If this person becomes inactive again, while maintaining their habitual residency in Portugal, the UK is once again competent and secondary law has priority over own right based on residency in Portugal, in accordance with Article 32 of Regulation (EC) No 883/2004. A new PD S1 should be issued.
If, in 2023, this couple has a child, the child has no derived rights in the UK, and Portugal shall be the competent State.
This example applies *mutatis mutandis* to the reverse situation, i.e. in the case of a Portuguese citizen working in Portugal on 31/12/2020 whose spouse habitually resides in the UK with the couple's children.
 - A Portuguese citizen works and habitually resides in France on 31/12/2020.
The spouse usually lives with the children in the UK, where this person also works.
The spouse and children are entitled to healthcare in the UK, which is the competent state.
If the spouse becomes inactive, France becomes the competent State in regards to the spouse and children.
If later this couple has another child, the child will not have derived rights under the Agreement. The same applies in the case of a new spouse.
28. However, in situations of stay, even for persons covered by the Withdrawal Agreement, the European Health Insurance Card (EHIC), which is valid in EU MS, ceases to be valid in the UK after 1/01/2021. Pending the adoption of a new common template by the Administrative Commission for the Coordination of Social Security Systems for the specific document for this purpose, the **Provisional Replacement Certificate** (PRC) should be issued. As far as possible, such CPS will contain an indication that it is only valid for stays in the UK. The CPS template is being adapted for this purpose and should be made available soon.
29. EHIC-holders should be informed that it is no longer valid in the UK.
30. The UK, for its part, has already informed the MS about the new cards it will issue for this purpose, and this information has already been transmitted by ACSS to SNS providers.

31. Nonetheless, even persons who are not covered by Article 30 of the Withdrawal Agreement but who, on 31 December 2020, are temporarily staying in a MS or in the UK (e.g. on holidays or during a period of study that does not entail a change of residency), are entitled, until the end of that stay (even if it is after the above mentioned date), to necessary healthcare, using the EHIC or PRC, while the reimbursement procedures between States provided for in the European Social Security Coordination Regulations, in accordance with paragraph 1 (c) of Article 32 of the Withdrawal Agreement, remain the same.
32. The Agreement between the EU and the UK on the future relationship could also lay down rules in this area. The relevant information will be shared as soon as possible. **[Please see new Circular No 2/2021 of 12/02/2021]**

Planned healthcare

33. After 31 December 2020, it is no longer possible to obtain (previously authorised) scheduled healthcare in the UK under Regulation (EC) No 883/2004, although national legislation provides for such a possibility. This is the responsibility of the Directorate-General for Health.
34. However, persons who, before the end of the transition period, have requested authorisation to receive planned medical treatment in accordance with that Regulation (Portable Document S2) remain covered by that Regulation until the end of the treatment, including in what regards to reimbursement procedures, and have the right to enter the UK for this purpose in accordance with paragraph 1 (b) of Article 32 of the Withdrawal Agreement.

C. Sickness, maternity and equivalent paternity benefits

35. For persons covered by Article 30 of the Withdrawal Agreement, namely UK nationals subject to Portuguese legislation on 31/12/2020 or residing in Portugal at that date and who will be active later, the rules of Regulation (EC) No 883/2004 continue to apply in full. This also covers, for example, workers posted to the UK subject to Portuguese legislation (paragraph 1 (e) of Article 30).
36. In addition, EU citizens and UK nationals who are not or are no longer covered by Article 30 but who have previously completed periods in the UK and vice versa benefit from aggregation for the purposes of entitlement to benefits, if necessary and provided that the other legal conditions are met, and periods completed before and after the transition period must be taken into account (paragraph 1 of Article 32).
37. The latter provision applies to all benefits that depend on periods of insurance, employment, self-employment or residency for which aggregation is relevant.

Example:

A Portuguese citizen (or a citizen of another EU MS) worked in the UK from 1/11/2018 to 1/11/2020. This person came to Portugal and started working in November 2020. This person is not covered by Article 30 of the Agreement.

At the end of February 2021, this person becomes ill.

This person is entitled to the aggregation of periods completed in the UK and Portugal for the purpose of completing the guarantee period for entitlement to sickness benefit in Portugal, subject to the other conditions in national legislation.

D. Benefits in respect to work accidents and occupational diseases

38. See paragraphs 35 to 37 above; the same rules apply.

E. Invalidity, old age and survivors' pensions

39. See paragraphs 35 to 37 above; the same rules apply.

40. On the other hand, in addition to the principle of aggregation, all general principles laid down in Regulation (EC) No 883/2004 (equal treatment, assimilation, export, even if the latter derives from domestic legislation) should be applied, in so far as they are relevant for the award of entitlements arising from periods of insurance completed in the UK, through the necessary administrative cooperation under Regulation (EC) No 987/2009, including, for example, medical examinations provided for in Article 87 of the latter Regulation.

41. Moreover, aggregation is not limited to periods completed in the UK and Portugal.

Example:

A Portuguese citizen (or from another EU MS) worked in the UK until 1/10/2020 (or a UK national who worked in Portugal until 1/10/2020).

In October 2020 this person started working in France. This person is not covered by Article 30, but by paragraph 1 of Article 32 of the Agreement.

In January 2022 this person returns to Portugal (or the UK), and starts to work.

The periods completed in the three States must be aggregated for pension purposes.

42. In the case of a person who has completed periods of insurance in the UK or Portugal before 31/12/2020, who is not covered by Article 30 of the Agreement, and who died after that date, the survivors are entitled to rely on Regulation (EC) No 883/2004 for the purpose of being granted any death benefits, also benefiting from aggregation and export.

F. Unemployment benefits

43. For persons covered by Article 30 of the Withdrawal Agreement, namely UK nationals subject to Portuguese legislation on 31/12/2020 or residing in Portugal at that date and who will be active at a later date, the rules of Regulation (EC) No 883/2004 continue to apply in full (aggregation, export).

44. Thus, a UK national or a Portuguese citizen (or from another EU MS) who, on 31/12/2020, is looking for employment in the UK under Article 64 of Regulation (EC) No 883/2004, benefiting from the export of an unemployment benefit received in Portugal, is covered by paragraphs 1 (b) and 1 (c) of Article 30 of the Agreement in conjunction with paragraph 2 of Article 11 of the aforementioned Regulation respectively, so that the export should continue

- until its expiry, provided that there is no interruption in the status. The issued Portable Document U2 (DP U2) remains valid.
45. On the other hand, a UK national who, for example, resides and works in Portugal on 31/12/2020 and becomes unemployed in 2021 is also covered by Article 30 of the Agreement, so that, if this person applies for the export of unemployment benefit to the UK under the aforementioned Article 64, this person has such a right, and will be entitled to enter/access the labour market in the country of nationality. The PD U2 shall be issued.
46. However, in the same situation, a Portuguese citizen (or from another EU MS) may not benefit from the same right, since the right of free movement to the UK and access to the labour market in that country ceases and this person will not have the right to enter/stay in the UK (unless this person has a right of residency in the UK). While it is not for the social security institutions to assess these rights, workers should be informed.
47. With regards to cross-border workers (Article 65 of Regulation (EC) No 883/2004), it is important to distinguish a number of situations:
- a) a UK national or a Portuguese citizen (or from another EU MS) who, on 31/12/2020, as a former cross-border/frontier worker in the UK before that date, is in receipt of unemployment benefits in Portugal as the State of residency is covered by Article 30 of the Agreement, in conjunction with paragraph 2 of Article 11 of the aforementioned Regulation, and benefits should therefore continue, provided that there is no interruption in the status. The UK's reimbursement obligation under Article 65 also remains;
 - b) a UK national or a Portuguese citizen (or from another EU MS) who, on 31/12/2020, resides in Portugal and works in the UK as a cross-border/frontier worker and becomes unemployed in the UK after that date, is also covered by Article 30 of the Agreement and is therefore entitled to unemployment benefits in Portugal as the State of residency, where this person must register as a jobseeker. This person is also entitled to register as a jobseeker in the UK under the 2nd sentence of paragraph 2 of Article 65. The UK's reimbursement obligation under Article 65 also remains;
 - c) a UK national or a Portuguese citizen (or from another EU MS) who, on 31/12/2020, resides in Portugal and works in the UK as a cross-border worker, * becomes unemployed in the UK after that date, is also covered by Article 30 of the Agreement and can therefore remain in the UK and seek employment there and is entitled to unemployment benefits there. If this person wishes to seek employment later in Portugal, this person is entitled to export under paragraph 5 (b) of Article 65.
- * a frontier worker (within the meaning of Article 1(f) of Regulation (EC) No 883/2004 — a person who as a rule returns daily or at least once a week to the State of residency) is only entitled to unemployment benefits in the State of residency (paragraphs 2 and 5 (b) of Article 65).
48. In addition to that, EU citizens and UK nationals who are not or are no longer covered by Article 30, but who have previously completed periods in the UK and vice versa, benefit from aggregation for the purposes of entitlement to benefits if necessary, and provided that the other legal conditions are met, and periods completed before and after the transition period must be taken into account (paragraph 1 of Article 32).

Example:

A Portuguese citizen (or from other EU MS), or a UK national, worked in the UK from 1/10/2018 to 1/10/2020. This person came to Portugal and started working in October 2020.

This person is not covered by Article 30 of the Agreement.

At the end of February 2021, this person becomes unemployed.

This person is entitled to the aggregation of periods completed in the UK and Portugal for the purpose of completing the guarantee period for entitlement to unemployment benefit in Portugal, subject to the other conditions in national legislation.

G. Family benefits

49. For citizens covered by Article 30 of the Withdrawal Agreement, the rules of Regulation (EC) No 883/2004 continue to apply in full, including the export of benefits and the priority rules in their allocation, also covering children born after the end of the transition period.

Example:

A Portuguese citizen (or from another EU MS) working in the UK on 31/12/2020 whose children are habitually resident in Portugal is entitled to receive UK family benefits (the social security coordination rules are fully applicable), even if the first child, or another child, is born after that date.

The right to export remains for future children.

If the spouse of that citizen is employed in Portugal, the priority rules laid down in Regulation (EC) No 883/2004 apply, with possible entitlement to differential supplement paid by the UK.

50. Furthermore, pursuant to paragraph 1(d) of Article 32 of the Agreement, it is also possible to continue exporting family benefits for persons who are not in any of the situations referred in Article 30 of the Agreement, but are entitled to family benefits under Regulation (EC) No 883/2004 at the end of the transition period, and the export and priority rules laid down in this Regulation also apply. The aim is to protect existent rights at the end of the transition period as long as the conditions laid down in the Regulations are maintained.

Example:

A UK national who works in the UK on 31/12/2020 and whose spouse, who is inactive, habitually resides in Portugal with the children of the couple, is not covered by Article 30 of the Agreement.

However, under paragraph 1 (d) of Article 32, as long as there is an entitlement to family benefits at that date (even if they have not yet been paid), the entitlement continues as long as the conditions laid down in the Regulation and in UK domestic legislation are maintained. However, that is only the case in respect to children who were already born at that date.

If the couple has the first child, or another child, after 31/12/2020, the UK has no obligation to export family benefits for that child.

If the spouse starts working in Portugal in 2022, Portugal becomes the priority competent entity and the UK will be responsible for granting a differential supplement, if any.

If the spouse becomes inactive again, the UK is again competent.

If the spouse and children join the worker in the UK as residents, this will be a future change, not covered by the Agreement.

This example applies mutatis mutandis to the reverse situation, i.e. in the case of a Portuguese citizen working in Portugal on 31/12/2020 whose spouse habitually resides in the UK with the couple's children.

III. Nationals of Iceland, the Principality of Liechtenstein, the Kingdom of Norway and Switzerland

51. While social security coordination rules provided for in the Withdrawal Agreement only cover cross-border situations which, at the end of the transition period, involve the UK and at least one EU MS, the same rules may be extended, pursuant to Article 33 of the Agreement, to cover situations involving one or more EU MS, the UK and one of the listed EFTA countries ('triangular' situations), provided that these countries conclude an agreement with the UK covering EU citizens and an agreement with the EU covering nationals of the UK.
52. These Agreements have already been concluded and, on 17 December 2020, the EU-UK Joint Committee adopted a decision which, in accordance with paragraph 2 of Article 33 of the Withdrawal Agreement, set 1 January 2021 as the date from which the provisions of Title III of Part II of the Agreement apply to nationals of Iceland, the Principality of Liechtenstein, the Kingdom of Norway and the Swiss Confederation.
53. Taking into account "triangular" situations is particularly important for the application of the principle of aggregation, especially in the cases of paragraph 1 (a) of Article 32 of the Agreement, as set out above.

IV. Administrative cooperation

54. The rules set out in Regulations (EC) No 883/2004 and (EC) No 987/2009 continue to apply and the United Kingdom will continue to participate in EESSI (Electronic Exchange of Social Security Information) as part of the handling of cases covered by the Agreement.

V. Reimbursements, offsetting and recovery

55. In accordance with Article 35 of the Agreement, the provisions of Regulations (EC) No 883/2004 and (EC) No 987/2009 on reimbursement, recovery and offsetting continue to apply in relation to events which
 - concern persons not covered by Article 30 of the Agreement and which occurred before the end of the transition period (e.g. reimbursement of healthcare provided on the basis of an EHIC to a Portuguese citizen residing and working in Portugal, who was on holiday in the UK in November 2020);



- if they occurred after the end of the transition period but concern persons covered by Article 30 or Article 32 of the Agreement at the time of the event (e.g. a Portuguese citizen residing in Portugal and working in the UK becomes unemployed before 31/12/2020, starting to receive unemployment benefits in Portugal — this citizen is covered by Article 32, so reimbursement procedures between PT and UK continue to apply).

56. The purpose of this provision is to ensure that the rules of the Regulations on reimbursement, recovery and offsetting continue to apply, even if the coordination rules are no longer fully applicable to a specific person.

More information can be found at:

[Text of the Agreement](#) on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community.

[Communication from the Commission — Guidance note](#) on the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community — Part II — Citizens' rights.

[Guidance note from the United Kingdom](#) on the implementation of the provisions on social security coordination in Part II of the Withdrawal Agreement.