



Directorate-General for Personnel
Directorate for Administrative Management
Unit for Relations with Personnel
The Head of Unit

Brussels, 14/02/2017

NUP: 0130922900

Employee Number : 309229

CERTIFICATE

I, the undersigned, FABIO GALATIOTO, Head of Unit Relations with Personnel of the European Parliament, hereby certify that:

MR. Luigi SUNSERI

[REDACTED]

[REDACTED]

Belgium

of Italian nationality, has been engaged as of 22/01/2015 by the European Parliament and is Parliamentary Assistant since the same date.

The remuneration of officials and other servants is subject to the tax for the benefit of the European Union under the conditions and according to the procedure laid down in Regulation No260/68 of the Council of 29 February 1968, as amended.

Pursuant to Article 12 of the Protocol on the Privileges and Immunities of the European Union, officials and other servants of the European Union are exempt from national taxes on salaries, wages and emoluments paid by the Union.

This certificate has been issued at the request of the official concerned for the appropriate legal purposes.

FABIO GALATIOTO

[REDACTED]



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CERTIFICATE

I, the undersigned, FABIO GALATIOTO, Head of Unit Relations with Personnel of the European Parliament, hereby certify that:

MR. Luigi SUNSERI

[REDACTED]

[REDACTED]

of Italian nationality, has been engaged as of 22/01/2015 by the European Parliament and is Parliamentary Assistant since the same date to 30/06/2019.

The official concerned receives a salary subject to a Community tax, pursuant to Article 12 of the Protocol on the Privileges and Immunities of the European Union annexed to Treaty on the European Union and the Treaty on the Functioning of the European Union.

Pursuant to that same Article 12 and in accordance with the established case law of the Court of Justice of the European Union (Judgment 6/60, HUMBLET v. Belgian State of 16 December 1960 - ECR 1960, pp.1125 et seq.), Member States may not impose on an official of the Union any taxation, whether direct or indirect, which is based in whole or in part on the payment of the salary to that official by the Union. By the same token, Member States may not take this salary into account in order to determine the rate of tax applicable to other income of the same official or in order to determine the rate of tax applicable to the income of the official's spouse should the applicable national law provide for the joint taxation of married couples. A person in receipt of such income is also exempt from any obligation to declare the amount of such income to the authorities of a Member State (Judgement C-558/10, Bourges-Maunoury and Heintz of 5 July 2012).

This certificate has been issued at the request of the official concerned for the appropriate legal purposes.

FABIO GALATIOTO

[REDACTED]