

# Case C-88/92

X

v

## Staatssecretaris van Financiën

(Reference for a preliminary ruling  
from the Hoge Raad der Nederlanden)

(Protocol on the Privileges and Immunities of the Communities —  
Domicile for tax purposes of Community officials)

Report for the Hearing .....	I - 3316
Opinion of Advocate General Darmon delivered on 31 March 1993 .....	I - 3323
Judgment of the Court (Sixth Chamber), 17 June 1993 .....	I - 3329

### Summary of the Judgment

*Privileges and immunities of the European Communities — Officials and servants of the Communities — Domicile for tax purposes — Determination — Free choice of official — Not permissible — Intention of the official, prior to taking up the post, to transfer his domicile to the Member State of posting — Not relevant in the absence of proof of steps taken to carry out such intention*

*(Protocol on the Privileges and Immunities of the European Communities, Art. 14)*

Article 14 of the Protocol on the Privileges and Immunities of the European Communities must be interpreted as meaning that it does not give an official of the Communities a choice as to the establishment of his domicile for tax purposes and that an official's intention, formed before entering the service of the Communities, to transfer his domicile to the Member State of the place of

performance of his duties cannot be taken into account for the purpose of considering whether he has established his residence solely by reason of the performance of his duties, unless he adduces proof that he had already taken steps to transfer his domicile irrespective of entering the service of the Communities.