

HM Treasury 1 Horse Guards Road London SW1A 2HQ

15 January 2021

For enquiries about distribution of this and other DAO letters please contact Emma Impey by email at Emma.Impey@hmtreasury.gov.uk

DAO 02/21

All live DAO letters may be found at: www.gov.uk/government/collections/dao-letters

Dear Accounting Officer

EU LAW REFERENCES IN MANAGING PUBLIC MONEY

Contact

Please address enquiries to TOAEnquiries@hmtreasury.gov.uk

Action

All Accounting Officers should ensure their staff are aware of this updated guidance reflecting the end of the transition period following the UK's exit from the European Union.

Context

The transition period which followed the UK's departure from the European Union ended on 31 December 2020, and EU law ceased to have any force in the UK (save in those areas provided for by the Withdrawal Agreement). References to, or requirements to comply with, EU frameworks, standards, processes, laws, and regulations in *Managing Public Money* should be disregarded in respect of the management of public funds after 31 December 2020. Public bodies should continue to ensure compliance with all relevant domestic and international law, including World Trade Organisation commitments and commitments the UK has entered into under bilateral Trade Agreements.

In certain areas, including both procurement and subsidy control, the government has published updated guidance, which can be found on gov.uk. In any areas where there are now no relevant domestic or international law commitments in place of previous EU requirements, Accounting Officers should seek guidance from HM Treasury. Accounting Officers should be aware that obligations arising from domestic and international law are binding for the whole public sector and assist their partner organisations in complying where new obligations have arisen.

An updated version of Managing Public Money reflecting these changes will be published in due course.

DO F

David Fairbrother Treasury Office of Accounts