

# Social Security Agreement Between Switzerland and United Kingdom Enters Into Force

29 August 2023

Report from IBFD Tax Treaties Unit

On 1 October 2023, the [Switzerland - United Kingdom Social Security Agreement \(2021\)](#) will enter into force. The agreement generally applies from 1 October 2023. The agreement has been provisionally applied since 1 November 2021. For more information on the provisional application, see [article 73](#) of the agreement. The new agreement coordinates the social security systems of the two states as the [European Union - Switzerland Free Movement of Persons Agreement \(1999\)](#) is no longer applicable in relations between Switzerland and the United Kingdom following Brexit.

The [Switzerland - United Kingdom Social Security Agreement \(1968\)](#) shall continue to apply to the Isle of Man, Jersey, Guernsey, Alderney, Herm and Jethou. As from 1 October 2023, this agreement shall only continue to apply to England, Scotland, Wales and Northern Ireland in relation to:

- any award of benefit, pension or allowance made prior to 1 October 2023;
- any claim to a benefit, pension or allowance made but not determined at 1 October 2023; and
- any claim to a benefit, pension or allowance made after 1 October 2023, but only where that claim relates to entitlement to such benefit, pension or allowance for a period prior to that date.