



**Customer Strategy and Tax Design  
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**Date** 21 October 2022

Dear Stakeholder

**STAKEHOLDER CONSULTATION  
REVIEW OF DOUBLE TAXATION TREATIES 2023/24**

As you are no doubt aware the Tax Treaty Team in HMRC is responsible for maintaining and enhancing the UK's network of double taxation agreements (DTAs). The UK's DTA network is the largest in the world, covering more than 130 jurisdictions, and includes agreements with nearly all our major trading partners.

I am writing to ask your views on priority issues for negotiation or renegotiation in relation to our DTAs in the coming year. We have traditionally carried out an annual review and prioritisation exercise of the treaty network, in consultation with our key stakeholders – including UK business, industry representative bodies, NGOs and Government Departments. We would like your views on the UK's DTA network, to help us to determine our negotiating priorities for 2023 and beyond. These priorities will be determined according to set criteria and recognising the need to deploy our resources in the most productive way. The criteria we use to prioritise treaty negotiations include:

- Improving the DTAs with our major economic partners.
- Addressing gaps in our DTA network where there are, or may be, substantial investment flows and UK business activity.
- Countering tax avoidance and evasion by amending DTAs.
- Developing our network of DTAs with less developed countries where we believe a treaty could help meet development objectives and benefit both sides.

We also consider other factors notably the chances of reaching a mutually acceptable agreement, the number of UK businesses operating in a jurisdiction and the volume of their business. Additionally, we also consider the demands on our resources.

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If you need extra support, for example if you have a disability, a mental health condition, or do not speak English/Welsh, go to [www.gov.uk](http://www.gov.uk) and search for 'get help from HMRC'.  
Text Relay service prefix number – 18001

Following the UK's exit from the EU at the end of 2020, we will continue to prioritise renegotiation of European DTAs to try and replicate the benefits of the Interest and Royalty and Parent and Subsidiary Directives.

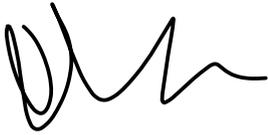
I have enclosed a suggested questionnaire which could be used as a template for your response. We would welcome your comments by email at: [taxtreaty.team@hmrc.gov.uk](mailto:taxtreaty.team@hmrc.gov.uk). I would be grateful for your response by 25 November 2022.

In previous years we have had a follow-up meeting to discuss issues raised during the consultation process. We are proposing to arrange a virtual meeting on Monday 12 December between 10am and 11.30am. When submitting your response please confirm if you would like to attend.

Following the lifting of travel restrictions imposed during the Covid-19 pandemic the team have recommenced in person negotiations and have also engaged in virtual negotiations. For future reference, developments (e.g. the agreement of a treaty or protocol) are publicised on the HMRC website in the '[Latest Documents](#)' pages.

Finally, I would like to thank all our stakeholders who contributed to the consultation exercise for 2022-23.

Yours faithfully



**Jo Hammersley**  
Tax Treaty Team