Review of double tax treaties 2025/26: CIOT responds

International Tax



24 March 2025

The CIOT has responded to the review of double taxation treaties 2025/26, providing written comments and joining a meeting with HMRC to discuss the UK's double tax treaty network.

The annual review of the UK's double tax treaty network provides stakeholders with an opportunity to input into HMRC's review of the priorities for the UK's network of double taxation agreements for the coming year.

In our written comments, we highlighted some areas where businesses would like to see progress or changes to UK tax treaties, including the UK's double taxation agreements with EU member states that are less competitive when compared to the Directives operating between EU countries, and also some treaties where the UK is no longer getting the most favourable withholding tax rates.

We also made some suggestions aroundthe administration of clearances for payments of interest and collection of taxes.

At the stakeholder meeting with HMRC, HMRC highlighted the progress that had been made during the previous year, including ratifying the treaty with Ecuador and having new treaties in force with Andorra and Romania, as well as agreed texts with Portugal and Peru. More generally, it was noted that as agreeing new treaties, or amendments to existing treaties, is a bilateral process, it is not always possible for the UK to achieve all of its desired outcomes.

HMRC thanked stakeholders for their valuable input into the process of assessing priorities and that this input would feed into recommendations that HMRC would make to the Minister in deciding on the focus of treaty negotiations for the coming year.

Our response can be read at: www.tax.org.uk/ref1459.

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