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NOTE

From: General Secretariat of the Council
To: Delegations
Subject: Bilateral arrangements between the Member States and the United Kingdom on administrative cooperation in the field of VAT or recovery assistance for any taxes

**REDACTED DOCUMENT ACCESSIBLE TO THE PUBLIC (14.02.2025).
ONLY MARGINAL PERSONAL DATA HAVE BEEN REDACTED.**



EUROPEAN COMMISSION
DIRECTORATE-GENERAL
TAXATION AND CUSTOMS UNION
Indirect Taxation and Tax Administration
The Director

Brussels, 10 February 2025
TAXUD.C.4.004/(2025)2269671

Mr Thomas Westphal
Director-General for Economics and
Financial Affairs (ECOFIN)
General Secretariat of the Council of
the European Union

By email:

[REDACTED]

Subject: Bilateral arrangements between the Member States and the United Kingdom on administrative cooperation in the field of VAT or recovery assistance for any taxes

Dear Sir,

On 29 April 2021, the Council adopted Decision (EU) 2021/689 on the conclusion, on behalf of the Union, of the Trade and Cooperation Agreement between the European Union and the European Atomic Energy Community, of the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part¹.

In accordance with Article 7 of Decision (EU) 2021/689, the Member States are authorised, subject to the procedure laid down in Article 8, to negotiate, sign and conclude bilateral arrangements or agreements with the United Kingdom relating to administrative cooperation in the field of VAT or recovery assistance for any taxes.

In accordance with Article 8(2) of Decision (EU) 2021/689, upon completion of the negotiations, the Member State concerned shall submit the resulting draft arrangement or agreement to the Commission. The Commission shall inform the European Parliament and the Council thereof without delay.

¹ OJL 149, 30.4.2021, p. 2–9

Commission européenne/Europese Commissie, 1049 Bruxelles/Brussel, BELGIQUE/BELGIË – Tel. +32 22991111

Please find hereunder information on the bilateral agreement(s) notified by Member States²:

Member State	Date of notification	Type of Agreement	Status
Portugal	17 December 2024	Convention between the Portuguese Republic and the United Kingdom of Great Britain and Northern Ireland for the elimination of double taxation with respect to taxes on income and on capital gains and the prevention of tax evasion and avoidance	Completion of the negotiations
Belgium	21 January 2025	Memorandum of Understanding (“MoU”) between the competent authorities of the United Kingdom of Great Britain and Northern Ireland and the Kingdom of Belgium concerning assistance in the collection of taxes under the Joint Council of Europe and OECD Convention on Mutual Administrative Assistance in Tax Matters (“the Convention”)	Completion of the negotiations

Yours faithfully,

(e-signed)

c.c.:

² Article 7 and Article 8(2) of Council Decision (EU) 2021/689