



Chris Heaton-Harris
Member of Parliament for Daventry
House of Commons, London SW1A 0AA
Tel: 020 7219 7048

November 2023

Dear Constituent,

Thank you for contacting me about a UN Framework Convention on International Tax.

I believe international cooperation is important in tackling global tax challenges, and the Government actively engages with the OECD's and UN's work on tax policy.

The Government is committed to ensuring international tax rules and standards are effective as well as inclusive. To this end, the Government has supported consensus-based reform of the international tax rules through the OECD, including through the G20/OECD Inclusive Framework (with over 130 members) and the Global Forum (with over 160 members), in which non-OECD members participate on an equal footing. This reflects the strong expertise that sits within the OECD and the steps taken in recent years to become ever more inclusive of the needs of developing countries.

In the UK, the estimated tax gap for the 2021/22 tax year is at an all-time low of 4.8%, down from 7.5% in 2005/06. The Government is also investing a further £47.2 million to improve the capability of HM Revenue and Customs to collect tax debts, including supporting those who are temporarily unable to pay.

Thank you for taking the time to contact me.

Yours faithfully,

CHRIS HEATON-HARRIS MP
MEMBER OF PARLIAMENT FOR DAVENTRY

Website: www.heatonharris.com