

# Tax Authority Updates Double Taxation Treaty Passport Form

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The United Kingdom's tax authority, His Majesty's Revenue and Customs (HMRC) has [published an updated form DTTP1](#), which overseas companies can use to apply for a Double Taxation Treaty passport or to renew it.

The form can be used if the company or entity:

- is resident in a country that has concluded a double taxation treaty with the UK; and
- receives relief from UK income tax on interest gained in the UK.

As previously noted (see [Tax Authorities Update Tax Treaty Passport Scheme Register \(31 August 2022\)](#)), the double taxation treaty passport scheme allows overseas lenders to register with HMRC. Subject to approval, they can then provide their unique "passport number" to a UK borrower which can then be advised of the correct rate of withholding tax by HMRC.

The form must be completed online and cannot be saved during the process hence all required information should be obtained before its completion.

More information on the scheme can be found [here](#).