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26 June 2023

Dear Chancellor of the Exchequer,

**Re: Review of the Oil and Gas Fiscal Regime: Terms of Reference**

We write regarding the Review of the Oil and Gas Fiscal Regime (**the Review**) to seek confirmation on arrangements being made to consult stakeholders.

Background

When the Review was announced during the Autumn Budget 2022, HM Treasury specified that “we will be consulting stakeholders over the coming months as part of a review of the UK’s long-term tax treatment of the North Sea after the Energy Profits Levy ceases to ensure the regime delivers predictability and certainty, supporting investment, jobs and country’s energy security”.<sup>1</sup>

On 9 June 2023, the Terms of Reference for the Review were published by HM Treasury, noting that “HM Treasury has committed to engaging with the oil and gas industry and other interested stakeholders as part of the Review’s process. This engagement will begin shortly”.<sup>2</sup>

Interested stakeholders

The undersigned organisations are all interested stakeholders in the Review, with expertise and a history of engagement on matters related to oil and gas taxation, fuel poverty, climate change, and the intersection of these issues.

The matters being addressed in the Review are of significant public interest, given the potential implications for government revenues, supporting households experiencing fuel poverty, energy system decarbonisation, fossil fuel subsidies, and meeting national and international climate targets and obligations.

Based on the previous statements made by HM Treasury outlined above, the practice of consulting with the public and stakeholders on decisions of this nature in the past, and the public participation requirement under Article 6 of the Aarhus Convention, we expect and look forward to the opportunity to

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<sup>1</sup> <https://www.gov.uk/government/publications/autumn-statement-2022-energy-taxes-factsheet/energy-taxes-factsheet>

<sup>2</sup> <https://www.gov.uk/government/publications/review-of-the-oil-and-gas-fiscal-regime-terms-of-reference/review-of-the-oil-and-gas-fiscal-regime-terms-of-reference>

be consulted on the Review. This is the appropriate time to undertake a consultation on the Review, when it is still in its formative stage and responses can contribute to the decisions that follow. We note with concern that recent changes to the fiscal regime have been made without civil society consultation and trust that this will be rectified.

### Confirmation sought

We write to seek confirmation that HM Treasury will be making arrangements to consult with interested stakeholders, including the undersigned civil society organisations, in line with its earlier statements to this effect and for the reasons outlined above.

We request confirmation that the undersigned civil society organisations will be consulted on the Review, the means by which this will be conducted, whether through public consultation or other process, and the expected dates and time frame for this consultation.

We would be grateful for your response as soon as possible, and ideally within 14 days from the date of this letter. Reply can be made by email to Sara Hall ([sara@taxjustice.uk](mailto:sara@taxjustice.uk)), Tessa Khan ([tessa@upliftuk.org](mailto:tessa@upliftuk.org)) and Brook Dambacher ([brook@upliftuk.org](mailto:brook@upliftuk.org)). We would also welcome the opportunity to discuss the above at your earliest convenience.

Yours sincerely,

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Rosemary Harris  
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