



UK Mission to the  
United Nations  
in Geneva

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The Permanent Mission of the United Kingdom of Great Britain and Northern Ireland presents its compliments to the Office of the United Nations High Commissioner for Human Rights and has the honour to submit its response to communication AL GBR 1/2026 further to the letter dated 7 January 2026 from the Independent Expert on the effects of foreign debt and other related international financial obligations of States on the full enjoyment of all human rights, particularly economic, social and cultural rights.

The Permanent Mission of the United Kingdom of Great Britain and Northern Ireland avails itself of this opportunity to renew to Office of the United Nations High Commissioner for Human Rights the assurances of its highest consideration.



Special Procedures Branch  
Office of the United Nations High Commissioner for Human Rights



UK Mission to the  
United Nations  
in Geneva

**United Kingdom of Great Britain and Northern Ireland**

**Response to Special Procedure communication AL GBR 1/2026 from the  
Independent Expert on the effects of foreign debt and other related  
international financial obligations of States on the full enjoyment of all human  
rights, particularly economic, social and cultural rights.**

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Thank you for your letter of 7 January regarding the UK's Double Taxation Arrangement with Sierra Leone.

We appreciate you taking the time to set out your views, and we have noted the concerns you have raised.