



James Murray MP
Exchequer Secretary to the Treasury
HM Treasury
1 Horse Guards Road
London
SW1A 2HQ

24 July 2025

Dear Minister Murray,

In connection with the signing on this date of the Comprehensive Economic and Trade Agreement between the Government of the Republic of India and the Government of the United Kingdom of Great Britain and Northern Ireland ("the CETA"), I have the honour to acknowledge receipt of your letter of this date, which reads as follows:

"In connection with the signing of the Comprehensive Economic and Trade Agreement between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Republic of India ("the CETA"), I have the honour of confirming the following.

It is agreed that the United Kingdom and India ("the Parties"), determined to promote cooperation in the field of social welfare, shall enter into negotiations to agree the text of a Double Contributions Convention ("DCC").

The DCC concluded between the Parties shall provide solely for the coordination of the liability to pay social security contributions.

In particular, it shall provide that where an employee is sent by their employer to carry out a period of employment in the host country ("detached employee"), liability to pay social security contributions shall continue solely in the home country if the anticipated period of employment does not exceed 36 months. If the anticipated period of employment subsequently increases up to or beyond 36 months, the employee shall continue to pay social security contributions solely in the home country for a maximum total period of 36 months.

Where a detached employee has been sent to work in India and continues to be liable to pay contributions in the United Kingdom, they shall pay primary Class 1 contributions, and their employer shall pay secondary Class 1 contributions, on the total remuneration and profits derived from the employment as prescribed in the Social Security Contributions and Benefits Act 1992 of the United Kingdom.

Where a detached employee has been sent to work in the United Kingdom and continues to be liable to pay contributions in India, they, and their employer, shall pay contributions on the total remuneration and profits derived from the employment, so far as they are entitled to do so under the social security legislation of India.

The DCC shall also include an obligation on both Parties to implement the electronic exchange of information relating to individuals issued with Certificates of Coverage under the DCC within 36 months of this agreement entering into force.

The Parties agree that the DCC to be concluded between the Parties shall enter into force at the same time as the CETA.

I have the further honour to propose that this letter and your letter of reply shall constitute an agreement between the United Kingdom of Great Britain and Northern Ireland and the Republic of India which shall enter into force on the date the CETA is signed and shall remain in force until the DCC and the CETA are brought into force."

I have the further honour to confirm that your letter reflects the agreement reached between the Parties, and that your letter and this reply shall constitute an agreement between the Republic of India and the United Kingdom of Great Britain and Northern Ireland. This agreement shall enter into force on the date the CETA is signed and shall remain in force until the DCC and the CETA are brought into force.

Sincerely yours,



Piyush Goyal
Minister of Commerce and Industry
Government of the Republic of India