

CorpAcq Group Tax Strategy

Introduction

This document sets out the tax strategy of CorpAcq Ltd and its subsidiaries in accordance with Schedule 19 of the UK Finance Act 2016.

Tax Strategy

The CorpAcq Group is committed to conducting its tax affairs in accordance with all relevant laws, regulations and reporting and disclosure requirements wherever we operate. Tax decisions should be consistent with the overall group strategy of maximising after tax returns for shareholders, however, the group does not seek to engage in any aggressive tax planning or artificial arrangements for the purposes of tax avoidance.

Tax Risk Management

The group has a low-risk approach to tax compliance and ensures that each of the companies within the group has a finance team with the required tax knowledge to ensure that the reporting and payment of tax is both accurate and timely.

Where there is significant uncertainty or complexity regarding taxation matters, we seek professional advice and also consult with the taxation authorities where applicable. We also ensure we receive regular updates on developments in taxation from our tax advisors to ensure that we are up to date with reporting requirements.

The group requires each company in the group to review its tax reporting procedures at least once a year in order to comply with responsibilities under the Senior Accounting Officer legislation.

Relationship with HMRC

The group is committed to an open and constructive relationship with HMRC. We seek to work collaboratively with HMRC to build a trusted relationship to minimise tax risk and to ensure accurate and timely tax reporting. We attempt to resolve any tax issues in a timely manner and any inadvertent errors made are fully disclosed to HMRC as soon as is reasonably practical after they are identified.

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