

# Accenture – UK Tax Strategy

# Tax Strategy 2019

## Accenture UK Group

# Our Commitment to Tax Transparency and Ethical Behaviour

Accenture is committed to the Organisation for Economic Co-operation and Development's ("OECD's") initiatives on tax transparency, including the principles of recognising income and paying taxes in the countries where activities are undertaken.

This commitment is embedded in the way we conduct our tax affairs. Accenture complies with all tax laws and regulations, reporting and disclosure requirements in a timely fashion, and we maintain candid and transparent relationships with tax authorities globally based on regular collaboration. Accenture recognises that tax situations can be very complex and making the right decisions requires careful consideration of many factors.

Accenture is committed to not only complying with all laws and regulations, whether local or regional, but also operating within its Code of Business Ethics. Accenture's Code of Business Ethics, which is available on our website, builds on our core values by providing greater detail about expected behaviours and drives our culture of compliance, ethical conduct and accountability.

# Our Commitment to Tax Risk Management and Governance

Accenture acts with due diligence and care in managing all tax-related activities, and maintains appropriate tax governance procedures.

We strive to pay the correct amount of tax at the right time, under all relevant laws and regulations. Accenture adheres to the OECD's guidelines on transfer pricing and Accenture's transfer pricing policies, which are applied consistently around the world, have been in place for many years.

Accenture takes a prudent approach in considering the tax outcomes of its various commercial transactions, including respecting the spirit of any laws or regulations, recognising that tax laws are complicated and may be open to multiple interpretations.

Accenture takes advice from independent external tax, legal and accounting firms to ensure that our risk management decisions are based upon the latest and most relevant interpretations of laws and regulations.

The head of our Global Tax Group, who reports directly to Accenture's Chief Financial Officer, has responsibility for the

company's management of tax affairs. The Global Tax Group works within the Accenture group to provide tax advice as subject matter experts with knowledge of the commercial needs of the business. The Global Tax Group interacts regularly with the Board of Directors of Accenture (UK) Ltd. and other stakeholders, and through collaboration strives to ensure that informed tax decisions are made and any tax risk is appropriately managed and documented.

## Our Attitude to Tax Planning and Tax Risk

Accenture assesses the tax risks and analyses different tax outcomes that may arise from its commercial operations. Where there is uncertainty as to the application or interpretation of tax legislation, Accenture obtains the necessary legal advice to support its assessment of the tax risks and outcomes.

Accenture does not participate in aggressive tax planning for the purposes of tax avoidance.

# Our Commitment to an Open Relationship with HM Revenue & Customs

Accenture is committed to a collaborative relationship with HMRC. We comply with HMRC's regulations, provide it with regular business updates and act in a candid and transparent manner in all interactions with HMRC.

Accenture responds within the designated timeframe to all correspondence received from HMRC, and where appropriate, engages in discussions around any points of uncertainty arising from the interpretation or application of tax legislation.

Accenture's UK entities are committed to timely submission of accurate tax computations and returns in compliance with all tax laws and regulations in the UK and elsewhere.

## Accenture United Kingdom

Accenture has a number of legal entities in the UK. This UK Tax Strategy applies to all of Accenture's UK companies and UK branches, which are listed at the end of this document. Accenture's principal UK operating entity is Accenture (UK)

Limited.

This UK Tax Strategy applies from the date of publication online and is published in accordance with Schedule 19 of the Finance Act 2016. It will be reviewed and updated annually, and applies to all direct and indirect taxes listed in paragraph 15(1) of Schedule 19 of the Finance Act 2016, including income tax, corporate tax, VAT and PAYE.

## Appendix 1:

### Accenture Legal Entities and Branches in the United Kingdom

#### Accenture (UK) Limited

- ?What If! China Holdings Ltd
- ?What If! Holdings Ltd
- ?What If! Ltd
- Accenture (Azerbaijan) Ltd (in Liquidation)
- Accenture Post Trade Processing Ltd
- Certus Solutions Consulting Services Ltd
- Cutting Edge Solutions Ltd
- Focus Group Europe Ltd (in Liquidation)
- GenFour Ltd (in Liquidation)
- Karmarama Ltd
- Kream Comms Ltd
- Nice Agency Ltd
- Seabury Aviation & Aerospace Ltd (in Liquidation)

#### Avanade Europe Holdings Ltd

- Avanade Europe Services Ltd
- Avanade UK Ltd
- Cloud Talent Ltd
- Infusion Development UK Ltd

#### Karma Communications Holdings Ltd (in Liquidation)

- Karma Communications Debtco Ltd (in Liquidation)
- Karma Communications Group Ltd (in Liquidation)
- Kaper Communications Ltd (in Liquidation)
- Acquity Customer Insight Ltd (in Liquidation)
- K Comms Group Ltd (in Liquidation)
- Karmarama Comms Ltd (in Liquidation)

#### Brand Learning Group Ltd (in Liquidation)

- The Brand Learning Partners Ltd (in Liquidation)

#### DayNine Consulting Ltd (in Liquidation)

#### Energy Management Brokers Ltd (in Liquidation)

#### Allen International Consulting Group Ltd (in Liquidation)

#### Search Technologies Ltd (in Liquidation)

#### Kurt Salmon UKI Ltd (in Liquidation)

#### Accenture Cloud Software Solutions Ltd

#### Accenture Cloud Solutions LLC (UK Branch)

#### Kogentix Ltd (in Liquidation)

#### Adaptly UK Ltd

#### Orbium Consulting Ltd

#### Mackevision UK Ltd



# About Accenture

Accenture is a leading global professional services company, providing a broad range of services and solutions in strategy, consulting, digital, technology and operations. Combining unmatched experience and specialised skills across more than 40 industries and all business functions—underpinned by the world’s largest delivery network—Accenture works at the intersection of business and technology to help clients improve their performance and create sustainable value for their stakeholders. With 459,000 people serving clients in more than 120 countries, Accenture drives innovation to improve the way the world works and lives. In the United Kingdom, Accenture employs over 11,000 people.