Accenture Tax Strategy

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Our purpose is to deliver on the promise of technology and human ingenuity. We measure our success by the 360° value we create for all our stakeholders, and we consider our approach to tax in that context. The taxes we pay are an important part of our economic contribution in the communities where we operate.

Our global tax strategy is grounded in our Core Values and Code of Business Ethics which guide our strategic business decisions and actions as we strive to foster a culture of integrity, transparency, inclusivity and respect for all people.

This tax strategy is reviewed and approved annually by the Audit Committee of our Board of Directors and applies to all Accenture entities.

Ethical Behavior and Tax Transparency

We operate within our Code of Business Ethics, which is available on our website. Our Code of Business Ethics provides detail about expected behaviors and drives our culture of compliance, ethical conduct and accountability.

We comply with tax laws and regulations in the countries where we operate, and we maintain candid and transparent relationships with tax authorities based on regular collaboration.

Governance and Tax Risk Management

We act with due diligence and care in managing all tax-related activities.

Our Chief Tax Officer, who reports directly to the Chief Financial Officer, is responsible for management of tax affairs. The Chief Tax Officer regularly updates the Chief Financial Officer and our Board of Directors and through collaboration strives to ensure that informed tax decisions are made and tax risk is appropriately managed and documented with the support of our team of qualified tax professionals and external advisors.

Our team of qualified tax professionals works within the Accenture group to provide tax advice as subject matter experts with knowledge of the commercial needs of the business. We recognize that tax situations can be very complex and making the right decisions requires careful consideration of many factors. We proactively monitor changes in tax laws and take advice from independent external tax, legal and accounting firms to help ensure that our risk management decisions are based upon the latest and most relevant interpretations of laws and regulations.

Tax Planning

We strive to pay the correct amount of tax at the right time, under all relevant laws and regulations.

Our tax structuring supports our business strategy and significant investments, including strategic acquisitions and research and development. We take a prudent approach in considering the tax outcomes of commercial transactions, recognizing that tax laws are complicated and may be open to multiple interpretations.

We do not participate in aggressive tax planning for the purposes of tax avoidance, and we seek to adhere to the OECD's guidelines on transfer pricing.

Relationships with Tax Authorities

We engage with tax authorities in a cooperative, transparent and collaborative manner. This includes our commitment to timely submission of accurate tax computations and returns and responding to inquiries within the designated timeframe.

We seek early agreement on disputed matters to achieve certainty where possible. Where appropriate, we engage in discussions around any points of uncertainty arising from the interpretation or application of tax legislation.

We actively support the development of stable and administrable tax policy through participation in public consultations and engagement with business and industry trade associations.