

## **Gentoo Group – Tax Policy**

### **Overview**

The Group's primary objective from a tax perspective is to be compliant with all tax legislation requirements. This includes making timely and accurate returns which reflect the Group's fiscal obligation to Government whilst, at the same time, recognising all legislative incentives and exemptions.

### **Tax planning principles**

Gentoo strives to minimise its total tax liability within the framework of legislative reliefs but does not take an aggressive stance in its interpretation of tax legislation.

Our policy is to only engage in reasonable tax planning that is aligned with commercial and economic activity, therefore the Group does not use artificial tax avoidance schemes to reduce the Group's tax liabilities.

### **Transparency**

Fundamental to our Tax Policy is the maintenance and development of a strong working relationship with HMRC based on mutual trust, transparency and collaboration.

The Group provides on a timely basis all relevant information that is necessary for HMRC to review possible tax risks.

Gentoo strives to be regarded as a low risk and responsible taxpayer.