

1. Introduction

This document is published on behalf of Urbaser Limited in accordance with paragraph 19 of schedule 19 of the Finance Act 2016. This does not differ our responsibilities to the groups operating procedures but is for UK operations. We are committed to complying with tax laws in a responsible manner as well as having open and constructive relationships with tax authorities.

2. About us

Urbaser Limited has been trading in the UK since June 1998. We deal mainly in waste management working with local authorities to provide a sustainable waste management programme to meet their needs. As a company we are also involved with waste disposal and facilities to effectively manage this. For further information please visit our website www.urbaser.co.uk/about-us.

3. The approach of Urbaser Limited towards risk management and governance arrangements in relation to UK taxation.

We seek to act as a tax citizen in compliance with applicable tax law and regulations. Our approach to compliance means that we endeavor to ensure the integrity of all reported tax numbers and disclose all relevant facts and circumstances to the tax authorities.

We do not employ entities for the purposes of tax avoidance and do not engage in artificial tax avoidance arrangements.

4. The attitude of Urbaser Limited towards tax planning

Urbaser Limited's Tax Strategy is owned by the Financial Director who sets out the UK group's approach to tax risk management, attitude to tax planning, approach to dealings with HMRC and level of tax risk the group is prepared to accept. This Tax Strategy was approved by the Board of Directors of Urbaser Limited on 29 December 2017.

5. Level of risk in relation to UK taxation that the group is prepared to accept

Day to day management of tax affairs is conducted at Urbaser Limited's Head Office in Cheltenham. Controls and functions are in place with the aim of ensuring the integrity of our tax submissions. These include the use of accounting and payroll systems such as Sage and all returns and other submissions are checked by the Financial Director before filing.

Urbaser Limited utilises tax reliefs and allowances where it considers this to be in accordance with the intention of the legislation. Urbaser Limited's approach to tax follows our commercial operations. It does not engage in artificial tax arrangements.

Urbaser Limited engages professional advisors in specialist areas [such as research and development credits and capital allowances] and to provide clarity on the application of tax legislation where Urbaser Limited may be facing uncertainty. Urbaser Limited may also discuss such matters with HMRC in order to seek certainty on tax treatment.

6. Approach of the group towards its dealings with HMRC

Urbaser Limited looks to be positive and transparent in all interactions with HMRC. We aim to be open and forthright in engagements with HMRC and to communicate effectively the tax implications of Urbaser Limited's operations.

Any inadvertent errors in tax return or computations are reported as soon as possible after they have been identified in order for them to be resolved.

This document is reviewed and updated annually.