

JGC CORPORATION (UK) LIMITED TAX STRATEGY AND POLICIES

Introduction

- JGC CORPORATION (UK) LIMITED sets out herein its Tax Strategy and Policies.
- This document has been approved by the Board of Directors of JGC CORPORATION (UK) LIMITED on 05 December 2019.
- This document is being published in accordance with paragraph 16(2) of the UK Finance Act 2016 and is effective for the fiscal year 2019.

Compliance with Tax Laws

- JGC CORPORATION (UK) LIMITED is committed to conducting business in a legal, ethical and professional manner.
- JGC CORPORATION (UK) LIMITED is committed to maintaining a high standard of integrity in all UK tax matters.
- JGC CORPORATION (UK) LIMITED complies with all relevant tax laws, rules, regulations, and the spirit of UK tax law.

Tax Strategy and Policies


- JGC CORPORATION (UK) LIMITED will not undertake transactions wholly motivated by tax avoidance or from which there is no economic benefit to JGC UK Entities other than legitimate tax savings.

Tax Governance

- Day-to-day tax matters are delegated to the accounting staff of JGC CORPORATION (UK) LIMITED.
- JGC CORPORATION (UK) LIMITED seeks professional advice from reliable accounting firms to ensure that its interpretation of UK tax law and its interpretation of the spirit of the law is correct.
- Throughout their employment of these firms, JGC CORPORATION (UK) LIMITED identifies and avoids tax risks in the UK such as the filing of late tax returns or inaccurate tax returns, etc.

Relationship with HM Revenue & Customs

- JGC CORPORATION (UK) LIMITED is open and transparent in its approach to dealings with HM Revenue & Customs (hereinafter called HMRC).
- All dealings with HMRC are conducted in a courteous and timely manner.

	JGC New Energy UK Limited – Policies and Procedures		
	Document No.	02-ORG-G-03	Rev 02
	TAX STRATEGY AND POLICY		Sheet 1 of 1

Introduction

- JGC NEW ENERGY UK LIMITED (hereinafter referred to as JNEUK) sets out herein its Tax Strategy and Policy.
- This document has been approved by the Board of Directors of JNEUK on 4th December 2019.
- This document is being published in accordance with paragraph 16(2) of the UK Finance Act 2016 and is effective for the fiscal year 2019.

Compliance with Tax Laws

- JNEUK is committed to conducting business in a legal, ethical and professional manner.
- JNEUK is committed to maintaining a high standard of integrity in all UK tax matters.
- JNEUK complies with all relevant tax laws, rules, regulations, and the spirit of UK tax law.

Tax Strategy and Policies

- JNEUK will not undertake transactions wholly motivated by tax avoidance or from which there is no economic benefit to JNEUK other than legitimate tax savings.

Tax Governance

- Day-to-day tax matters are delegated to the accounting staff of JNEUK.
- JNEUK seeks professional advice from reliable accounting firms to ensure that their interpretation of UK tax law and the spirit of UK tax law is interpreted correctly.
- Throughout its employment of these firms, JNEUK identifies and avoids tax risks in the UK, such as the filing of late tax returns or filing of inaccurate tax returns, etc.

Relationship with HM Revenue & Customs

- JNEUK is open and transparent in its approach to dealings with HM Revenue & Customs (hereinafter called HMRC).
- All dealings with HMRC are conducted in a courteous and timely manner.

Rev.	Issue Date	Revision Description	Prepared	Checked	Approved
02	04Dec19	Third Issue	NA	CT	KY
01	31Dec17	First Issue	NA	CT	HS