



## RSK Group UK Tax Strategy

This document is intended to satisfy the reporting obligations of Schedule 19 of the Finance Act 2016. This document, approved by the board of RSK Group, sets out the Group's approach to conducting its tax affairs and dealing with tax risks.

### Introduction

RSK Group ("the Group") is one of the world's leading environmental, engineering and technical services consultancies with over 80 subsidiary businesses and more than 4,300 employees across the Group. We have an unrelenting focus on client care, acting for some of the most demanding clients, delivering to, and living by, exacting professional standards. Growth by acquisition is a key part of the corporate growth strategy and with such rapid growth the Group is particularly sensitive to care for its diverse stakeholder opinion and their wellbeing, as much as purely corporate financial metrics.

Running throughout the Group is an acute awareness of Corporate Social and Environmental Responsibility and this is exemplified by our nine Guiding Principles, aligned closely with the inter-governmental principles from:

- The Paris Agreement 2019;
- UN Climate Action Summit 2019;
- The 17 Sustainable Development Goals

For the RSK Group sustainability is a management practice that guides daily business activities wherever we operate. Our policies drive a values-based culture that serves to guide actions in the workplace so that daily activities are performed with honesty, integrity, dignity and respect and in support of the RSK Group vision, values and Company Performance Commitment.

### Tax Strategy

Unsurprisingly, and consistently, our UK Tax Strategy is driven by these same values. This Tax Strategy paper is a sister paper to our Corporate Responsibility and Sustainability Policy Statement, has been under consideration for some time, and now, like its sister paper, will be revisited annually by the Board.

The RSK Group is committed to:

1. Following all applicable laws and regulations relating to its taxation and early adoption of the IFRIC 23 principles when disclosing "Uncertainty over income tax treatment".
2. Maintaining an open and honest relationship with the tax authorities based on collaboration and integrity.
3. Ensuring that the tax strategy adopted is consistent with the Group's overall strategy

4. Applying diligence and care in our management of tax risks and ensuring that our tax governance is appropriate.
5. Using incentives and reliefs to minimise the tax cost of conducting our business while ensuring that these reliefs are not used for purposes which are knowingly contradictory to the intent of the legislation.

To disseminate these taxation principles across the Group operations, these commitments will be adopted by the Board then rolled out to our Executive through a mandatory training module on our online Learning Pool training platform.

## **Approach to risk management and governance**

We are committed to strictly observe and adhere to all laws, rules, regulations and disclosure requirements in all jurisdictions in which we conduct business. We strive to use thorough professional care and judgement in all tax matters, ensuring decisions are taken at an appropriate level. We are committed to a conservative and low risk tax approach. Our internal structure operates to support compliance with tax laws and regulations in the UK and to ensure we identify, assess and mitigate tax risks. Internal controls are reviewed on an ongoing basis to confirm they are relevant and working effectively. We are committed to full compliance with our tax obligations. We will only adopt a filing position on the basis of a "more likely than not" external opinion or following prior consultation with HMRC where practicable.

### **1. Attitude towards tax planning**

We will only engage in tax planning that has a sound commercial basis. Appropriate tax planning will include taking advantage of specific government incentives. We aim to comply with all relevant laws, rules and regulations and carry out tax planning that supports our business goals. We seek external advice from qualified tax advisors in relation to tax planning or areas of uncertainty.

### **2. Approach towards dealings with HMRC**

We are committed to maintaining timely tax compliance, including meeting relevant filing and payment deadlines. We are committed to ensuring compliance with all legal disclosure requirements. We aim to have a transparent and collaborative relationship with HMRC based on the principles of honesty and mutual respect.

Signed on behalf of the RSK Group

Director

*Alan Ryde*  
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Senior Accounting Officer

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