

Supplementary Documentation for UK

Additional Note for publication of Tax Strategy in the UK

The disclosures we have made in [“Global Tax Policy and supplementary note”](#) and in this document apply without exception to members of the Suntory Group of companies that are incorporated in the UK relating to the fiscal year ending 31st December 2018.

In addition to the Global Tax Policy the UK businesses follow and maintain the following standards and procedures specific to UK territorial requirements:

- Reporting to the Board and senior decision makers in the business to ensure that they are aware of and understand the tax impact of business decisions;
- Establishing and maintaining documentary evidence of processes and procedures to ensure that the overall tax control framework is robust and which allows us to take prompt remedial action if necessary; Reviewing Senior Accounting Officer (SAO) obligations each year and ensuring that each UK business’ SAO certificate is signed off by the corresponding duly appointed SAO; and
- Engaging openly and regularly with HMRC staff and meeting formally (at least twice a year) to review business activities and tax filing obligations. Each UK business always ensures that the relevant dedicated HMRC Officer is aware of significant technical matters; and
- UK taxes are managed by experienced local in house tax teams working with advisers in order to comply with local tax law and to identify and escalate issues where appropriate through defined business reporting lines.

*This document has been prepared in accordance with the requirements of paragraph 19(2) Schedule 19 Finance Act 2016.