

# Group Taxation Policy

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## Policy statement

SSE's policy is to operate within both the letter and spirit of the law at all times, therefore SSE does not use artificial tax avoidance schemes or tax havens to reduce the group's tax liabilities.

## Policy purpose

This policy underpins the pride SSE takes in paying its fair share of tax. 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 SSE's fiscal obligation to government whilst, at the same time, recognising all legislative concessions and reliefs.

This policy is owned by the Head of Tax and is one of a suite of group-level policies that promote a healthy business culture, guide decision making as expected by the company's stakeholders, and make SSE a responsible company that people want to invest in, buy from, work for and partner with.



**Martin McEwen**  
Head of Tax



**Alistair Phillips-Davies**  
Chief Executive Officer



## POLICY PRINCIPLES

The following principles highlight how we expect the policy statement to be achieved, and should be used to guide behaviours, decision making and action:

Tax Liabilities	<ul style="list-style-type: none"><li>• SSE 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.</li></ul>
Responsible Tax Payer	<ul style="list-style-type: none"><li>• SSE is proud to pay its fair share of tax. In addition, SSE does not help our customers, suppliers, or anyone else we work with, to fraudulently underpay, or not pay, tax.</li></ul>
Relationships and Trust	<ul style="list-style-type: none"><li>• SSE develops and maintains a strong working relationship with HM Revenue &amp; Customs and other Treasury departments based on trust and cooperation.</li></ul>