

## **Ardagh Group – UK Tax Strategy Statement**

The UK Tax Strategy Statement communicates the approach to the management of all UK taxes by UK entities (“the UK Group”) within the wider Ardagh Group (“Ardagh”) and will be updated annually.

This document is published in accordance with Schedule 19 of Finance Act 2016 and is in relation to the accounting year ended 31 December 2017. The UK Group considers the publication of this document as complying with its duties under paragraph 19(2)/22(2) and paragraph 25 of Schedule 19 of Finance Act 2016.

### ***Approach to risk management and governance arrangements in relation to UK taxation***

The UK Group is committed to ensuring that all UK tax liabilities and reporting obligations are satisfied. In this regard, the UK Group has established internal protocols and procedures to ensure that all UK taxes are paid in full, all UK reporting obligations are satisfied and UK tax laws and regulations are adhered to.

The Board of Ardagh Group S.A. has ultimate responsibility for tax within Ardagh. Executive management of Ardagh’s tax affairs has been delegated by the Board to Ardagh’s Group Chief Financial Officer. Ardagh’s Chief Tax Officer, supported by the UK Finance Director, a team of in-house specialists and leading professional advisors where appropriate, has responsibility for managing all day-to-day tax matters and for ensuring that the UK Group fulfils its compliance obligations.

Ardagh maintains a suite of documented tax process controls which are audited by both the internal and external audit teams on an annual basis. These ensure compliance with the Sarbanes-Oxley Act. Ardagh also maintains a Tax Governance Policy which outlines both the tax department and local finance team’s roles and responsibilities, and the tax control environment and procedures in place.

### ***Attitude towards tax planning (so far as affecting UK taxation)***

The UK Group is committed to acting with transparency on all tax matters, and to complying fully with UK tax law. In this regard, the commercial needs of the UK Group are paramount and all tax planning is undertaken with this backdrop.

The UK Group does not enter into tax planning arrangements that do not have a business purpose and/or commercial rationale. In addition, due consideration is given to the UK Group’s reputation, brand, and corporate and social responsibilities when considering tax initiatives.

***Level of risk in relation to UK taxation that the business is prepared to accept***

The UK Group's objective is to comply with its tax and legal requirements in a manner that ensures full compliance with UK tax laws. We consider that we have a low tax risk appetite.

***Approach towards dealing with H M Revenue & Customs (HMRC)***

The UK Group seeks to comply fully with UK tax law, making sure that all filings are submitted on a timely basis, with full disclosure, and that any areas of uncertainty are discussed with HMRC on a timely basis.

The UK Group is committed to maintaining a positive relationship with the HMRC. In this regard, we actively engage with our HMRC Client Relationship Manager to encourage a transparent and co-operative relationship.

22 December 2017