

Tax policy

Our commitment to ensuring we pay all the taxes we owe.

Energy4All is committed to paying all the taxes that we owe, in accordance with the spirit of all tax laws that apply to our operations. We believe that paying our taxes is the clearest indication we can give of being responsible participants in society

We fulfil our commitment by seeking to pay the right amount of tax at the right rate, in the right place and at the right time. We aim to do this by ensuring that we report our tax affairs in ways that reflect the economic reality of the transactions we actually undertake in the course of our trade.

We will never seek to use those options made available by tax law or the allowances and reliefs that it provides in ways that are contrary to the spirit of the law. Nor will we undertake specific transactions with the sole or main aim of securing tax advantages that would otherwise not be available to us, based on the reality of the trade that we undertake. As a result, Energy4All will never undertake transactions that would require notification to HM Revenue & Customs under the Disclosure of Tax Avoidance Schemes Regulations or participate in any arrangement to which it might be reasonably anticipated that the UK's General Anti-Abuse Rule might apply.

We believe tax havens undermine the UK's tax system. As a result, whilst we may trade with customers and suppliers genuinely located in places considered to be tax havens, we will not make use of those places to secure a tax advantage,

and nor will we take advantage of the secrecy that many such jurisdictions provide for transactions recorded within them.

Our accounts will be prepared in compliance with this policy and will seek to provide all information that users, including HM Revenue & Customs, might need to properly appraise our tax position.

The Energy4All Company Secretary shall be responsible for overseeing the application of this policy.

The Board will review this policy annually to ensure that it is complied with.