

# **Ceridian Global UK Holding Company Limited Group - UK Tax Strategy**

## **1. Introduction**

Ceridian Global UK Holding Company Limited, Dayforce EMEA Limited and eloomi Ltd (together the 'UK Group') are committed to complying with all applicable UK tax laws and regulations, ensuring that we pay the right amount of tax at the right time. We take a responsible and transparent approach to tax matters and aim to align our tax strategy with our business objectives and values. This strategy outlines how the UK Group approaches taxation in the UK and provides transparency to our stakeholders.

## **2. Governance and Risk Management**

The UK Group's tax affairs are overseen by the Board of Directors, with the responsibility for tax management delegated to the Group's Tax Director(s) and Finance Department. The UK Group's tax risk management framework ensures that tax risks are identified, evaluated, and mitigated, and that appropriate controls are in place to maintain compliance with UK tax laws.

We have a proactive approach to identifying and managing tax risks, including maintaining a regular dialogue with our external tax advisors and HMRC to ensure we stay fully compliant and informed of any changes in tax legislation.

We aim to manage tax risks prudently, taking into consideration our overall business strategy and risk appetite. Our primary focus is on managing risks that could lead to significant financial or reputational harm.

## **3. Tax Planning and Compliance**

The UK Group's tax strategy aligns with our overall business strategy, focusing on achieving long-term, sustainable growth while complying with all UK tax requirements. We seek to manage our tax affairs in a way that supports our commercial objectives and promotes economic activity within the UK.

We do not engage in aggressive tax planning or tax avoidance schemes. We aim to structure our operations in a straightforward and transparent manner, in full compliance with UK tax legislation. The UK Group will always ensure it meets its tax obligations by the statutory due dates and ensures appropriate filings are made with HMRC, including corporation tax returns, VAT returns, and PAYE submissions.

In particular, the UK Group:

- Aims to pay the correct amount of tax due, based on the UK tax laws and regulations.
- Aims to ensure transparency and accuracy in all tax filings, providing all necessary information to HMRC when required.
- Takes a conservative approach to any areas of tax that may involve significant interpretation of tax laws, seeking professional advice where necessary.

#### **4. Approach to Tax Risk**

The UK Group takes a low-risk approach to tax, preferring certainty and predictability in its tax affairs. We recognize the importance of effective risk management and work to ensure that any potential tax risks are fully considered and mitigated.

We are committed to resolving any potential tax disputes in a timely and efficient manner and aim to engage with HMRC collaboratively to address any issues or queries. In the event of a disagreement, the UK Group seeks to resolve disputes amicably through open and transparent dialogue, ensuring full cooperation with HMRC.

#### **5. Relationships with Tax Authorities**

The UK Group is committed to maintaining a positive relationship with HMRC, built on trust and transparency. We aim to proactively address any areas of concern or uncertainty with HMRC and work constructively to resolve any tax matters in a timely and fair manner.

We will also take steps to ensure that we engage with relevant tax authorities appropriately and provide all necessary information for audits or enquiries, including cooperating fully in the event of any tax investigations.

#### **6. External Tax Advice**

Where appropriate, the UK Group consults with external tax advisors to ensure it is compliant with the latest tax legislation and receives expert advice on complex or evolving tax matters. The Company will only engage in tax strategies that are in line with the letter and spirit of the law.

#### **7. Conclusion**

The UK Group remains committed to maintaining high standards of tax compliance and transparency. Our tax strategy reflects this commitment, ensuring that we meet our obligations under UK tax laws while fostering trust with our stakeholders. This strategy will be reviewed and republished annually in line with the tax strategy compliance requirement, and to ensure that it remains aligned with our business objectives, legislative changes, and evolving best practices in tax governance.

This tax strategy is made available to the public in compliance with the UK's requirements under Schedule 19 of the Finance Act 2016 for the financial year ended December 31, 2024 and has been approved by UK Group Directors.