



Briggs & Forrester
(UK) LIMITED

Briggs & Forrester (UK) Limited

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Registered in England No. 10108002

Briggs & Forrester Group – Approach to UK Taxation

Tax Policy Principles

This document sets out the approach taken by Briggs & Forrester (UK) Limited and its wholly-owned subsidiaries (“the Group”) to ensure its taxation obligations are dealt with in a responsible and low risk manner, ensuring it pays the right amount of tax at the right time in accordance with the laws of the United Kingdom. This document and the principles set out have been approved by the Board of Directors.

These principles have also been communicated to the Group Financial Director who is also the Senior Accounting Officer. The Group Financial Director is responsible for the implementation of the tax strategy, the tax control framework and ensuring the finance team has the necessary training, skills and support to implement the Group’s tax strategy.

UK Tax Risk Management and Procedures

The Group completes both direct and indirect tax returns and manages these by a series of internal and external checks. External advisers are appointed to assist the Group in meeting its tax obligations where applicable. All filings are overseen by the Group Financial Director.

The objective of the Group is to have a low tax risk status by aiming to:

- submit its UK tax returns on a timely basis;
- pay its tax liabilities by their due dates;
- where there is a material uncertainty regarding the tax treatment of a transaction, to fully disclose the view taken by the Group in such a way that is transparent and includes sufficient detail to enable HMRC to consider the matter, and
- ensure that the Group Financial Director and team members hold the relevant qualifications, have the appropriate experience and are adequately trained.

Attitude to Tax planning

The Group has clearly defined lines of responsibility for its tax affairs, with decisions being taken in line with the Group’s tax authority thresholds, ensuring that they are taken at an appropriate level.

We note that tax incentives and/or exemptions are sometimes implemented by the UK government in order to support investment, employment and economic development. Where they exist we seek to understand their impact and, if appropriate, apply them in the manner intended.

The Group seeks to implement any transactions in a tax efficient way, utilising the tax reliefs and allowances in the manner intended by Parliament. The Group does not undertake any artificial transactions with the sole purpose of reducing UK tax liabilities.



URS is a member of Registrar of Standards (Holdings) Ltd.



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In cases where the tax guidance is unclear or the Group does not feel it has the necessary expert knowledge to assess the tax consequences adequately, external advice may be sought to support the Group's decision-making process.

Level of risk accepted for UK taxation

As a large business that has grown rapidly over recent years, the Group is inevitably exposed to a level of tax risk and uncertainty. The Group recognises this and attempts to mitigate risks and uncertainty where possible through clear tax policies, procedures and internal controls.

Construction has a very high level of inherent commercial and operational risk. We therefore follow a detailed risk management system as part of our internal control processes at the level of the Group. As part of that, we identify, assess and manage tax risks and account for them appropriately. We implement risk management measures including controls over compliance processes and monitor their effectiveness, with the aim of continuous improvement.

The Group describes itself as risk adverse regarding taxation matters and takes a low risk approach when considering significant transactions.

Working with HM Revenue & Customs ("HMRC")

The Group works collaboratively with HMRC and acts in an open and honest way. As far as reasonably possible, the Group complies with all the disclosure obligations required of it by HMRC.

Where there is any uncertainty on a significant transaction the Group will consider seeking any available pre-transaction clearances from HMRC. If a dispute on any tax matter were to arise the Group will aim to promptly resolve the matter with the agreement of HMRC.

Details of legislation complied with

This document has been published in accordance with paragraph 22(2), Schedule 19 of the Finance Act 2016, and relates to our accounting period ended 31 October 2021.

Dated: October 2021



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