

Scope

This strategy applies to Insight Enterprises UK Limited and to the group of companies headed by Insight Enterprises UK Limited in accordance with paragraphs 19 of Schedule 19 to the Finance Act 2016. A list of the entities to which it applies is set out below. In this strategy, references to 'Insight Enterprises UK Limited, 'the company' or 'the group' are to all these entities. The strategy is being published in accordance with paragraph 19(4) of the Schedule.

This strategy applies from the date of publication until it is superseded. References to 'UK Taxation' are to the taxes and duties set out in paragraph 15(1) of the Schedule which include Income Tax, Corporation Tax, PAYE, NIC, VAT, Insurance Premium Tax, and Stamp Duty Land Tax. References to 'tax', 'taxes' or 'taxation' are to UK taxation and to all corresponding worldwide taxes and similar duties in respect of which the Group has legal responsibilities.

Aim

Insight Enterprises UK Limited is committed to full compliance with all statutory obligations and full disclosure to relevant tax authorities. The group's tax affairs are managed in a way which takes into account the group's wider corporate reputation in line with Insight Enterprises UK Limited's overall high standards of governance.

Governance in relation to UK taxation

- Ultimate responsibility for Insight Enterprises UK Limited's tax strategy and compliance rests with the Board of Insight Enterprises UK Limited;
- Executive management of the UK group is delegated by the Board of Insight Enterprises UK Limited to the Insight UK Country Manager
 - The Global Audit Committee's requirement to monitor the integrity of Insight Enterprises UK Limited's financial reporting system, internal controls and risk management framework, expressly includes those elements relating to taxation;
 - The Senior Vice President of EMEA Finance and Operations is the Insight Enterprises UK Limited Board member with executive responsibility for tax matters;
- Day-to-day management of Insight Enterprises UK Limited's tax affairs is delegated to the Global Head of Tax and to the Senior Vice President of EMEA Finance and Operations, both of whom report to the Global CFO;
- The UK group's Tax team is staffed with appropriately qualified individuals;
- The Board ensures that Insight Enterprises UK Limited's tax strategy is one of the factors considered in all investments and significant business decisions taken;
 - The Head of Tax reports to the Global Audit Committee, and the Board on Insight Enterprises UK Limited's tax affairs and risks during the year.

Risk Management

- Insight Enterprises UK Limited operates a system of tax risk assessment and controls as a component of the overall internal control framework applicable to the group's financial reporting system;
- Insight Enterprises UK Limited seeks to reduce the level of tax risk arising from its operations as far as is reasonably practicable by ensuring that reasonable care is applied in relation to all processes which could materially affect its compliance with its tax obligations;
- Processes relating to different taxes are allocated to appropriate process owners, who carry out a review of activities and processes to identify key risks and mitigating controls in place. These key risks are monitored for business and legislative changes which may impact them and changes to processes or controls are made when required;
- Appropriate training is carried out for staff outside the Tax team who manage or process matters which have tax implications;
- Advice is sought from external advisers where appropriate.

Attitude towards tax planning and level of risk

Insight Enterprises UK Limited manages risks to ensure compliance with legal requirements in a manner which ensures payment of the right amount of tax.

When entering into commercial transactions, Insight Enterprises UK Limited seeks to take advantage of available tax incentives, reliefs and exemptions in line with, and in the spirit of, tax legislation. Insight Enterprises UK Limited does not undertake tax planning unrelated to such commercial transactions.

The level of risk which Insight Enterprises UK Limited accepts in relation to UK taxation is consistent with its overall objective of achieving certainty in the group's tax affairs. At all times Insight Enterprises UK Limited seeks to comply fully with its regulatory and other obligations and to act in a way which upholds its reputation as a responsible corporate citizen. In relation to any specific issue or transaction, the Board is ultimately responsible for identifying the risks, including tax risks, which need to be addressed and for determining what actions should be taken to manage those risks, having regard to the materiality of the amounts and obligations in question.

Relationship with HMRC

Insight Enterprises UK Limited seeks to have a transparent and constructive relationship with HMRC through regular meetings and communication in respect of developments in Insight Enterprises UK Limited's business, current, future and retrospective tax risks, and interpretation of the law in relation to all relevant taxes.

Insight Enterprises UK Limited ensures that HMRC is kept aware of significant transactions and changes in the business and seeks to discuss any tax issues arising at an early stage. When submitting tax computations and returns to HMRC, Insight Enterprises UK Limited discloses all relevant facts and identifies

any transactions or issues where it considers that there is potential for the tax treatment to be uncertain.

Any inadvertent errors in submissions made to HMRC are fully disclosed as soon as reasonably practicable after they are identified.

List of other entities covered by this Tax Strategy

- Insight Direct (UK) Limited
- Insight Networking Solutions Limited
- Insight Direct (GB) Limited
- Software Spectrum (UK) Limited
- Software Spectrum Holdings Limited
- Minx Limited
- Action Limited
- PC Wholesale (UK) Limited
- Insight (UK) Acquisitions Limited
- Pulse Building Limited
- Insight Development Corporation Limited
- Docufile Limited
- Action Computer Supplies Limited
- DSI Data Systems
- Fraser Associates
- Insight Direct Services Limited
- Computers by Post

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