

25 March 2026



South Staffordshire Plc

Tax Strategy

Scope

This tax strategy applies to South Staffordshire Plc and its UK subsidiary undertakings (“the Group”). It is published in compliance with the requirements of Paragraph 16(2) of Schedule 19 of the Finance Act 2016 for large businesses to publish their tax strategy. The strategy has been published in accordance with paragraph 16(4) of the Schedule by being included on the Group’s public website www.south-staffordshire.com. This strategy applies from the date of publication until it is superseded.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 Corporation Tax, PAYE, NIC and VAT. 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, and include both taxes that we incur and taxes that we administer and collect on HMRC’s behalf.

Approach to Tax

We are committed to acting in a responsible manner in relation to our tax affairs and in compliance with UK tax legislation. Our approach to tax is overseen by South Staffordshire Plc’s Audit & Risk Committee.

Tax Governance

Our tax principles, which are approved by the Audit & Risk Committee, ensure that we:

- Do not engage in aggressive or abusive tax avoidance.
- Maintain an open and transparent relationship with HMRC.
- Manage tax governance through an appropriate risk management framework ensuring our objectives are complied with and adhered to.
- Do not enter into artificial tax arrangements.
- Follow what we believe to be both the letter and spirit of the law.

Ultimate responsibility for the Group’s tax strategy and compliance rests with our Chief Financial Officer (“CFO”), supported by a team of tax and finance professionals. The Audit and Risk Committee is responsible for overseeing the integrity of the Group’s financial reporting system, internal controls, and risk management framework, which specifically includes aspects related to taxation.

The day-to-day management of the Group's tax affairs is assigned to the Group Head of Tax.

The Board and Executive Directors ensure that the Group's tax strategy is considered in all investment and major business decisions.

Every part of our business and all employees are responsible for ensuring compliance with our Tax Strategy. This is further reviewed as part of the Senior Accounting Officer (SAO) reporting to HMRC, with the CFO overseeing the control mechanisms and procedures to ensure they align with the Tax Strategy.

Risk Management

The Group maintains a tax risk assessment and control system as part of the broader internal control framework governing the Group's financial reporting system.

The Group aims to minimise tax risk from its operations as much as reasonably possible by ensuring that appropriate care is taken in all processes that could significantly impact compliance with tax obligations.

Staff outside the finance team who manage, or handle tax-related matters receive appropriate training.

Attitude towards tax planning and level of risk

The Group manages risks to ensure compliance with legal requirements while ensuring the correct amount of tax is paid. When engaging in commercial transactions, the Group aims to utilize available tax incentives, reliefs, and exemptions in accordance with tax legislation. The Group does not engage in tax planning that is unrelated to these commercial transactions.

The level of risk the Group is willing to accept in relation to UK taxation aligns with its goal of achieving certainty in its tax affairs. The Group is committed to full compliance with its regulatory and other obligations and strives to maintain its reputation as a responsible corporate entity. For any specific issue or transaction, the Board is ultimately responsible for ensuring mechanisms are in place to identify and address risks, including tax risks, and for determining the appropriate actions to manage those risks, considering the materiality of the amounts and obligations involved.

Relationship with HMRC

We strive to maintain an open and transparent relationship with HMRC. Discussions with HMRC are held at least annually to review tax risks and we keep HMRC aware of significant transactions and business developments as they arise, in accordance with HMRC's framework for Co-operative Compliance.

Contribution to the UK economy

The Group contributes to the UK economy through various direct and indirect taxes, including Employer's National Insurance contributions, the Apprenticeship Levy, Business Rates, Value Added Tax, and the Income Taxes paid by our employees, along with their consumer spending.



South Staffordshire Plc

To help create a world where essential services and
infrastructure deliver for customers, clients and our planet

[south-staffordshire.com](https://www.south-staffordshire.com)