

# Ecotricity Group's Tax Strategy Statement

## INTRODUCTION

The purpose of this document is to set out Ecotricity Group's policy and approach in conducting its tax affairs and managing tax risks, this document needs to be published because the Ecotricity Group exceeded the relevant thresholds in the year ended 30<sup>th</sup> April 2018. This document was approved by Ecotricity Group's Board of Directors on 29<sup>th</sup> April 2019, in line with HMRC's guidance, this policy will be reviewed annually, and any amendments will be approved by the Board of Directors.

## TAX PLANNING AND TAX RISK

We aim to ensure that our tax position is consistent with the spirit as well as the letter of tax law and we will take external advice to confirm this if necessary. We undertake tax planning to support the commercial activities of the business, but do not seek to structure transactions in ways that are led by tax considerations.

With regards to our dealings with third parties, we do not promote tax avoidance or aggressive tax planning arrangements ourselves and we have put in place all reasonable prevention procedures to eliminate the facilitation of tax evasion by any associated persons, proportionate to the level of risk, and will continue to monitor these for effectiveness.

Ecotricity Group utilises exemptions and allowances in accordance with normal business practises and HMRC guidance.

## TAX RISK MANAGEMENT AND GOVERNANCE

Ecotricity Group's Board owns the tax strategy and its governance, with responsibility allocated to the Chief Financial Officer, who is supported by the Head of Finance and Financial Controller. Taxation risks and the control framework in place to manage those risks are formally captured in a Tax Risk Register, which informs the Group Risk Register.

Ecotricity Group has no appetite for tax risk. We are committed to compliance with our statutory tax obligations and seek to ensure that our tax arrangements remain consistent with a responsible corporate citizen, both in financial and reputational terms.

To assist the internal Tax team, the Ecotricity Group engages with external advisers to provide technical expertise when necessary. This engagement takes place with the CFO for operational and compliance matters.



## OUR APPROACH TO DEALINGS WITH HMRC

We work with the tax authorities in a style that is open and honest in order to build a positive, long term relationship.

We aim to maintain regular contact and dialogue with tax authorities to ensure complete transparency of our tax liabilities and obligations.

Where tax legislation is unclear, or may be considered unclear, we disclose our position and uncertainty to HMRC. This approach is applied proactively, to both current and future events and transactions.

We continually review business processes to ensure they comply with tax legislation.

We consider that the above statement complies with Ecotricity Group's obligation under para 16(2) and para 22, Sch 19 Finance Act 2016.

Group companies covered by this statement are:

Company Name	Status	Number	Company Name	Status	Number	Company Name	Status	Number
Air Diamonds Company Ltd	Dormant	10155159	Ecotricity (Alveston) Limited	Trading	11335772	Green Park Wind Park Ltd	Trading	3530169
Alveston Wind Park Ltd	Trading	6231505	Ecotricity (Berkeley Storage) Limited	Dormant	11757293	Heck Fen Wind Park Ltd	Trading	8323021
Ballymena Wind Park Ltd	Trading	6697374	Ecotricity (Bulworthy Solar) Ltd	Dormant	11631730	Kings Lynn Wind Park Ltd	Trading	5778700
Bambers Extension Wind Park Ltd	Dormant	5289946	Ecotricity (Butts Field) Ltd	Trading	11631950	Lynch Knoll Wind Park Ltd	Trading	3082227
Bambers Wind Park Ltd (aka Mablethorpe II)	Trading	3860584	Ecotricity (Chalton) Ltd	Dormant	11631831	Mablethorpe Wind Park Ltd	Trading	4017489
Bicker Fen Energy Storage Ltd	Dormant	4300047	Ecotricity (Dalby Solar) Ltd	Trading	11631817	Merchant Wind Park (East Kilbride) Ltd	Trading	3820286
Bristol Port Wind Park Ltd	Trading	5416579	Ecotricity Generation Ltd	Trading	3117225	Microtricity Ltd	Dormant	5416578
Britwind Ltd	Trading	9040997	Ecotricity (Leechpool) Limited	Dormant	11855335	New Power Company Ltd	Dormant	4228063
Carbonaid Ltd	Dormant	5290055	Ecotricity (Lodge Farm Solar) Limited	Dormant	11757440	Next Generation Wind Holdings Ltd	Trading	4776116
Cardiff Wind Park Ltd	Trading	6211148	Ecotricity (Smart Grid) Ltd	Trading	11574520	Pollington Wind Park Ltd	Trading	5860765
Climate Diamond Ltd	Dormant	11186427	Ecotricity Bonds PLC	Trading	7368912	Sandy Wind Turbine Ltd	Trading	6231495
Dagenham Wind Park Ltd	Trading	3530168	Ecotricity De France Ltd	Dormant	7000481	Shooters Bottom Wind Park Limited	Trading	4004619
Dalby Wind Park Ltd	Trading	6559922	Ecotricity Group Ltd	Trading	3521776	Somerton Wind Park Ltd	Trading	3538134
Devil's Kitchen Limited	Trading	11656886	Ecotricity Holding Co Ltd	Trading	11099404	Swaffham Wind Park Ltd (aka Swaffham II)	Trading	4129172
Dundee Merchant Wind Park Ltd	Trading	4364643	Ecotricity J13 Ltd	Dormant	11306140	The Electric Highway Company Ltd	Trading	8370340
Eco Cars Ltd	Dormant	6977581	Ecotricity Merchant Holdings Ltd	Trading	10777900	The Renewable Energy Company Ltd	Trading	3043412
Ecobank Ltd	Dormant	5289910	Ecotricity New Ventures	Trading	11099389	The Sky Mining Company Ltd	Dormant	10153702
Ecogas Supplies Ltd	Dormant	4776347	Ecotricity (Sparsholt Gasmill) Ltd	Dormant	10716387	Upper Sonachan Wind Park Ltd	Dormant	9800322
Ecoelectricity Limited	Dormant	3636137	Ecotricity Wind and Sun Parks (Holding) Ltd	Trading	9283903	Wind Holdings Nord Ltd	Trading	6305025
Ecotalk Ltd	Trading	7442414	Ecotricity Wind and Sun Parks (Issuing) Ltd	Trading	9286545	Worksop Wind Park Ltd	Trading	5922477
Ecotech Wind Park Ltd (aka Swaffham I)	Trading	3538096	Ecowater Ltd	Dormant	4776319	Skylark Energy Ltd	Dormant	9051498
Ecotility Ltd	Dormant	7000501	Fen Farm Solar Park Ltd	Trading	6211102	Western Windpower Ltd	Dormant	03043153
Ecotopia Ltd	Dormant	5249772	Fen Farm Wind Park Ltd	Trading	5416570	Dartmouth Wave Energy Ltd (To be Dissolved)	Dormant	6576637
Forest Green Rovers Football Club Ltd	Trading	6748691	Galsworthy Wind Park Ltd	Trading	6231489			
Forest Green Sun Company Ltd	Trading	9290653	Green Devils Ltd	Dormant	11358774			

