

# UK TAX STRATEGY



# UK Tax Strategy

In compliance with section 161 and section 19(2) of Schedule 19 Finance Act 2016, the Carlsberg Britvic Group is publishing its updated Tax Strategy.

We confirm that this Strategy is part of the published Carlsberg Group's Global Tax Policy and will apply to all companies in the Carlsberg Britvic Group.

Please note that within the Carlsberg Group the term "policy" is interchangeable with the term "strategy" as defined by the requirements.

In addition to the Carlsberg Group's Global Tax Policy, the Carlsberg Britvic Group also notes the following: **Managing Tax Risk**

The UK Board is conscious of the negative publicity attracted by a poor attitude towards tax and sees strong internal processes and a good relationship with HMRC and our professional advisers as the best way to manage this reputational risk.

A comprehensive tax risk and governance framework is in place that is supported by process documentation and a detailed tax risk register which is regularly communicated to Carlsberg Group.

The monitoring of the Carlsberg Britvic Group's tax controls are embedded within the overall Carlsberg Financial Control Framework.

The tax controls are monitored annually to ensure that they operate effectively.

The link to our group tax policy can be found at [Carlsberg Group Tax Global Policy](#)

## External Advisors

Carlsberg Britvic Group have relationships with external advisers to allow us to seek expert advice on specialist areas of tax or in respect of material transactions, when the tax team do not have the necessary expertise.

*Updated 24 November 2025*