

## **Claris International and Claris Holding Company Ltd are part of the Apple group and follow this Apple UK Tax Policy**

### **Introduction**

Claris is headquartered in California. In the UK, Claris activities are principally related to the sales and distribution of Claris products into the UK market.

### **Scope of Policy**

The tax policy below applies to Claris International and Claris Holding Company Limited which are part of the Apple Group (referred to collectively as “Claris”). It has been published in accordance with paragraph 22(2) of Schedule 19 to the Finance Act 2016 and relates to financial year ending on 26 September 2020. The tax policy covers both direct and indirect taxes, including corporate tax, PAYE, VAT and customs duties.

Claris has internal governance procedures set at the executive level and by other senior personnel in the company. Through people, processes, controls and systems, Claris manages tax risks and compliance with tax laws. Where a tax risk is identified, Claris’ governance procedures require (consistent with the Risk Management section below) its escalation and prompt notification to the appropriate senior personnel, in the Apple group.

### **Approach to Risk Management**

Claris seeks to identify and address tax risks in respect of all UK taxes. Where a tax risk is identified, internal governance procedures require that those risks are promptly brought to the attention of the appropriate senior personnel, including Apple Inc. executives. In addition, Claris may seek to manage tax risks that are complex or uncertain by obtaining expert advice or by engaging directly with HMRC.

Claris does not accept any form of behaviour that facilitates the evasion of tax, whether in the UK or in any other jurisdiction. Claris is committed to ensuring that it has reasonable procedures in place at all times to prevent tax evasion by any one acting on its behalf.

### **Attitude Towards Planning and Level of Risk**

When entering into transactions or making changes to its business, Claris assesses what it must do in order to remain compliant and takes appropriate steps to achieve this. The same approach is taken whenever new tax legislation is introduced or HMRC changes their policies. Where there is uncertainty or complexity in relation to the law or its application, expert advice may be sought. If this is insufficient to achieve certainty or to address the complexity, Claris may engage directly with HMRC to better understand the application of the law and ensure compliance.

### **Relationship with HMRC**

Claris seeks to have a constructive and cooperative relationship with HMRC, and we meet regularly with HMRC to discuss our business and operations.