

I. Tax Strategy

CSI Leasing UK Ltd. sets out its strategy for conducting its tax affairs and managing tax risk with regard to the tax matters.

This strategy is approved by Tokyo Century Corporation (our parent company) and will be reviewed annually.

We believe its publication complies with the requirements under Schedule 19 of Finance Act 2016.

II. Tax Risk Management

Our objective of its tax risk management is to comply with tax law and legislation and pay the right amount of tax at the right time in appropriate jurisdiction.

We operate in a risk adverse manner in relation to its tax affairs and where appropriate, we seek professional advice from external advisors. External tax advisors prepare our annual Corporation Tax Return, which is reviewed for accuracy and completeness by the appropriate personnel within the company.

III. Tax planning

In structuring our business we will consider the tax laws of the countries in which we operate and take advantage of any incentives or reliefs that are available to us through our commercial activities. We do not seek to create any structures that lack commercial and economic substance for which the main purpose is the avoidance of tax.

IV. Relationship with HMRC

We engage with HMRC with transparency, integrity and fairness and in a spirit of cooperative compliance.

Our aim is to have professional and constructive relationships with tax authorities, recognizing that early resolution of risks is in the best interests of us and such tax authorities.

This tax strategy was approved on 7th November 2023.