



UK TAX POLICY

We seek to be Earth's most customer-centric company and strive to be Earth's best employer. The products offered in and on our consumer-facing stores primarily include merchandise and content we have purchased for resale from vendors and those offered by third-party sellers, and we also manufacture and sell electronic devices. We also offer other services such as compute, storage, and database offerings, fulfilment, publishing, certain digital content subscriptions, advertising, and co-branded credit cards.

This UK tax policy applies to all Amazon UK group entities that regard Amazon.com, Inc. as their ultimate holding company, and to actions taken by our employees in the management of tax in the UK.

Our approach to tax governance and tax risk management

In the UK we are subject to a range of taxes including corporation tax, digital services tax, stamp duties, employment and other taxes. We also collect and remit employee taxes and indirect taxes such as VAT and excise duties. We have governance and processes in place to ensure that we meet our UK tax compliance obligations.

The board of Amazon UK Services Ltd. oversees our UK group tax policy and its delivery is supported by various teams including tax, legal, accounting, finance and trade compliance teams. We employ qualified and experienced teams to ensure that we comply with our legal tax obligations, that governance and procedures are in place to support our tax policy, and that we proactively identify and manage tax risks.

We will continue to review our policy as our UK business activities evolve. Where uncertainty in the interpretation or application of tax law exists, we may seek to reduce uncertainty through obtaining external advice.

Our attitude to tax planning and tax risk

We manage our tax affairs in a manner that both reflects our commitment to comply with the law and supports the current and long-term objectives of our businesses.

We take a prudent approach in determining the level of acceptable tax risk. We adopt positions we believe to be consistent with the law and in line with external professional guidance we may receive.

Our relationship with HMRC

We aim to have open, professional and constructive communication with HMRC and policy makers. This includes, where appropriate, making HMRC aware of changes and developments in relation to our UK business operations. We value working openly with the tax authorities to answer any queries they may have in a timely manner.

The boards of directors for each of our UK group entities have reviewed and approved this UK tax policy. Our UK tax policy will be reviewed annually and we regard publication of our UK tax policy as complying with Schedule 19 Finance Act 2016.