

UK Tax Strategy for the financial year ending 31 December 2017

1. Introduction

This document has been approved by the board of Jurlique UK Ltd. (“JUK”) in order to comply with the duty on large business to prepare and publish a tax strategy, as set out in Schedule 19 of Finance Act 2016.

2. Scope and context

This policy applies to JUK. JUK is a wholly owned subsidiary of Jurlique International Pty Ltd., whose primary business activities relate to the distribution of Jurlique products throughout the UK.

3. Commitment to compliance

JUK seeks to comply with all aspects of UK tax law and practice.

4. Tax planning

It is the JUK’s policy to adopt a conservative approach to taxation issues. Any tax planning undertaken will have commercial and economic substance and will consider the potential impact on our reputation and broader goals. It will not employ aggressive tax planning, tax avoidance scheme or offshore tax structures in order to artificially reduce UK tax liabilities.

5. Risk management and Governance

JUK has a low tolerance for tax risk. Where risks arise in relation to the interpretation of and/or compliance with complex tax requirements, external advice will normally be obtained. Overall responsibility for JUK’s compliance with UK tax requirements.

6. Relationship with HMRC

It is the policy of JUK to:

- Maintain a transparent relationship with the tax authorities and
- Ensure all interactions with HMRC are conducted in open, collaborative and professional manner.