

Alibaba.com (Europe) Limited / Alibaba Europe Holding Limited / Alibaba E-Commerce (UK) Limited

Tax Strategy Introduction

Alibaba Group complies with tax laws and regulations in all of the jurisdictions in which we operate, including the UK. Tax compliance for us means paying the correct amount of tax at the right time and disclosing all relevant facts and circumstances to the tax authorities and claiming tax reliefs and incentives where applicable.

Alibaba.com (Europe) Limited, Alibaba Europe Holding Limited and Alibaba E-Commerce (UK) Limited (“we”) are subsidiaries of Alibaba Group. We are publishing our UK tax strategy as follows in compliance with section 161 and paragraph 22(2) of schedule 19 Finance Act 2016 in relation to the financial year ended 31 Mar 2024.

We manage our tax obligations in accordance with the prevailing laws and rules of the UK.

Our UK tax strategy is to:

- Meet all legal requirements and to make all appropriate tax returns and tax payments;
- Maintain appropriate tax compliance processes and controls, and ensure there is appropriate senior management oversight;
- Consider tax in the context of the business operations, its environment, its reputation and brand;
- Maintain open, collaborative and professional relationships with Her Majesty’s Revenue and Customs (HMRC).

Risk management and governance arrangements

We seek to ensure that our UK tax matters are transparent and compliant with the relevant tax legislation. Our internal structure is set up to ensure:

- There is an appropriate oversight at senior management level (including the Board) to understand the importance of tax compliance and how it is achieved;
- There is regular communication between senior management and the tax team, regarding how we identify, manage and resolve tax risk;
- We regularly review and apply appropriate due diligence to ensure that we meet our tax obligations through dialogue with HMRC and external tax advisers;
- Tax compliance governance procedures are in place and followed to ensure that tax matters are processed in full compliance with applicable laws.

Attitude towards tax planning

Our attitude towards tax planning in UK follows our global tax principles:

- We abide by all laws globally and pay the taxes for which we are liable, including in the UK.
- We are committed to ensuring that we pay the correct amount of tax in each country in which we operate, including the UK.
- Transactions undertaken by the business are driven by commercial decisions. We don't enter into artificial arrangements to reduce or defer our tax liabilities. Our tax positions and reporting reflect the business activities undertaken in the UK.

Attitude towards tax risk

Alibaba Group is committed to integrity and corporate responsibility. Full tax compliance is an important element of our commitment to integrity and corporate responsibility.

We see compliance with our tax obligations as key to managing our tax risk. We are committed to complying with all applicable tax laws and regulations. We have a low risk appetite in relation to tax matters.

Relationship with HM Revenue & Customs (HMRC)

At all times we adopt an open, collaborative and professional relationship with HMRC. We make fair, accurate and timely disclosures in our correspondence and returns, addressing any HMRC queries and requests promptly. We work closely with HMRC to resolve issues, if any, in the spirit of co-operation.