

Our approach to tax in the UK

This document regarding our approach to tax in the UK is published by DOCOMO Europe Limited in accordance with the requirements of paragraph 22(2) of Schedule 19 of the UK Finance Act 2016. This document will be reviewed annually and updated as necessary.

Our Business Overview

DOCOMO Europe Limited provides ICT solutions to Japanese-affiliated companies in the European region and conducts research for mobile industry trends in Europe.

Our approach to tax risk management and governance

DOCOMO Europe Limited is committed to highest ethical standards and compliance with all relevant laws and regulations, social standards, and internal business policies.

DOCOMO Europe's business is overseen by the DOCOMO Europe Limited President & CEO, who is supported by an experienced finance team. The President & CEO's responsibilities include risk management, governance and oversight with respect to tax. Reporting to the President & CEO, DOCOMO Europe's finance and tax teams ensure that robust tax administration (including timely filing of tax returns, making of tax payments and prompt dealings with any queries from Her Majesty's Revenue and Customs ('HMRC')) is maintained.

DOCOMO Europe maintains policies of internal control systems approved by senior management of the business to deal with various risks including tax. Our business is subject to Senior Accounting Officer ('SAO') obligations, and our SAO is responsible for ensuring that our tax accounting arrangements are appropriate. The SAO therefore plays an important role in achieving our tax strategy by having an oversight over our relevant tax processes and controls.

As part of the overall risk management and governance arrangements, DOCOMO Europe's business is also supported by external advisors, where necessary.

The level of tax risk we are prepared to accept

DOCOMO Europe has a low tolerance towards tax risks, and we are committed to maintaining and enhancing our tax compliance processes and controls by ensuring that appropriate training and guidance are provided within our finance and tax teams.

Our approach to tax planning

DOCOMO Europe Limited utilizes relevant tax reliefs available in accordance with the legislation, with a view to maximize the shareholder value. DOCOMO Europe does not implement any tax planning measures which are artificial in nature and does not reflect commercial reality.

Our approach to dealings with HMRC

DOCOMO Europe aims to maintain a good relationship with HMRC, and works collaboratively with them in an open and honest manner.

This document was approved by the Board of Directors on 18 October 2020.