
ATOS UK

Tax strategy



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Atos



Atos is a global leader in digital transformation with approximately 100,000 employees in 72 countries and annual revenue of around €12 billion. In the UK around 10,000 employees deliver business technology solutions for some of the country's largest public and private sector organisations. Atos provides Infrastructure & Data Management including Cloud and Digital Workplace services, Business & Platform solutions, Big Data and Cybersecurity software and services, as well as transactional services through Worldline.

With its cutting-edge technologies, digital expertise and industry knowledge, Atos supports the digital transformation of its clients across various business sectors: Defence, Financial Services, Health, Manufacturing, Media, Energy & Utilities, Public Sector, Retail, Telecommunications and Transportation. Atos is the Worldwide Information Technology Partner for the Olympic & Paralympic Games and operates under the brands Atos, Atos Consulting, Atos Worldgrid, Bull, Canopy, Unify and Worldline.

This tax strategy applies to all UK entities, as detailed below, that are members of the wider multinational group headed by Atos SE (Societas Europaea) which is listed on the CAC40 Paris stock index. All references to 'Atos UK' or 'the UK group' are references to these UK entities. Atos UK regards this publication as complying with its requirements arising from Schedule 19 of Finance Act 2016.

Atos UK is committed to full compliance with tax law and practice in the UK, paying the right amount of tax, disclosing all relevant facts and circumstances to the tax authorities and claiming reliefs and incentives where available. Atos UK takes a responsible attitude to arranging its tax affairs.

This tax strategy applies from the date of publication until it is superseded. References to 'UK taxation' are to the taxes and duties set out in paragraph 15(1) of Schedule 19 of Finance Act 2016 which include Income Tax, Corporation Tax, PAYE, NIC, VAT, Insurance Premium Tax and Stamp Duty Land Tax. References to 'tax', 'taxes', or 'taxation' are to UK taxation.

Governance in relation to UK taxation

- Ultimate responsibility for Atos UK's tax strategy and compliance rests with the Chief Executive Officer ("CEO") and Chief Finance Officer ("CFO") of each Atos UK entity;
- Executive management of the UK group's tax strategy is delegated by the CEO to the CFO of each relevant legal entity;
- Day-to-day tax management of the UK group's tax affairs are delegated to the UK Tax Team;
- The UK Tax Team Manager is a member of the Extended Finance Leadership Team;
- The UK Tax Team is staffed with appropriately qualified and experienced individuals.

Risk Management

Atos UK operates a system of tax risk assessment and controls as a component of the overall internal control framework. Tax risk is managed as part of the Corporate Risk Register which is regularly reviewed by the CEO and CFO of the relevant legal entity and the UK Executive Leadership Team.

As part of the tax governance framework, approval is required from the UK Tax Team Manager and the CFO and the CEO of the relevant legal entity for any significant or exceptional transactions to ensure they are consistent with our values, tax strategy and wider corporate social responsibility obligations.

Atos UK seeks to reduce the level of tax risk arising from its operations as far as is practicable by ensuring that reasonable care is applied in relation to all processes which could affect compliance with its tax obligations.

Processes relating to different taxes are allocated to appropriate process owners who document and monitor processes and controls to ensure they remain effective. Processes and controls are also monitored for business and legislative changes which may impact them and changes are made when required.

Atos UK is within the scope of the UK's Senior Accounting Officer legislation and provides annual certification to HMRC in respect of these requirements for all Atos UK companies. As part of the UK's Senior Accounting Officer legislation, process owners are required to certify that the processes are appropriate for tax compliance purposes.

Where there is uncertainty or complexity in relation to a risk, external advice may be sought in order to help clarify the most appropriate tax treatment.

Attitude towards tax planning and level of risk

Atos UK has a low risk appetite in respect of UK tax matters. A significant proportion of the Atos UK business relates to UK government contracts, many of which have strict procurement provisions in relation to tax avoidance which we are fully compliant with. Our profits are taxed where the economic activity takes place and the UK group operates under Atos SE's arms-length transfer pricing policy.

When entering into commercial transactions, the UK group utilises available tax incentives, reliefs and exemptions in line with, and in the spirit of, tax legislation. The UK group does not undertake tax planning unrelated to such commercial transactions. Any structuring that is undertaken will have commercial and economic substance and will have full regard to the potential impact on our reputation and broader goals.

At all times, Atos UK seeks to comply fully with its regulatory and other obligations and to act in a way which upholds its reputation as a responsible corporate citizen.

Given the scale of our business, risks inevitably arise from time to time in relation to the interpretation of complex tax law. We actively seek to identify, evaluate and monitor these risks to ensure they remain in line with our values.

Relationship with HMRC

Atos UK seeks to have a transparent and constructive relationship with HMRC through regular communication in respect of developments in Atos UK's business current, future and retrospective tax risks and interpretation of the law in relation to all relevant taxes. Atos UK ensures that HMRC is kept aware of relevant transactions and changes in the business and seeks to discuss any tax issues arising at an early stage.

Where there are significant transactions where the tax effect is open to interpretation, HMRC are consulted and tax clearance sought to ensure the tax treatment is agreed in advance of the transaction.

This tax strategy is aligned with our Ethics Code and is approved and owned by the relevant CEO and CFO for each Atos UK entity.

List of entities covered by this tax strategy

Atos UK IT Holdings Limited and its UK subsidiaries and partnerships including the following trading companies:

- Atos BPS Limited
- Atos Consulting Limited
- Atos IT Outsourcing Services Limited
- Atos IT Services UK Limited
- Engage ESM Limited

Together with:

- Atos Esprit Limited
- Atos International IT Holdings Limited
- Atos Restaurant Technology Services UK Limited
- Bull Holdings Limited and its UK subsidiaries
- Canopy The Open Cloud Company Limited and its UK subsidiary
- Unify Enterprise UK Holdings Limited and its UK subsidiaries
- Worldline IT Services UK Limited

About Atos

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Let's start a discussion together

