

Community Health Partnership Ltd Tax Strategy

Introduction

This strategy applies to Community Health Partnership Ltd and to the group of companies headed by Community Health Partnership Ltd in accordance with paragraphs 19 and 25 of Schedule 19 to the Finance Act 2016. A list of the group entities headed by CHP is set out below;

- Partnerships for Health Ltd

In this strategy, references to 'Community Health Partnership Ltd', 'the firm' or 'the group' are to all these entities. The strategy has been published in accordance with paragraph 16(4) of the Schedule.

This strategy applies from the date of publication until it is superseded.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 the Schedule 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 and to all corresponding worldwide taxes and similar duties in respect of which the Group has legal responsibilities.

Aim

Community Health Partnership Ltd is committed to full compliance with all statutory obligations and full disclosure to relevant tax authorities. The group's tax affairs are managed in a way which takes into account the group's wider corporate reputation in line with Community Health Partnership Ltd's overall high standards of governance.

Governance in relation to UK taxation

- Ultimate responsibility for Community Health Partnership Ltd's tax strategy and compliance rests with the Board of Community Health Partnership Ltd;
- Executive management of the group is delegated by the Board to Gillian Hunt as Executive Director & Chief Financial Officer ('CFO')
- The Audit Committee's requirement to monitor the integrity of Community Health Partnership Ltd's financial reporting system, internal controls and risk management framework, includes those elements relating to taxation;
- The CFO is the Board member with executive responsibility for tax matters;
- Day-to-day management of Community Health Partnership Ltd's tax affairs is delegated to the Financial Controller, who reports to the CFO;
- The CHP Finance Team is responsible for the company's tax affairs and is staffed with appropriately qualified individuals;
- The Board ensures that Community Health Partnership Ltd's tax strategy is one of the factors considered in all investments and significant business decisions taken;
- The Financial Controller reports to the Audit Committee and the Board on Community Health Partnership Ltd's tax affairs and risks during the year.

Risk Management

- Community Health Partnership Ltd operates a system of tax risk assessment and controls as a component of the overall internal control framework applicable to the group's financial reporting system;

- Community Health Partnership Ltd seeks to reduce the level of tax risk arising from its operations as far as is reasonably practicable by ensuring that reasonable care is applied in relation to all processes which could materially affect its compliance with its tax obligations;
- Processes relating to different taxes are allocated to appropriate process owners, who carry out a review of activities and processes to identify key risks and mitigating controls in place. These key risks are monitored for business and legislative changes which may impact them and changes to processes or controls are made when required;
- Appropriate training is carried out for staff outside the Finance Team who manage or process matters which have tax implications;
Advice is sought from external advisers where appropriate.

Attitude towards tax planning and level of risk

We act lawfully and with integrity and expect the same from our people, tax authorities and other parties with whom we interact.

Community Health Partnership Ltd manages risks to ensure compliance with legal requirements in a manner which ensures payment of the right amount of tax.

When entering into commercial transactions, Community Health Partnership Ltd seeks to take advantage of available tax incentives, reliefs and exemptions in line with, and in the spirit of, tax legislation. Community Health Partnership Ltd does not undertake tax planning unrelated to such commercial transactions.

The level of risk which Community Health Partnership Ltd accepts in relation to UK taxation is consistent with its overall objective of achieving certainty in the group's tax affairs. At all times Community Health Partnership Ltd 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. In relation to any specific issue or transaction, the Board is ultimately responsible for identifying the risks, including tax risks, which need to be addressed and for determining what actions should be taken to manage those risks, having regard to the materiality of the amounts and obligations in question.

Relationship with HMRC

We support a relationship with tax authorities, based upon mutual trust and respect which will enable constructive dialogue and responsiveness by all parties in order to fulfil our responsibilities to our firms' clients.

Community Health Partnership Ltd seeks to have a transparent and constructive relationship with HMRC through regular meetings and communication in respect of developments in Community Health Partnership Ltd's business, current, future and retrospective tax risks, and interpretation of the law in relation to all relevant taxes.

Community Health Partnership Ltd ensures that HMRC is kept aware of significant transactions and changes in the business and seeks to discuss any tax issues arising at an early stage. When submitting tax computations and returns to HMRC, Community Health Partnership Ltd discloses all relevant facts and identifies any transactions or issues where it considers that there is potential for the tax treatment to be uncertain.

Any inadvertent errors in submissions made to HMRC are fully disclosed as soon as reasonably practicable after they are identified.