

# UK Tax Strategy

Infor is a global organization that builds and deploys business software for specific industries in the cloud employing 16,500 employees and serving over 90,000 customers in more than 170 countries. Infor operates extensively in the UK through Infor's UK sub group of companies.

We consider that the publication of this UK tax strategy complies with the obligations of the Infor UK Group under Part 2 of Schedule 19, Finance Act 2016.

## Commitment to compliance

Infor maintains a Code of Business Conduct and Ethics. Infor is committed to the highest ethical standards. Under these guiding principles there is a requirement for all employees to strive to fully comply with all laws and regulations 100% of the time, in all territories where we operate.

For Infor, compliance means paying the right amount of tax in the right place at the right time, filing tax returns on a complete and timely basis, and ensuring that relevant facts and circumstances are appropriately disclosed.

## Level of risk in relation to UK taxation that the group is prepared to accept

Due to the size and complexity of our business, risks may sometimes arise in relation to the interpretation of tax law or the nature of our compliance obligations. Infor has internal processes to identify, evaluate, manage, and resolve such risks. In situations of significant uncertainty or complexity in relation to a specific risk, advice would be sought from external advisers.

**Infor is committed to the highest ethical standards. Under these guiding principles there is a requirement for all employees to strive to fully comply with all laws and regulations 100% of the time, in all territories where we operate.**

## Attitude of the group to tax planning

Infor's Code of Conduct places the responsibility on each employee to conduct commercial activity lawfully and with integrity. In making commercial decisions, Infor takes tax into account in the same way as any other legitimate cost. Where there is more than one way of structuring a commercial business arrangement, all factors are taken into consideration including tax. We ensure all business arrangements are compliant with the laws and relevant regulations in the jurisdictions concerned. We do not use marketed tax avoidance schemes, nor do we use any tax planning that is contrived or artificial.

## Approach toward dealings with HMRC

Infor believes in co-operative engagement with tax authorities, with the aim of building a relationship based on mutual respect and compliance. We work with HMRC to resolve any issues affecting the Infor Group in a positive and professional manner through pro-active discussion.

## Approach of the Infor UK Group to risk management and governance arrangements in relation to UK taxation

The senior leadership team of Infor takes the lead in establishing a strong risk management culture and is responsible for the Infor UK Group's tax affairs and oversight of tax risk. The governance of tax risk follows formal procedures that are fully aligned with other governance procedures in place across Infor, in respect of a range of other risks to which Infor is exposed. The UK tax affairs of the Infor UK Group are managed by a team of suitably-qualified tax professionals, supported where appropriate by external advisors. These arrangements ensure that all significant UK tax-related decisions are subject to review and approval, and that all UK tax obligations are met.



Infor builds business software for specific industries in the cloud. With 16,500 employees and over 90,000 customers in more than 170 countries, Infor software is designed for progress. To learn more, please visit [www.infor.com](http://www.infor.com).

Follow us :   