

# | Tax strategy: March 2025

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This tax strategy applies to Amplius Living and its subsidiary undertakings, collectively known as 'Amplius'. Amplius is a Community Benefit Society, registered under the Cooperative and Community Benefit Society Act 2014 and is a registered provider of social housing.

Amplius has been recognised by HM Revenue and Customs (HMRC) as a charity for tax purposes and therefore benefits from tax exemption on certain sources of income and gains, providing that such income and gains are applied for charitable purposes only. The Amplius non-charitable subsidiaries are within the charge to UK corporation tax on their activities. Amplius has no overseas operations.

The publication of this document is in compliance with its duty under Section 161 and Paragraph 16(2) Schedule 19 of the Finance Act 2016.

## **Our approach to managing risk and developing good governance in relation to taxation**

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We aim to comply with all aspects of UK tax legislation and Amplius is committed to paying the right amount of tax at the right time in accordance with legislative provisions and guidance issued by HMRC. This is achieved through acting with integrity, robust governance, and clearly defined processes and controls.

Amplius seeks to reduce the level of tax risk arising from our operations as far as is practically reasonable by implementing various internal tools for the business functions to follow. Processes, activities, and transactions in relation to different taxes, and the controls relating to them, are reviewed by the appropriate specialist within the Finance Team to identify key tax risks, with support from external advisors where appropriate.

By regularly reviewing our tax affairs and tax risk management procedures, we ensure that our tax strategy continues to be aligned with its overall business strategy and governance framework. The tax strategy is reviewed annually and has been approved by the Board. The Chief Financial Officer is responsible for the management of the tax affairs of Amplius.

## **Our attitude to tax planning**

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The tax strategy is driven by transparency and ensuring that the tax reliefs, allowances, and tax exemptions to which Amplius is properly entitled, are claimed in the manner intended. Due consideration is given to our reputation, brand, and corporate and social responsibilities when considering tax planning, as well as the fiduciary duties of the Board, Executive Team, and colleagues. The pursuit of aggressive or artificial tax practices that may harm our reputation is not undertaken and Amplius will only look to mitigate a tax liability if it complies with the intention of the law.

External advice will be sought where material uncertainty exists in relation to the tax impact of business transactions. Any tax efficient structures that are employed will stand up to third-party independent review.

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## **The level of risk we are prepared to accept in relation to UK taxation**

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We assess all risks on a case-by-case basis and seek to take a diligent approach when assessing our tax risks. As such, we do not have a pre-defined threshold for an acceptable tax risk. However, ultimately, we are committed to paying the right amount of tax at the right time, ensuring that all applicable laws are met.

Consequently, where risks are identified or uncertainty arises around the interpretation of UK tax legislation, we work with the business leaders responsible for the risk and consider the actions that need to be managed internally and, where necessary and appropriate, seek advice from external advisors or HMRC directly.

## **How we work with HMRC**

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Amplius' dealings with HMRC and other governing bodies are open, transparent, and collaborative. A Client Compliance Manager is in place with HMRC which allows a clear channel of communication to help sustain a positive working relationship.

Amplius takes a proactive approach in the event that any inadvertent errors in respect of tax matters are identified, ensuring they are disclosed to HMRC as soon as is reasonably practical.