



TAC Group Tax Strategy

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1 Introduction

TAC Group (“the Group”) regards the publication of the information set out below as compliant with its duty under Schedule 19 of the Finance Act 2016 to publish a tax strategy and applies to the financial year ending 30 September 2025. This UK tax policy covers all entities listed in [Appendix 1](#).

The Group will manage its tax affairs in accordance with the following objectives:

1. Ensure tax governance procedures established are appropriate to certify that the Group complies with relevant legislation, guidance, and reporting and disclosure requirements
2. Apply professional diligence and responsibility in the management of all tax risks
3. Structure business arrangements in a tax efficient manner, and use Government incentives and reliefs to minimise the cost of conducting business activities
4. Maintain constructive relationships with HMRC based on mutual trust and transparency

2 Governance and Risk Management

Tax risks are assessed on a case-by-case basis, allowing the Group to arrive at well-reasoned conclusions on how each individual risk should be managed. Where there is uncertainty in how the relevant tax law should be applied, external advice may be sought to support the Group’s decision-making process.

Ultimate responsibility for the Group’s tax affairs rests with the Chief Financial Officer (CFO) and Senior Accounting Officer (SAO).

Evaluation of tax risk includes consideration of:

- The legal and fiduciary duties of directors and employees;
- The financial costs and benefits of various scenarios, including an assessment of the probability of the risk materialising and the process for dispute resolution, and;
- The non-financial costs and benefits, including relationships with HMRC, impact on reputation and brand image, and relationships with customers.

The Group does not undertake artificial arrangements where there is little or no business rationale other than the achievement of a tax advantage, or knowingly act in a manner contradictory to the intent of UK legislation.

Apart from any areas of potential technical subjectivity, the controls and procedures in place and their constant monitoring ensure that tax returns are prepared in a low-risk environment and give the SAO sufficient comfort when certifying those controls and procedures.

An acceptable tax risk is one where the Board has reasonable belief, and where that belief is reasonable from an objective view point, that the resulting tax position is legally defensible and likely to be sustained on its merits if challenged by HMRC.

3 Tax planning

The Group recognises its responsibility to pay the correct amount of UK tax. The Group regards planning to mitigate liabilities as appropriate provided it is consistent with the laws of the jurisdiction(s) concerned, as a result the Group may utilise available tax incentives, reliefs and exemptions provided these are aligned with the associated tax legislation.

The Group will seek advice for any significant transaction, including those in the ordinary course of business, where the tax outcome is in any way uncertain, and particularly where an adverse tax result could harm the overall commercial benefit. The Group does not tolerate tax evasion, nor does it tolerate the facilitation of tax evasion by any person acting on its behalf.

4 Relationship with HMRC

The Group is committed to maintaining an open and collaborative working relationship with HMRC and seeks to make fair, accurate and timely disclosures in correspondence and tax returns. The Group is committed to acting with integrity and transparency in all tax matters and operates within the guidelines of HMRC's Cooperative Compliance Framework.

Appendix 1

C7 Health Limited

TAC Healthcare Group Limited

Private GP Services Holdings Limited

The Aberdeen Clinic Limited

Private GP Services (UK) Limited

TAC (Medical Services) UK Limited