

# CCG (SCOTLAND) LTD TAXATION STRATEGY

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2024



CCG

# BUILDING FUTURES



## BACKGROUND AND SCOPE

This document, approved by the Board of Directors, sets out the tax strategy of CCG (Holdings) Limited and its subsidiary companies (together the ‘CCG Group’) in accordance with paragraph 16 of Schedule 19 to the Finance Act 2016 (the “Schedule”). The strategy and principles set out in this document relate to the financial year to 31 March 2023. A list of the entities to which it applies is set out later in this document.

References to “UK Taxation” are to the taxes and duties set out in paragraph 15(1) of the Schedule and include Income Tax, Corporation Tax, PAYE, NIC, VAT, Insurance Premium Tax, and Stamp Duty Land Tax, as well as Land and Buildings Transaction 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

The CCG Group 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 its wider corporate reputation in line with the CCG Group’s overall high standards of governance.

The CCG Group takes its corporate responsibilities seriously and recognises the need to make its required tax contribution as well as being responsible for the deduction and payment of the various fiduciary taxes, such as but not limited to, VAT, PAYE and Social Security.

## GOVERNANCE IN RELATION TO UK TAXATION

- Ultimate responsibility for the CCG Group's tax strategy and compliance rests with the Board of Directors of CCG (Holdings) Limited
- The responsibilities of the Board of Directors of CCG (Holdings) Limited to monitor the integrity of the CCG Group's financial reporting system, internal controls and risk management framework, expressly includes those elements relating to taxation.
- The Group Finance Director is the Board member with executive responsibility for tax matters and advises the Board of all tax compliance and reporting matters.
- The Group Finance Director and the Group's finance team manage the CCG Group companies UK tax risks.

## RISK MANAGEMENT

- The CCG Group takes a conservative approach to tax risk.
- The Group 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 departments and individuals, who carry out a review of activities and processes to identify key risks and mitigating controls that are 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 who manage or process matters which have tax implications.
- Advice is sought from external advisers where appropriate. External tax advisers are used for tax compliance matters. The Group also uses external tax advisers to assist in the determining the tax consequences of significant transactions.

## **ATTITUDE TOWARDS TAX PLANNING AND LEVEL OF RISK**

The CCG Group manages risks to ensure compliance with legal requirements in a manner which ensures payment of the right amount of tax. The CCG Group's tax affairs are structured based on sound commercial principles in accordance with relevant tax legislation whilst minimising the risk of additional tax liabilities, penalties and damage to reputation. Available tax reliefs and allowances are utilised in the manner intended by legislation and HMRC and advice is sought from external advisors where appropriate. Although the CCG Group will optimise tax treatment of commercial business transactions, aggressive tax planning is not actively considered and artificial arrangements are not put in place.

The level of risk which the CCG Group accepts in relation to UK taxation is consistent with its overall objective of achieving certainty in its tax affairs. At all times the group 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 specific issues or transactions, the Board is ultimately responsible for identifying the risks, including tax risks, that 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. External advisors are used to assist in determining the tax consequences of significant transactions.

## **RELATIONSHIP WITH HMRC**

The CCG Group seeks to have a transparent and constructive relationship with HMRC. All significant tax risks are identified at the time of preparation of tax returns and, when these are submitted to HMRC, the Group 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. All dealings with HMRC are undertaken in a collaborative and timely manner.

# BUILDING FUTURES



## LIST OF ENTITIES COVERED BY THIS TAX STRATEGY

<b>COMPANY NAME</b>	<b>TAX REFERENCE NUMBER</b>
CCG (Holdings) Limited	63312 05234
CCG (Scotland) Limited	68910 05260
CCG Homes Limited	67757 17438
CCG (OSM) Limited	88910 10695
CCG Manufacturing Limited	28910 08436
Arc-Tech (Scotland) Limited	98910 17055
Arc-Tech MU Limited	97925 29175
Hampton & Steel Limited	58910 09771
D Campbell & Company Limited	78460 01771
CCG Letting Limited	25269 2230

## **FURTHER INFORMATION**

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