

Purpose and Introduction

This Tax Strategy sets out Ebbon Group Limited's ('Ebbon Group') approach to tax and satisfies the requirement to publish its tax strategy under Schedule 19 of the Finance Act 2016.

This Tax Strategy applies to the year ended 30 November 2024 and specifically applies to Ebbon Group, its subsidiaries Licence Check Limited, Drivercheck Limited and Ebbon Intelligence and its sister companies Ambit Technology Limited and DAVIS Consult Limited.

As a business, Ebbon Group provides hosted, web-based technology solutions to the automotive contract hire and leasing community. All our sites are located geographically in the UK with our customer base primarily within the UK, Netherlands and growing in France.

Ebbon Group principal activities include the provision of electronic business solutions to the automobile industry with our Ebbon Automotive business providing the leading platform for vehicle fleet procurement and logistic movements. Drivercheck and Licence Check provide real time driving licence checking platforms, with Licence Check also providing a broader SaaS fleet management platform.

At Ebbon Group, we take our commitment to ethical behaviour very seriously, and this is set out with our Environmental, Social and Governance Policy ([click here](#)). This Environmental, Social and Governance policy sets out our values that "ensure its employees, in carrying out their duties, adhere to the principles and objectives of this document and related policy documents" and that "Suitable training will be provided to all employees to ensure that they are familiar with, and work in accordance with this policy"

Our Tax Strategy was reviewed at the date of approval of 24 September 2024 and will continue to be reviewed annually. Ebbon Group has historically operated under the principles as set out below, and we are committed to the ongoing delivery of this Tax Strategy throughout the business.

The principles of our Tax Strategy align to our Code of Ethics and in this regard, our key principles are focused on:

1. Our commitment to act in accordance with all applicable tax laws and regulations
2. Ensuring all our tax planning is aligned to commercial and economic activity
3. Maintaining a strong tax governance framework focused on the early identification and management of tax risk
4. Having a low appetite for tax risk and working with tax authorities in an open and collaborative manner to achieve certainty wherever possible

Risk Management and Governance principles

Overall accountability of Ebbon Group's tax affairs sits with the Board and this is based on effective governance and oversight, clear escalation mechanisms and a focus on risk management and transparency. This includes procedures in how tax risk is managed and escalated to the Board on a quarterly basis.

Day to day management of Ebbon Group's tax affairs is within the remit of the Finance Director who reports directly to the Board. In this regard, the Finance Director is responsible for ensuring that tax risk issues are identified across the business and how these are responded to. In the UK, this includes the identification, assessment and management of tax risks in compliance with the Senior Accounting Officer requirements.

In meeting our tax compliance and reporting obligations, Ebbon Group aims to apply diligent professional care and judgement in meeting these requirements. Specifically, Ebbon Group has an internal control framework relating to its tax compliance processes. This includes the management of tax risk through systems and controls such as segregation of duties, initial and second levels of review and reconciliations back to underlying systems. These are reviewed additionally as part of our SAO procedures.

Ebbon Group does not tolerate tax evasion or the facilitation of tax evasion. Following the introduction of the new Corporate Criminal Offence of Failure to Prevent the Facilitation of Tax Evasion legislation, which came into force on 30 September 2017 as part of the Criminal Offences Act 2017, Ebbon Group seeks to apply appropriate procedures and controls to prevent any person acting on its behalf from facilitating tax evasion.

Tax Planning principles

Ebbon Group has a low risk appetite. In relation to tax planning, this means we seek to only engage in tax planning that reflects our business and our commercial strategy, and which does not lead to an abusive result.

We appreciate that tax law and regulation can be open to interpretation and where any uncertainty exists, we seek advice from external advisors as appropriate. We will also seek advice when responding to tax incentives and exemptions to ensure we apply these legitimately and that they align to the intentions of government as well as our own commercial activities.

Our principles in regards to our relationships with tax authorities

We seek to build and maintain strong collaborative and open relationships with tax authorities. This means we aim to update HMRC on a regular basis about developments in our business, including when there are any significant business events. We also see benefit in reaching out to HMRC in relation to areas of particular tax complexity or where there may be interpretations of tax law.

Specifically, in meeting these objectives in how we work with HMRC, we seek to maintain regular contact with our CCM.

Approved by the Board on 24 September 2024