

## JCC Lighting Products

# Leviton Manufacturing Co., Inc. (“Leviton”) UK tax strategy

Set out below is Leviton Manufacturing, Inc.’s (Leviton) tax strategy as it relates to the UK. The publications of this document fulfil the requirements set out in Finance Act 2016.

This tax strategy has been approved by the senior leadership [and the Board of Directors] of the Leviton Group and adherence to it is monitored.

This strategy covers the following entities for the accounting period ended 31 December 2017:

- JCC Lighting Holdings Limited
- JCC Lighting Products Limited
- Shires Holding Limited
- Brand Rex Holdings Limited
- Brand Rex Limited
- Brand Rex Services Limited

### **Approach to risk management and governance arrangements in relation to UK taxation**

Leviton’s Chief Financial Officer, based in the US, has overall responsibility for Leviton tax obligations including those relating to the UK. The Chief Financial Officer is assisted by the Tax Director, also based in the US, who monitors tax compliance outside of the US and the local Finance Director. The CFO reports to senior leadership and the Board of Directors in respect of tax matters on a regular basis.

Any concerns relating to a breach of this policy should be reported to the directors of the company.

The CFO has overall responsibility for risk management in relation to UK taxation. Where a UK tax risk is identified, the CFO consults with the Board of Directors, senior leadership and external advisors to appropriately address the risk.

### **Our attitude towards tax planning**

We pay taxes in accordance with applicable tax legislation and aim to be fully compliant in all jurisdictions in which we operate.

We seek to ensure that any tax planning undertaken is aligned with the commercial needs of the group.

We have a fiduciary obligation to manage tax cost and where available and applicable, we utilize available tax reliefs and incentives provided for in the jurisdictions in which we operate.

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

We have a low tolerance for tax risk globally and this equally applies to the UK.

Recognizing that tax management involves judgements on subjective areas, tax risk is minimized with external advisors to assist our internal tax function on areas of uncertainty.

**Approach of the business towards its dealings with HMRC**

Our level of interaction with HMRC has been in line with the size and nature of our business in the UK.

We seek a co-operative relationship and be responsive to all communications from tax authorities globally.

We aim to file accurate tax returns in a timely manner and pay taxes when due.



**Steve Kirby**  
Managing Director



**Hadji Smith**  
Brand & Marketing Director



**David Gwyer**  
Supply & Operations Director