



Hewlett-Packard Enterprise UK Tax Strategy

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Introduction

Hewlett Packard Enterprise Company (HPE) is a global technology leader focused on developing intelligent solutions that allow customers to capture, analyze and act upon data seamlessly from edge to cloud.

This document sets out HPE's policy and approach to its UK tax affairs and has been published in accordance with paragraph 16(2) of Schedule 19 of the Finance Act 2016.

It applies to all companies forming part of HPE's UK sub-group in relation to year ended 31 October 2022. The companies within this group are subsidiaries of HPE Co, a US-based parent. The tax policy covers both direct and indirect taxes, including corporation tax, PAYE, VAT, and customs duties.

Risk management and governance

HPE is committed to conducting its UK tax affairs in accordance with the following guiding principles:

- Comply with all tax laws, regulations, and reporting and disclosure requirements.
- Develop a respectful and transparent relationship with HMRC.
- Operate a sound and effective tax governance framework consistent with HPE's broader corporate governance policies.
- Identify key tax risks and manage those risks through appropriately designed and operated controls, policies, and processes.

HPE's transfer pricing policy complies with country-specific transfer pricing rules and is in accordance with OECD Transfer Pricing Guidelines. HPE's transfer pricing policies are applied globally and consistently across all jurisdictions in which HPE is present

Key tax risks in respect of all UK taxes are managed under broader HPE governance and risk management frameworks.



Attitude towards tax planning and level of risk

HPE's Tax organization supports the global business operations through prudent tax operations management by ensuring that HPE's business is carried out in line with applicable tax laws and regulations. HPE aims to be taxed consistently with its business operations, value creation and substance wherever it operates. This dictates the level of risk which HPE accepts in the UK and its overall objective of achieving certainty in the group's tax affairs.

The tax function is involved in commercial decision-making processes and provides appropriate input into business proposals to ensure a clear understanding of the tax consequences of any decisions made. In areas of complexities, HPE will seek external advice.

Approach in dealings with HMRC

HPE is dedicated to an open and transparent relationship with HMRC, and all dealings are conducted in a collaborative, courteous and timely manner.

Frequent interaction and proactive management of the relationship with HMRC should ensure the minimization of risk of challenge and disputes.

Regular communication with HMRC ensures that the tax authority is fully aware of any material changes in the business or operations, or any significant tax matters which may arise.

HPE is committed to making fair, accurate and timely disclosure in correspondence and returns and to responding to queries and information requests in a timely fashion.
