

A person wearing a red hooded jacket and blue jeans stands in the middle of a vast, rolling landscape covered in vibrant green moss. The person is holding a camera up to their eye, capturing the scene. The background features rolling hills and mountains under a cloudy, overcast sky. The overall atmosphere is serene and natural.

# Skyscanner Tax Strategy

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**This document sets out the tax related strategy of the Skyscanner Holdings Group (“Skyscanner”) as at 31st December 2024.**

The tax strategy provides a framework within which Skyscanner operates. This is aligned to Skyscanner’s culture, commercial objectives and commitments to our users on transparency and trust-ability. It represents a commitment to comply with tax obligations and laws in all jurisdictions; and ensure a transparent and open relationship with tax authorities.





## Commitment to transparent compliance

Compliance for us means paying the right type of tax, the right amount of tax in the right place at the right time and involves disclosing all relevant facts and circumstances to the tax authorities.

At Skyscanner we seek to exhibit transparent compliance across the group. Where cross-border transactions occur within the Skyscanner group, we aim to be consistent in our approach with transactions being priced on arms-length terms using available benchmarks to ensure a fair exchange of compensation.

Through financial education, we encourage our employees to understand their tax reporting obligations for the payments they receive as a result of their employment with us.



## Effective risk management

Given the scale of our business, volume of tax obligations, and changing nature of tax legislation particularly as a result of operating within the digital economy, risks will inevitably arise from time to time in relation to the interpretation of tax law, and nature of our compliance arrangements. We proactively seek to identify, evaluate, manage and monitor these risks to ensure they remain in line with the group's attitude towards tax as described above. Where there is significant uncertainty or complexity in relation to a risk, external advice may be sought.

Skyscanner's Board assumes overall responsibility for tax management, with tax included as a recurring agenda item for Board meetings, with day-to-day responsibility is delegated to the Head of Tax and Chief Financial Officer.

### The in-house Tax Department seeks to develop and maintain:

#### Knowledge

Keeping up to date with legislation and regulations through structured training, use of reference materials, attendance at relevant conferences and use of on-line resources.

#### Accuracy and control

Ensuring processes are in place to embed tax risk management

#### Insight

Engaged with the business to support the commercial objectives and provide guidance on risks and obligations

Skyscanner uses external tax specialists where appropriate to assist with non-UK filings, to advise on individual transactions or projects, and provide clarification on legislative changes as required.



## Who are we?



### **Laurence Tracol, Chief Financial Officer**

Joined Skyscanner in 2020. Has over 20 years of experience in international accounting, reporting and finance. Laurence qualified as an accountant in France and holds a Diplôme d'Expertise Comptable certification in addition to holding an MBA from HEC Paris.



### **Anne Oliver, Senior Finance Director – Tax and Treasury (Head of Tax)**

Joined Skyscanner in 2014. Has over 20 years of experience in managing all aspects of global tax compliance. Member of the Institute of Chartered Accountants of Scotland.



## Responsible attitude to arranging our tax affairs

In structuring our commercial activities, we seek to fully understand the tax laws of the countries within which we operate and strive to pay and report taxes, considering both the tax law and spirit.

We claim government approved reliefs and incentives where available. We do not undertake planning that is contrived or artificial, nor seek to make special agreements with local tax authorities. Instead we seek to fairly contribute to the local economies reflecting commercial and economic substance.

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## Constructive, collaborative approach to engaging with tax authorities

Skyscanner engages directly with tax authorities, including HMRC, with honesty, integrity, respect and fairness and in a spirit of co-operative compliance. We expect all advisors working on our behalf to do the same.

Skyscanner seeks to resolve any disputed matters through pro-active and transparent discussion.



## Board ownership

This strategy is aligned with Skyscanner's culture and is approved, owned and overseen by the Board.

Skyscanner regards this publication as complying with the duty under paragraph 19(2) Finance Act 2016.

For further details contact [tax@skyscanner.net](mailto:tax@skyscanner.net)