



Statement in Accordance with Schedule 19 of the Finance Act 2016

UK Tax Strategy

December 19, 2017

This tax strategy is published by Burns & McDonnell Enterprises Limited. It applies to Burns & McDonnell Enterprises Limited and its wholly-owned UK subsidiary, Burns & McDonnell Europe (UK) Limited (collectively, “BMcD UK” or “the company”). This tax strategy sets out the company’s approach to managing its tax affairs and is compliant with the requirements of Schedule 19 of the Finance Act 2016. This tax strategy applies to the year ended December 31, 2017.

ABOUT US

BMcD UK is a full-service engineering, architecture, construction, environmental, and consulting solutions firm. Through its office in Birmingham, BMcD UK offers its services across a wide range of industries, with a specific focus on the energy infrastructure sector.

GOVERNANCE AND RISK MANAGEMENT

BMcD UK is committed to being a responsible and compliant taxpayer. The company seeks to achieve this goal through the governance and risk management processes discussed below.

- BMcD UK is part of a US-parented multinational group. The responsibility for the company’s tax affairs rests with the group’s Chief Financial Officer (“CFO”). The CFO delegates the day-to-day management of the company’s tax affairs to the group’s Tax Director. The Tax Director is authorized to make decisions in relation to the company’s tax affairs on behalf of the company. All returns and other submissions are checked by the Tax Director.
- BMcD UK maintains robust processes and controls which are designed to ensure that the right amount of tax is paid. These processes and controls are regularly monitored, reviewed, and tested.
- BMcD UK seeks to reduce the level of tax risk arising from its operations by ensuring that reasonable care is applied in relation to all processes which could materially affect its compliance with its tax obligations.

- Among other circumstances, BMcD UK seeks advice from its tax advisors to address situations in which the correct tax treatment of an item is uncertain or complex and where consultation is needed in light of new tax laws or regulations.

ATTITUDE TOWARDS TAX PLANNING

BMcD UK may engage in commercial planning to structure its operations to utilize available statutory reliefs, incentives, and exemptions in a manner intended by the UK government. However, BMcD UK does not undertake any contrived or artificial transactions. The Tax Director and, as appropriate, the CFO consider the tax consequences of significant commercial transactions in order to maintain good tax governance.

ACCEPTABLE LEVEL OF RISK

The level of risk which BMcD UK accepts in relation to UK taxation is consistent with its overall objective of achieving certainty in the company's tax affairs. The company separately identifies tax risks associated with any specific issue or transaction and then determines what actions should be taken to manage those risks.

APPROACH TO DEALING WITH HM REVENUE AND CUSTOMS

BMcD UK engages openly and constructively with HM Revenue and Customs ("HMRC") on matters relating to the company's tax affairs and seeks to discuss any tax issues as soon as they are identified.