Rheinmetall Group UK Tax Strategy

Scope
Rheinmetall AG is incorporated as a public limited company („Aktiengesellschaft“) in Germany. Rheinmetall AG directly or indirectly owns several subsidiaries in the United Kingdom. This strategy applies to all Rheinmetall entities in the United Kingdom and is valid for the year 2026.

Compliance with tax law and regulations
As a multinational company with operations and sales in various jurisdictions, Rheinmetall is subject to a number of different tax laws. It is the company’s objective to adhere to the relevant tax regulations and to ensure tax compliance in each country.

Rheinmetall is committed to full compliance with all statutory obligations and full disclosure to tax authorities. This involves disclosing all relevant facts and circumstances to the UK tax authorities and claiming reliefs and incentives where available.

Tax planning and structure of operations
While any structuring of commercial activities by Rheinmetall is undertaken based on commercial and economic considerations, Rheinmetall aims for certainty regarding the UK tax laws in structuring its commercial activities in the UK.
Rheinmetall may engage in tax planning to structure its operations and finances in a tax efficient manner but all such tax planning is grounded in commercial reality. All transactions are therefore required to have a commercial rationale or business purpose. Rheinmetall will adhere to the OECD arm’s length principle in transfer pricing matters. Rheinmetall seeks to take steps to reduce the risk of double taxation and also seeks to take advantage of available tax incentives, reliefs and exemptions in line with tax legislation.

Effective risk management
Rheinmetall actively seeks to identify, evaluate, monitor, and manage risks which may inevitably arise from time to time in relation to the interpretation of complex tax law. Rheinmetall seeks to reduce the level of tax risk arising from its operations as far as reasonably practicable by ensuring that reasonable care is applied in relation to all processes which could materially affect its compliance with its tax obligations.
Where there is significant uncertainty or complexity in relation to a risk, external advice may be sought.

Relationship with HMRC
Rheinmetall aims to establish and maintain transparent, constructive and collaborative professional relationships with tax authorities wherever the company operates around the world and HMRC in the UK. Rheinmetall engages with HMRC with honesty, integrity, and respect.

Whilst Rheinmetall does not take positions on tax matters that may create reputational risk or jeopardise Rheinmetall's good standing with UK Tax Authorities, Rheinmetall is, however, prepared to litigate where Rheinmetall disagrees with a ruling or decision of the UK Tax Authorities, having first sought to resolve any disputed matters through active and transparent discussion.

Governance in relation to UK taxation

Ultimate responsibility for Rheinmetall's tax strategy and compliance rests with the Executive Board of Rheinmetall Group. Rheinmetall Group provides its employees with guidelines and general conditions through its compliance organization.

The Managing Director of each UK entity is responsible for the day-to-day management of the tax affairs of the entity. The Managing Director of each entity is supported by appropriately qualified individuals and external advisors.