

## Gartner - UK Tax Strategy

### Introduction

In accordance with Paragraph 16(2), Schedule 19, Finance Act 2016, Gartner sets out below its Tax Strategy. This strategy is effective for the year ended 31 December 2023 for all UK companies within the Gartner group of companies, which are indirect wholly owned subsidiaries of the US based parent, Gartner Inc., a public traded company on the New York Stock Exchange. This strategy applies from the date of publication until it is superseded.

This UK tax strategy is ultimately owned by the Gartner Inc CFO and the boards of the UK companies. The tax group including the UK team of tax professionals are responsible for its day-to-day delivery. In its management of taxes, Gartner is guided by the following operational UK tax principles:

- Following all applicable UK laws and regulations relating to tax activities,
- Maintaining an open and honest relationship with the UK tax authorities based on full disclosure and co-operative compliance and integrity, working to secure an early agreement on items under enquiry,
- Applying diligence and care in the management of UK tax risk management processes and procedures for all tax related activities and matters ensuring that a robust tax governance framework is in place,
- Using incentives and reliefs to minimise the tax cost of conducting our business that are aligned with commercial and economic activity while ensuring that these reliefs are not used for purposes which are knowingly contradictory to the intent of the legislation.

### Risk management

Managing Gartner's UK tax affairs is a complex process across many functional areas of the business and as such there will inevitably be risks of error or omission within those processes (tax risks) which may result in the incorrect application of UK tax rules or calculation of UK tax returns or UK tax reporting requirements. Consistent with Gartner's global practices, appropriate controls of review are in place within the context of the SOX environment to ensure compliance with the UK companies' reporting and tax obligations, with clearly defined lines of responsibility and decisions being taken at an appropriate level.

Through adopting such controls, the group aims to keep UK tax risk to a minimal level. However, eliminating UK tax risk entirely is impossible, therefore the Group's attitude towards the level of control required over the processes designed to reduce these tax risks, is driven by the likelihood of occurrence and scale of impact of each risk. To minimise operational risks external advisors are used for the preparation of UK tax returns/forms/disclosures, transfer pricing studies and related documentation.

The UK tax team exercise diligent professional care and judgement to assess UK tax risks in order to arrive at well-reasoned conclusions on how the risk should be managed. An essential part of this process is that the UK Tax team ensure that they are fully briefed as to tax technical developments. Where Gartner does not have the necessary UK tax expertise in-house, or where there is uncertainty as to the application or interpretation of UK tax law and in respect of all material tax transactions, appropriate written advice evidencing the facts, risks and conclusions is taken from third party advisers to support the decision-making process.

In reviewing the risks of a UK tax action or decision the following would be considered:

- The legal and fiduciary duties of directors and employees
- The requirements of the global Gartner Inc. Code of Conduct
- The maintenance of corporate reputation,
- The UK tax benefits and impact on the Gartner's reported results
- The impact on relationships with UK tax authorities.

Resulting from this work, the Gartner Inc Audit Committee receives regular reports on the management of the UK tax affairs.

### UK Tax planning

In analysing the possible UK tax consequences of the group's commercial operations, Gartner will consider a range of tax outcomes based on the underlying commercial intention of the business activity or transaction ensuring that we remain fully compliant with all relevant UK tax laws. The tax function is therefore involved in commercial decision-making processes and provides appropriate input into business proposals at an early stage, if appropriate with the support of external advisers, to ensure a clear understanding of the UK tax consequences of any decisions made.

### Approach toward dealings with HMRC

In dealings with HMRC and all UK Tax Authorities, Gartner and its UK tax team work to the follow core principles:

- Fully comply with all legal obligations
- Undertake all dealings with HMRC in a co-operative, open, collaborative, professional and timely manner.
- Will only seek rulings/clearances/pre-approvals from HMRC to confirm the applicable treatment based on full disclosure of the relevant facts.
- When interpreting the UK tax laws, we will be guided by HMRC guidance notes/manuals and/or external advisers, to ensure the relevant law is interpreted as intended.

This UK tax strategy has been approved by the Board of Gartner UK Limited on behalf of all group companies.

Date published 20 December 2023