

Supply Chain Coordination Limited Tax Strategy 2026 / 2027

Supply Chain Coordination Ltd (“SCCL”) is the company at the heart of NHS Supply Chain. It provides oversight and operational management for NHS Supply Chain and its service providers.

SCCL is the legal entity through which NHS Supply Chain undertakes its procurement services and transacts with customers and suppliers.

Introduction

This document outlines the tax strategy for SCCL in accordance with Schedule 19 of the Finance Act 2016 for the financial year ended 31 March 2027. All references to tax and taxation concern taxes listed in paragraph 15(1) of Schedule 19, and SCCL regards this publication as complying with the duty under paragraph 16(2).

The Board of Directors are responsible for review and approval of the company’s tax strategy.

The Finance Executive Director is responsible for its implementation and control.

Day-to-day responsibility lies with the Finance team.

Objectives

The objectives of our tax strategy are to:

- Comply with all regulatory and statutory rules, regulations and disclosures required;
- File all returns in full and on time;
- Pay all taxes due on time;
- Be co-operative, open and honest, providing information with clarity and transparency;
- Conduct tax planning only in line with normal commercial objectives; and
- Never engage in aggressive and evasive tax planning.

How we manage tax risks

We continually review and monitor our risks through assessment of our tax risk register. Material tax risks are escalated as necessary, ultimately to the Board of Directors.

Relevant individuals within our finance team, who have day-to-day responsibility, have appropriate tax training to identify any new risks arising from commercial decisions, or changes to the assessment of existing risks. Wherever we are unsure as to any tax position or uncertainty, we engage external advice from reputable professional tax advisory and compliance companies.

Tax issues and risks

Our tax risks include:

Compliance risks

We strive to ensure that all tax returns are accurate and are filed on time. Our key financial systems are subject to internal audit on an annual basis. We also regularly review any changes to regulatory and statutory requirements, to ensure that we remain compliant.

Operational risks

The finance team works very closely with operational teams across the business, which ensures that any commercial, financial and operational decisions are taken after proper cross-functional discussion and communication.

Reputational risks

Compliance with our tax objectives ensures that there is no adverse impact upon our reputation as a result of poor tax planning or management, or through the avoidance of tax.

Our attitude to tax planning

Our attitude to tax planning is consistent with our tax objectives and is undertaken in accordance with relevant legislation. We do not knowingly take any tax risks.

Our relationship with HMRC

We seek to liaise with HMRC to discuss any tax issues or risks arising, either directly or via external advisors.

We aim to be collaborative, honest, open, timely and transparent in all of our dealings with HMRC.