



**GESTAMP WROCŁAW SP. Z O.O.  
TAX MANAGEMENT STRATEGY 31/12/2022**

# ORGANISATIONAL STRUCTURE

## **This tax strategy statement applies to Gestamp Wrocław Sp. z o.o. organisational structure:**

Gestamp Wrocław Sp. z o.o., is a company incorporated in Poland. Our parent company, Gestamp Automoción, S.A., is a multi-national company that is incorporated in Spain and listed on the Spanish Stock Exchange, (hereinafter referred as “Gestamp Automoción Group”). Gestamp Wrocław Sp. z o.o. is registered with the Wrocław-Fabryczna District Court, VI Financial Department of the National Court Register, number 17870 Gestamp Wrocław Sp. z o.o. has the tax identification NIP number: 5272108234 and the statistical REGON number: 012971042. The registered office / headquarters of Gestamp Wrocław Sp. z o.o. is located in Wrocław, Eugeniusza Kwiatkowskiego 3.

Gestamp Wrocław Sp. z o.o., as a tier 1 supplier, regularly trades goods and services with Automotive Original Equipment Manufactures (OEM) and Gestamp Automoción Group companies all over the world.

### **Scope:**

Polish Law requires Gestamp Wrocław Sp. z o.o. to publish its tax strategy online on an annual basis. Gestamp Wrocław Sp. z o.o.'s Tax Strategy has been hereby published on the website of the Gestamp Automoción Group, available at: <https://www.gestamp.com> in accordance with article 27c of the Act of 15 February 1992 on Corporate Income Tax.

This tax strategy relates to the year ending 31st December 2022.

# TAX MANAGEMENT AND COMPLIANCE (1/4)

## Processes and Procedures on dealing with Tax Duties:

Gestamp Wrocław Sp. z o.o. has a low appetite for taxation risk. When any risks arise they are identified, evaluated and managed proactively. We will seek external advice when there are uncertainties or complexities with any risks that arise. If it is recommended - Gestamp Wrocław Sp. z o. o. may submit requests for individual tax rulings. In such a case, Gestamp Wrocław Sp. z o.o. acts in accordance with the obtained rulings until the legal status and facts are up-to-date.

Tax decisions are made at all times in a manner that is in line with Gestamp Automoción Group policy and strategies. Day to day matters are handled by the Finance and Controlling departments at Gestamp Wrocław Sp. z o.o. along with the Corporate Tax Area and specialist advice sought from qualified tax professionals when required. In addition, the company's Board of Directors works closely with the Corporate Tax Area in order to both set the tax policy and to decide on tax planning matters.

Gestamp Automoción Group and Gestamp Wrocław Sp. z o.o. in particular, are always seeking to develop their own people in order to improve the quality of our reporting and to minimise risk to the business. In order to ensure the highest professional standard in case of VAT & CIT the company is in touch with the Corporate Tax Area that renders tax services as well as with external tax advisors.

We understand the value of our financial reporting to our management and stakeholders, and we work to provide enhanced, transparent and balanced disclosure of our tax affairs in order to facilitate the information to the management and the relationships with our stakeholders. In doing so we hope to be recognised as a vital business partner by our stakeholders.

# TAX MANAGEMENT AND COMPLIANCE (2/4)

In particular, Gestamp Wrocław Sp. z o.o. has procedures in place in order to assure the fulfilment of all the tax obligations required by the tax law. As a matter of example, it has procedures for maintaining due diligence in terms of Polish withholding tax and in the field of verification of contractors for Polsu VAT purposes, as well as internal DAC6/MDR procedures aimed at counteracting failure to comply with obligations to report tax- planning schemes. Additionally Gestamp Wrocław Sp. z o. o. uses the reduced 0% VAT rate in intra – community supplies and export transactions.

## **Compliance with tax duties:**

- Gestamp Wrocław Sp. z o.o. is committed to complying with all local statutory tax regulations by both the letter of the law and the spirit with which it was written across all the countries that we operate in. Gestamp Wrocław Sp. z o.o. seeks to report tax information and obligation in a timely manner and ensure that the information contained within has integrity. After the fulfillment of tax obligations, Gestamp Wrocław Sp. z o.o. makes the payment of tax liabilities, if they arise from the tax calculation.
- At Gestamp Automoción Group we recognise that in Poland we are liable for a broad range of Polish taxes including but not limited to: VAT, Withholding tax, Corporation income tax, Personal income tax.
- Gestamp Automoción Group claims properly available tax allowances, deductions, reliefs, incentives, exemptions and credits where available, in all cases in accordance with applicable law.
- Gestamp Wrocław Sp. z o.o. has a permit to also conduct the business activity in the Wałbrzych Special Economic Zone and benefits from a tax exemption.

# TAX MANAGEMENT AND COMPLIANCE (3/4)

In particular, during FY 2022 Gestamp Wrocław Sp. z o.o. has complied with the following taxes and taxes obligations:

Tax	Tax obligations	Period		Term
		Monthly	Yearly	
Podatek VAT	<ul style="list-style-type: none"> <li>JPK V7M</li> <li>Declaration VAT-UE</li> </ul>	•		25th of each month
Podatek dochodowy CIT	• Declaration CIT- 8 with the attachments CIT-8/0, CIT/8S		•	June, 30th
	• IFT-2R		•	March, 31th
Podatek dochodowy CIT	• WH-OSC*		•	January, 31th
	• CIT-10Z		•	January, 31th
Podatek dochodowy PIT	• Declaration PIT-4	•		20th of each month
	• Declaration PIT-4R	•	•	January, 31th
Podatek rolny	• Declaration to comune office		•	January, 15th
Intrastat	• Intrastat declaration	•		10th of each month

\* no later than the last day of the second month following the month in which the amount of PLN 2 million was exceeded.

In 2022 Gestamp Wrocław Sp. z o.o. has applied to the Lublin Tax Office for an opinion on the application of pay & refund preferences for passive receivables paid to a related company based in Spain.

## TAX MANAGEMENT AND COMPLIANCE (4/4)

In addition, Gestamp Wroclaw Sp. z o.o. has also completed the following Transfer Pricing obligations during FY 2022:

Transfer Pricing Obligations
Local file report
Masterfile report
Statement on transfer pricing
TPR-C form
CbC-P
CbC-R

Finally, in reference to DAC 6 / MDR reporting, Gestamp Wroclaw Sp. z o.o. has not reported to the Head of the National Tax Administration any tax schemes as referred to in article 86a § 1 point 10 of the Tax Ordinance Act.

# NATIONAL TAX ADMINISTRATION AND RELATED PARTIES (1/2)

- **Cooperation with the National Tax Administration:**

An important part of our tax strategy and policies is the maintenance and development of a strong, proactive working relationship with the National Tax Administration. We always seek to be transparent with the National Tax Administration and, in cases of interpretation or complexity, work with them on a real time basis to determine the amount of tax due and asking for advice when dealing with matters open to interpretation. We hope to foster an open and collaborative working relationship with them.

Gestamp Wrocław Sp. z o.o. has not concluded any cooperation agreement under the so-called Cooperation Program.

- **Transactions with related parties:**

Transactions carried out by Gestamp Wrocław Sp. z o.o. with related parties that exceed the 5% of the balance sheet total of assets:

Company	Country	Transactions	Amount (PLN)
Gestamp Polska Sp. z o.o.	Polska	Purchase/sale of finished/semi-finished goods	286 247 572,25
		Purchase/sale of dies	122 834,40
Gonvarri Polska Sp. z o.o.	Polska	Purchase of raw material	129 440 182,79
Gonvauto Thuringen	Niemcy	Purchase of raw material	47 428 287,53
Gescrap Polska Sp. z o.o.	Polska	Purchase/sale of finished/semi-finished goods	24 200 316,73

# NATIONAL TAX ADMINISTRATION AND RELATED PARTIES (2/2)

- **Transactions with related parties (Continued):**

The transactions carried out can be defined as follows:

- Purchase/sale of finished/semi-finished goods: Gestamp Wroclaw Sp. z o.o.'s main business activity is the manufacture of parts and accessories for vehicles to sell them to the final client or to group companies. It purchases/sales either subsets to be subsequently incorporated into the production process or finished products when there is a lack of capacity to directly manufacture them.
- Purchase/sale of raw materials: The Gonvarri Group is the main supplier (not the only one) of raw materials, steel cut coils. It is worth highlighting that the purchase price of such raw material is established in the agreements signed by the Gonvarri Group companies and our clients (unrelated to Gestamp Automoción Group), although the product may be first purchased by Gestamp Wroclaw Sp. z o.o. manufacturers to be used in the manufacturing of the product ordered by such client.
- Purchase/sale of dies: Manufacturing plants may purchase dies from companies belonging to the Tooling division or other companies of the Group.



- **Restructuring projects:**

There are not at the moment any restructuring projects planned and/or in force which may affect the amount of the taxpayer's tax liabilities of the related parties.

- **Applications filed by the taxpayer:**

In 2022, Gestamp Wroclaw Sp. z o.o. applied for an opinion on the application of preferences for the pay & refund mechanism.

Application	Yes/No
General Tax Ruling	No
Individual tax Ruling	No
Binding rate information	No
Binding excise information	No
Opinion on the application of pay & refund preferences	Yes

- **Tax settlements:**

During FY 2022, there have not been any tax settlements in the jurisdictions pursuing harmful tax competition as listed in the regulations issued under Personal Income Tax and Corporate Income Tax laws and the announcements of the Minister of Finance.

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