





- 01 Background and purpose of this report
- 02 Executive summary
- 03 TTC of the Colonial Group in 2022
- 04 Analysis by geographic area
- 05 Annexes

Background and purpose of this report

- > To properly explain the importance of the Colonial Group's tax contribution is a priority for the Group from the standpoint of transparency and corporate social responsibility.

PURPOSE AND SCOPE

The purpose of this report is to obtain and analyse the data relating to the Total Tax Contribution of the Colonial Group (the Group) in 2021, considering all the territories in which the Group operates: Spain and France.

The data for 2022, as well as the analysis of contribution profiles and certain indicators, were compared with the equivalent data for 2021. In addition, the trend for the period 2019 to 2022 is assessed.

Given the prevailing economic environment, the current socio-economic debate has focused on the contribution that large sectors of activity make to the public treasury of the jurisdictions where they carry out their business activities and on how their tax contribution should be distributed.

Against this background, and as provided for under the Group's current fiscal strategy, compliance with prevailing tax legislation at all times is part of the principles that underpin the Group's corporate responsibility, and taxes paid are one way in which it contributes to the economic and social development of the communities in which it operates.

Since 2019, Colonial decided of its own accord to publicly itemise the main tax payments in those countries in which it operates. This reflects the importance given by Colonial to tax matters, as well as its level of commitment in this arena.

Through this study it is possible to identify, measure and communicate the corporate worth of the Colonial Group's tax contribution so that it can be effectively included in the value of the company's reputation, given the value it generates and contributes to society. This report aims to address the concept of corporate social responsibility with broader scope, highlighting the social function stemming from the Colonial Group's tax contribution.

The tax information used in this report is presented in such a way that the tax information has greater versatility and integrity so that it can be presented in accordance with the parameters demanded by the different stakeholders.

TCC METHODOLOGY

PwC's Total Tax Contribution Methodology¹ ("TCC") measures the total impact of a company's tax payments. It is assessed from the standpoint of the total contribution of taxes paid directly or indirectly to the various administrations as a result of the Group's economic activity.

The following points are essential for this methodology:

1. It distinguishes between taxes that are a cost to the Group and taxes that it collects

Taxes borne are those taxes that the Colonial Group has paid to the tax authorities of the different States in which it operates. These are taxes which have represented an effective cost for the Group, such as, for example, the tax on the property it owns.

Taxes collected are those that have been received as a result of the Group's economic activity, and do not entail any cost for the Group, other than managing them.

However, these amounts are paid into the public treasury as a result of the economic activity carried out by the Group, and should therefore be included in the analysis of the tax contribution made by the Colonial Group.

The TTC methodology is consistent with the OECD approach, which highlights the relevance of the role of business groups in the tax system as well as payers of taxes that entail a cost (*"Legal Tax Liability"*) and as "collectors" of taxes on behalf of others (*"Legal Remittance Responsibility"*), set forth in working paper number 32, *"Legal tax liability, remittance responsibility and tax incidence"*.

2. As taxes are called by different names in different countries, the taxes borne and collected are divided into 5 major categories:

- i. **Profit:** this includes taxes levied on gains earned by companies such as business tax and taxes levied as withholding taxes on payments to third parties.
- ii. **Property:** taxes on the ownership, sale, transfer or occupancy of property.
- iii. **People:** taxes associated with employment, both borne and collected, which include employee income tax withholdings or social security payments payable by both the employee and the company.
- iv. **Product:** they take into account indirect taxes on the production and consumption of goods and services, including VAT, customs duties, etc.

¹ Véase <https://www.pwc.com/gx/en/services/tax/publications/total-tax-contribution-framework.html>

TCC METHODOLOGY

- v. **Planet:** taxes on the supply, use or consumption of products and services deemed to affect the environment. When classifying taxes as environmental, the definition agreed in the harmonised statistical framework developed in 1997 jointly by Eurostat, the European Commission, the Organization for Economic Cooperation and Development (OECD) and the International Energy Agency (IEA), according to which environmental taxes *“are those whose tax base is a physical unit (or a proxy of a physical unit) of something that has a proven, specific negative impact on the environment”*, has been used. All energy and transportation and value-added taxes are included. The Spanish National Statistics Institute (INE) has adopted this definition for the purpose of classifying a tax as an environmental tax, although this approach has been contested in some cases on the grounds that the legislator has not established them for environmental purposes.

3. It covers all tax payments made to Public Administrations

The figures contained in this report include tax payments made to public administrations for items which, due to their characteristics, are part of a taxation process, although for historical or related reasons they are not classified as such.

The above data also include the contributions to the different Public Administrations in the form of “social security contributions”, an approach consistent with the philosophy implemented by the OECD in the analysis of a country's tax burden, since they are a compulsory contribution that is generally a significant part of the State's revenue and which, given its tax rather than contributory nature, is clearly of a fiscal nature in Spain.

The OECD does not expressly refer to interest on late payment and surcharges—from the perspective of possibly considering surcharges and interest on late payment as a higher (or lower) contribution—in its document on the classification as a tax on the various payments to public administrations. In line with this criterion, for the purposes of this report they are not considered as a tax contribution.

The document also clearly indicates how fines and sanctions would not be considered as taxes, even if they are amounts paid to the Tax Authorities, and should therefore not be considered as a greater contribution. So the criterion followed by the OECD is maintained, and they are not considered as a greater contribution either.

TCC METHODOLOGY

4. Adapts to the specific circumstances of the organisation

A full 100% of the tax contribution of those companies that consolidate with the parent company by the full consolidation method in Spain and France is taken into account when calculating the overall TTC of the Colonial Group.

The Group records its investment property at fair value through profit or loss. This value is determined every six months by independent appraisers. To mitigate the accounting effect of these unrealised capital gains/losses, the Group presents a normalised Total Tax Contribution Ratio, which it calculates by eliminating the impact of recording its investment property at fair value from income before taxes borne.

5. Certain special considerations apply for Value Added Tax and equivalent taxes

Value added tax (and equivalent taxes) is a tax on goods and services levied, and its amount is the result of the net payments made by the Group to the tax authorities in each of the jurisdictions in which it operates in the relevant period.

Therefore, considering how the VAT process functions, the figure indicated for a given country for VAT comprises the positive amount paid to the relevant tax authorities, which arises from deducting the VAT due from the amount of VAT deducted.

Where, for the year as a whole and for a country, the net amount resulting from subtracting VAT due from VAT deducted is negative as a result of a refund, this item will be empty.

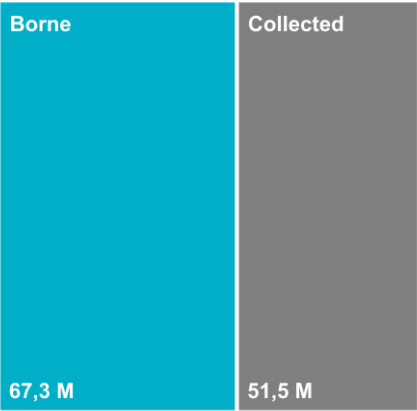
And VAT amounts that are not recoverable because the value chain cannot be continued through the pass-through process will be considered as tax borne on products and services, to the extent that they represent a cost for the company.

Executive summary

> The Colonial Group’s tax contribution amounted to 118.8 million euros in 2022, of which 57% corresponds to taxes borne and 43% to taxes collected.

TOTAL TAX CONTRIBUTION 2022

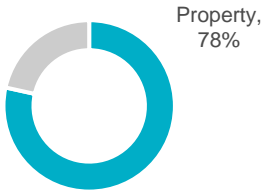
€118.8m



TAXES BORNE IN 2022

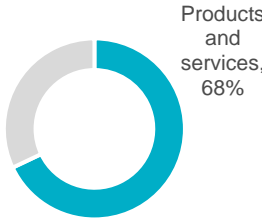
Taxes borne by Colonial in 2022 amounted to 67.3 million euros. Of particular importance were **property taxes**, which account for 78%

The main item of property taxes borne by Colonial relates to **property tax** and , as well as the taxes derived from the purchase of the Pasteur building in Paris, France.

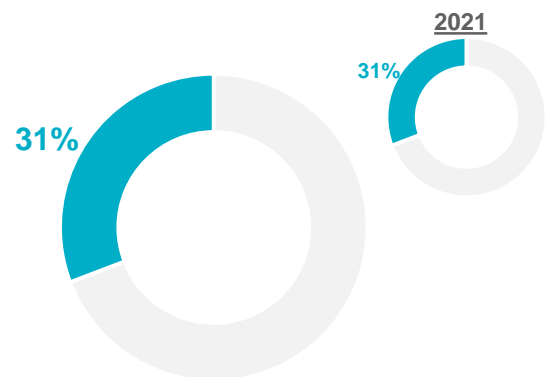


TAXES COLLECTED IN 2022

The **taxes collected** by Colonial in 2022 amounted to 51.5 million euros the most important of these being **taxes on products and services**, which account for 68% of total taxes collected, the most significant being the value added tax.



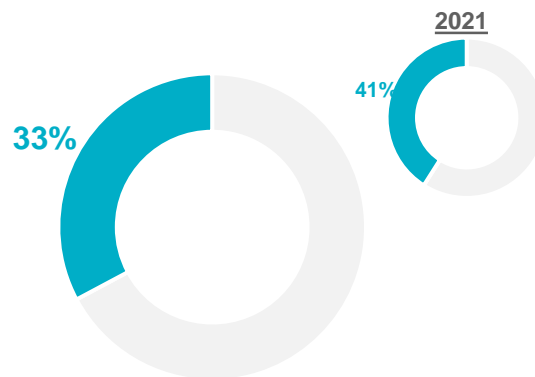
DISTRIBUTED TAX VALUE IN 2022



Percentage represented by the taxes borne and collected on the total value generated (taxes borne and collected, dividend paid and wages and salaries net of taxes collected and net interest paid).

The value generated by the Colonial Group amounted to 385 million euros. **31% of the value generated by the Group has been paid to the public administration in the form of tax payments.**

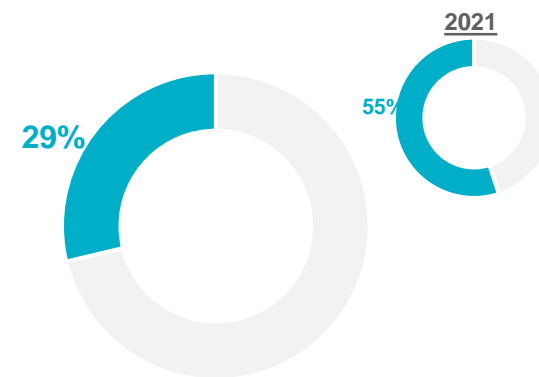
COLONIAL GROUP TAX CONTRIBUTION WITH RESPECT TO 2022 REVENUE



Percentage represented by taxes borne and collected on the amount of the consolidated revenue.

For every 100 euros of the Group's revenue, 41 euros are used to pay taxes, 19 euros of which are taxes borne and 14 euros of which are taxes collected.

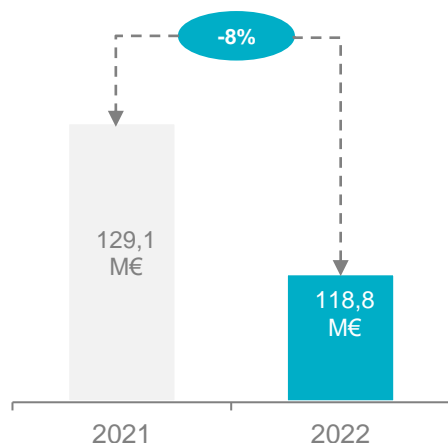
NORMALISED TOTAL TAX CONTRIBUTION RATE FOR 2022



Percentage represented by taxes borne on consolidated profit/(loss) before taxes borne adjusting for asset revaluations.

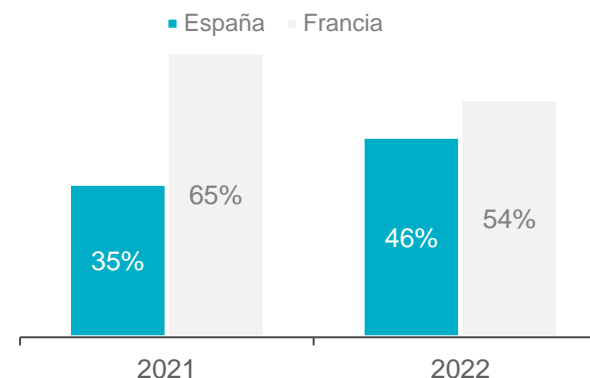
In 2022, the Group's normalised TTC accounts for 29% of pre-tax profit before taxes borne, compared to 55% in 2021, i.e. a decrease of 26%, mainly due to the increase in income before input taxes and the decrease in input taxes.

TREND IN TTC 2021-22



Colonial's **Tax Contribution** in Spain has decreased by 8% compared to 2021, mainly as a result of the decrease in payments related to corporate transactions carried out in 2021.

GEOGRAPHIC DISTRIBUTION OF THE TAX CONTRIBUTION IN 2022



Of every 100 euros that the Colonial Group pays in taxes throughout the world, 46 euros are paid in Spain, and the rest in France.

Tax Contribution of the Colonial Group in 2022

ANALYSIS OF THE TOTAL TAX CONTRIBUTION IN 2022



The Colonial Group's total tax contribution from the countries in which it is present amounted to **118.8 million euros during the 2022 financial year**, and 46% of it corresponded to the contribution made in Spain.

In this respect, 57% corresponds to taxes borne that represent a cost for the Group, and the remaining 43% relates to taxes collected by the Group in the course of its economic activity.

■ Collected ■ Borne

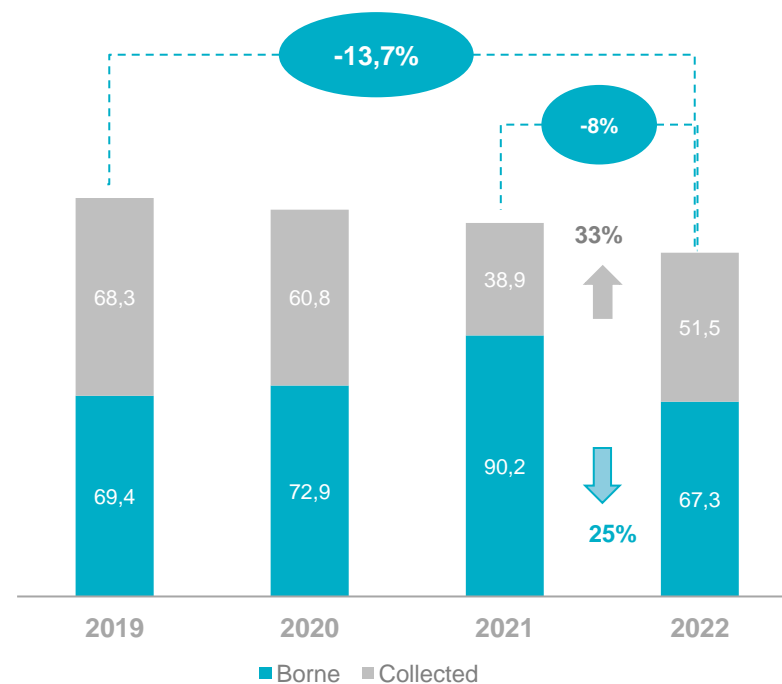
Total tax contribution over time in 2022

The tax contribution for 2022 decreased by 8% compared to 2021.

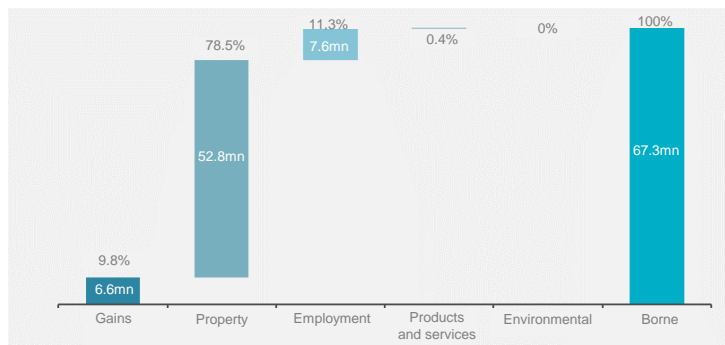
Taxes collected increased by 33% with respect to 2021, mainly due to the increase in taxes collected for withholding taxes on dividends distributed, as well as VAT.

In contrast, **input taxes** decreased by 25% compared to the previous year, mainly due to property taxes paid in 2021 in connection with the corporate restructuring undertaken by the Group in France.

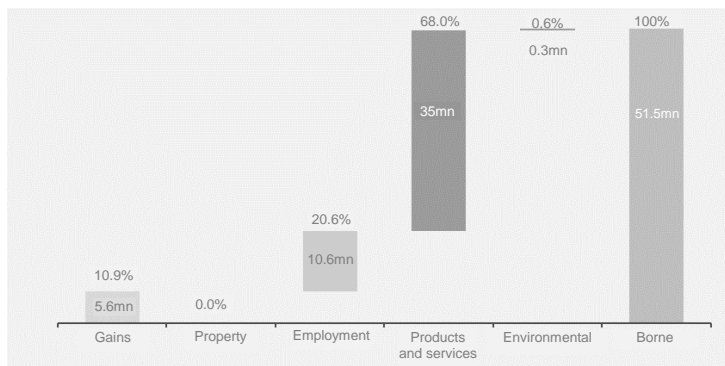
TOTAL TAX CONTRIBUTION OVER TIME



BREAKDOWN OF TAXES BORNE



BREAKDOWN OF TAXES COLLECTED



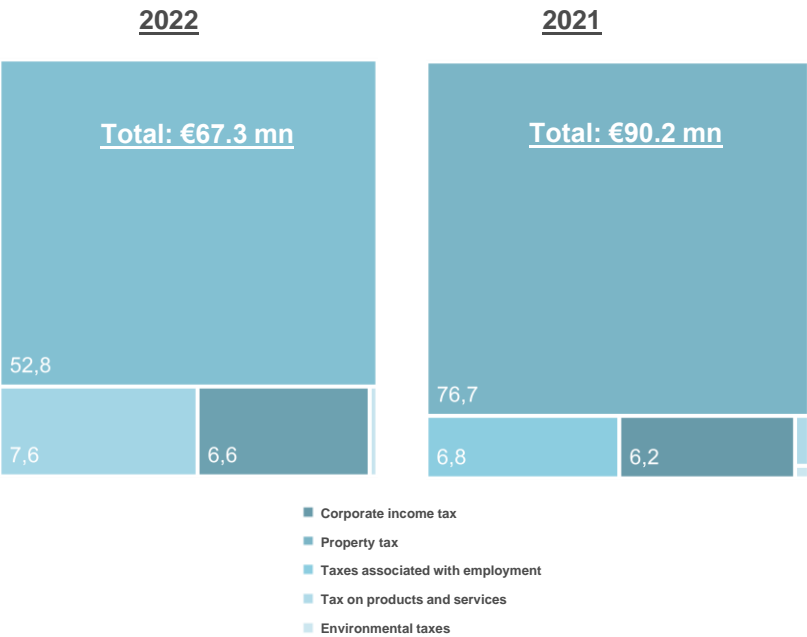
ANALYSIS OF THE TAXES BORNE IN 2022

Profile of taxes borne

Taxes borne by the Colonial Group in 2022 amounted to **67.3 million euros**.

Of particular importance were property taxes, which amounted to **52.8 million euros**, and represented **78% of total taxes borne**.

Type of taxes borne by Colonial



The main item of **property taxes** is property tax (66%), followed by the costs arising from the purchase of the Pasteur property in France (27%), fees for building permits and authorisations, the tax on construction, installations and works and the tax on the increase in value of urban land, which together represent 7% of the Group's total payments for taxes borne, amounting to **52.8 million euros**.



Employment-related taxes accounted for 11% of the Group's input tax contribution in 2022. This amount is made up of contributions made to social security (or similar bodies), amounting to **7.6 million euros**.



Income taxes accounted for about 10% of the total taxes borne by the Group, amounting to **6.6 million euros**.

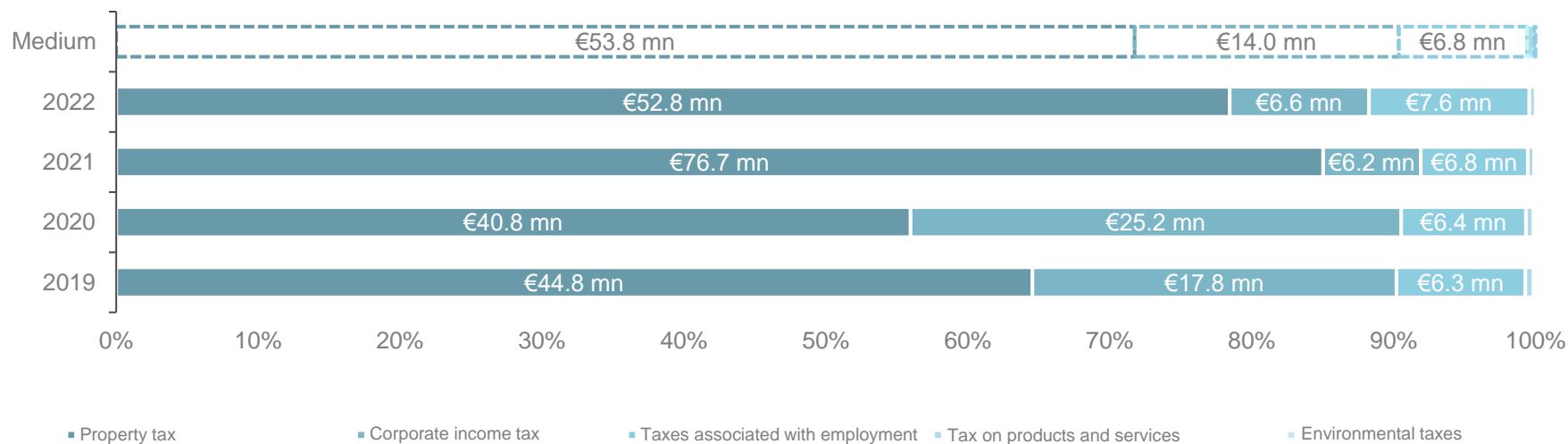


Taxes on products and services mainly correspond to different taxes paid to the Local Administration, and amount to **0.3 million euros**.



Environmental taxes of the Group correspond mainly to waste fees, and amount to less than **0.1 million euros**.

ANALYSIS OF INPUT TAXES IN 2019-22



The main item of taxes borne by the Colonial Group is **property taxes**, which accounted for 78% in 2022, the period under analysis.

The property tax, or similar taxes, remained stable in the periods analysed, between 33.8 million in 2019 and 35.1 million in 2022.

Employment-related taxes represented 11% in 2022 and 8% in 2021. During the years analysed, the percentage of taxes borne was between 11% and 8%.

Income taxes represented 10% in 2022. The relative weight of taxes borne will depend on the results of Group companies subject to corporate income tax in each country.

The remaining taxes borne, i.e. **taxes on products and services and environmental taxes**, together represent around 0.4% of the total taxes borne by the Group.

ANALYSIS OF THE TAXES COLLECTED IN 2022

Profile of taxes collected

Taxes collected by the Colonial Group in 2022 amounted to **51.5 million euros**.

Of particular importance were taxes on products and services, which amounted to **35 million euros**, and represented **68% of total taxes collected**.

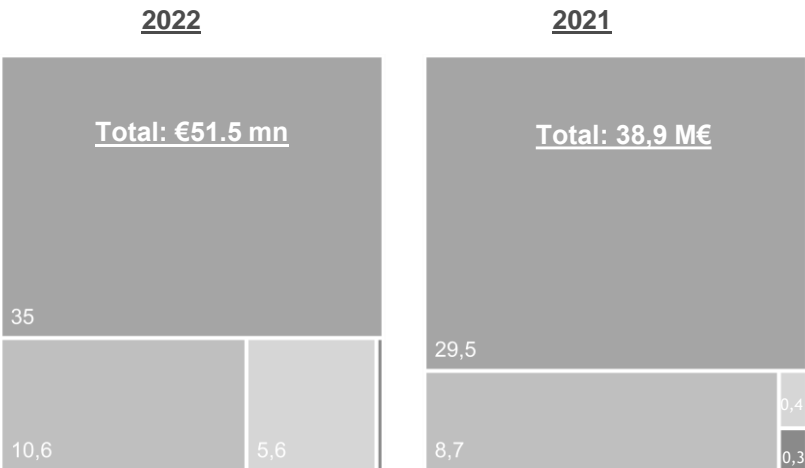


The main item of taxes collected are **taxes on products and services**, which correspond entirely to Value Added Tax (and equivalent taxes) collected and paid by the Colonial Group in the different jurisdictions in which the Group operates, representing 68% of the total payments made by the Group for taxes collected. The total is **35 million euros**.



Employment-related taxes accounted for 21% of the Group's tax contribution in taxes collected in 2022. This amount is composed of amounts withheld from employees for personal income tax and social security contributions (or similar bodies), for a combined amount of **10.6 million euros**.

Type of taxes collected by Colonial



Income taxes accounted for about 11% of the total taxes collected by the Group, amounting to **5.6 million euros**. In relation to 2021, they increased by 5.2 million euros, mainly in respect of withholding taxes on dividends paid during the year, both to residents and non-residents.

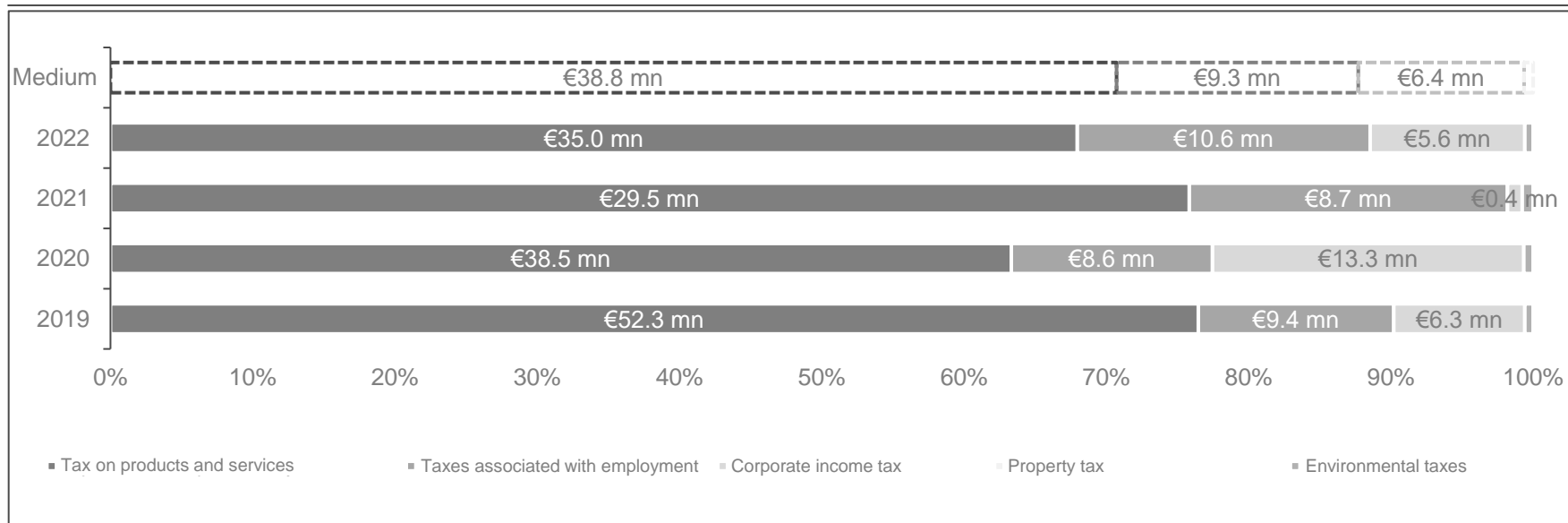


Environmental taxes accounted for 1% of the total taxes collected by the Group, referred mainly related to waste fees, and totalled **0.3 million euros**.

- Corporate income tax
- Property tax
- Taxes associated with employment
- Tax on products and services
- Environmental taxes

Source: Prepared in-house

ANALYSIS OF TAXES COLLECTED IN 2019-22



The main item of taxes collected by the Colonial Group is **taxes on products and services**, which in the period analysed represented between 68% in 2022 and 76% in 2021, and which corresponds entirely to value added tax.

Income taxes represent the third largest item of taxes collected, accounting for 11% in 2022 and 1% in 2021. The increase is mainly due to withholding taxes levied on dividends paid by the Group.

The second largest item of taxes collected is **employment-related taxes**, which represented 21% in 2022 and 22% in 2021.

The remaining taxes collected relate to environmental taxes, which together account for around 1% of the total taxes collected by the Group.

- > In 2022 the tax contribution rate stands at 29% of the profits before taxes borne. This represents a decrease of 26% compared to 2021 mainly due to the increase in income before input taxes accompanied by a reduction in input taxes.

TTC INDICATORS

Total Tax Contribution Rate

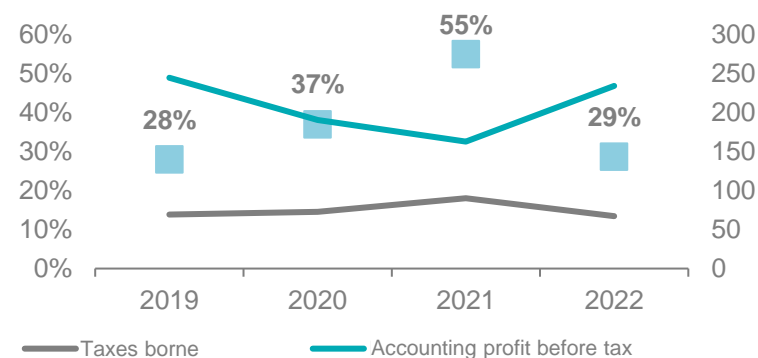
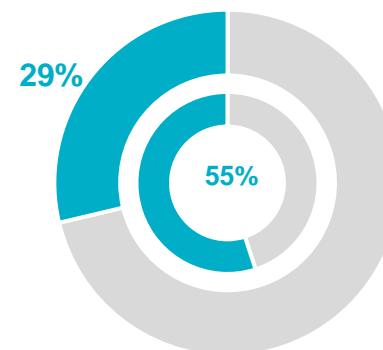
The Tax Contribution rate is an indicator of the cost of taxes borne in relation to profits earned.

It is calculated as the percentage of taxes borne with respect to income before those taxes borne, taking into account consolidated figures that include the activity carried out by the Group at a global level.

In 2022, input taxes decreased by 25%, mainly due to property taxes incurred in 2021 in connection with the corporate restructuring undertaken in France.

The normalised TTC ratio stood at 29%, compared to 55% in 2021, i.e. a decrease of 48%, mainly due to the increase in income before input taxes and the decrease in input taxes discussed above.

Normalised TTC rate of the Colonial Group in 2022



- > For every 100 euros of the Group's revenue, 33 euros are used to pay taxes. Of that amount, 19 euros are taxes borne and 14 euros are taxes collected.

TTC INDICATORS

TTC compared with revenue

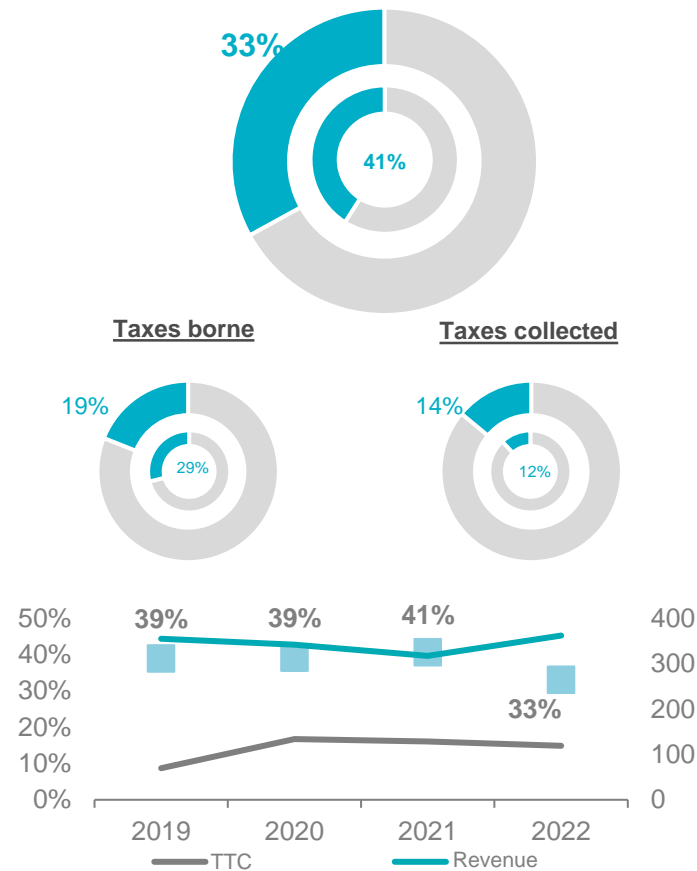
The TTC compared to the Group's revenue is an indicator that shows the amount of tax contribution made by the Group in relation to the size of its business.

For the Colonial Group, the average ratio of Total Tax Contribution to revenue is 33% in 2022 (41% in 2021).

This indicator has decreased by 8% compared to the previous year, mainly due to the increase in revenue.

There has been a slight decrease in the relative weight of taxes borne and collected in relation to revenue.

TTC compared with revenue of the Colonial Group in 2022



- > **The value distributed by the Group grew to 385 million euros, 6% less in relation to 2021. Approximately one third of the value distributed by the Group is in the form of tax payments.**

TTC INDICATORS

Tax value distributed by the Group

According to the TTC methodology, the Group's distributed value is made up of the sum of the following elements:

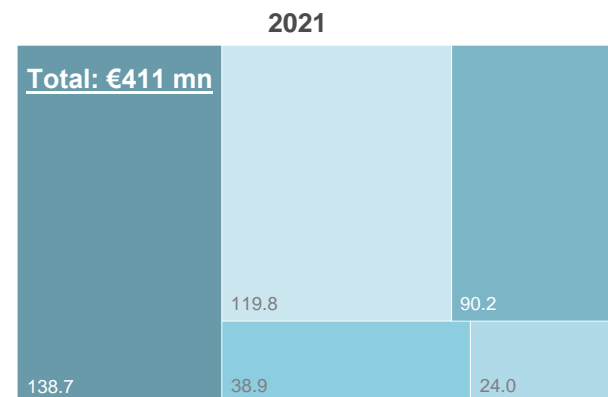
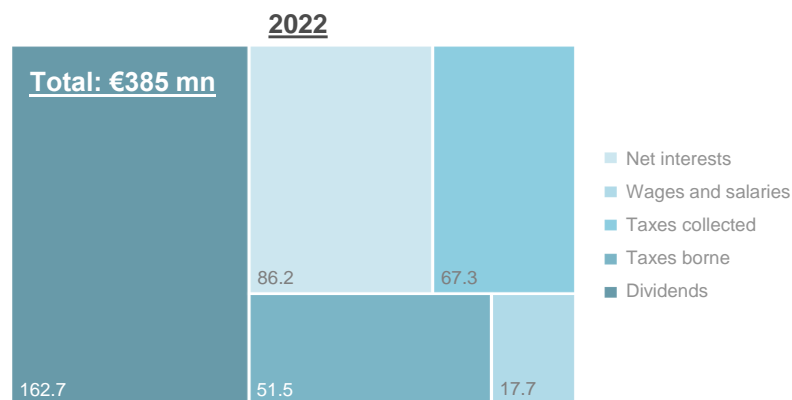
- Net interests,
- Wages and salaries (net of taxes collected from employees),
- Taxes (borne and collected)
- Shareholder value (dividends satisfied net of taxes collected)

The distributed tax value ratio shows what percentage of the total value generated by the Group is allocated to the payment of taxes borne and collected to the Public Administrations.

In essence, the distributed tax value reflects the way in which the Colonial Group contributes the economic value it generates to society.

In 2022, **the total amount of distributed value amounted to 385 million euros**, 119 million of which were paid to the various public administrations as taxes borne and collected.

In 2022 close to **31%** of the value generated by Colonial Group **goes to society through the payment of taxes borne and collected** in the different territories in which it operates.

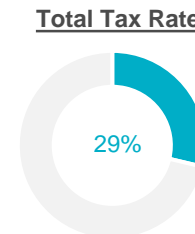
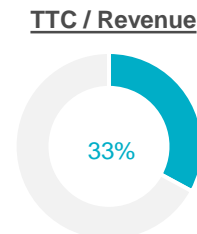
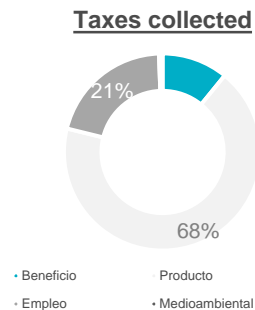
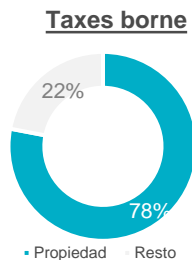
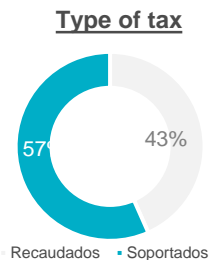


Source: Prepared in-house

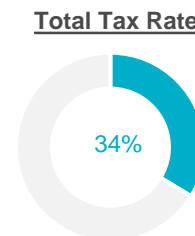
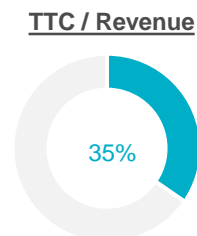
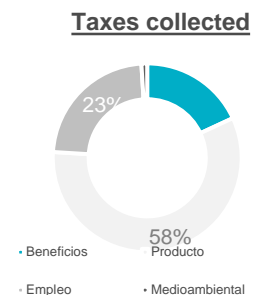
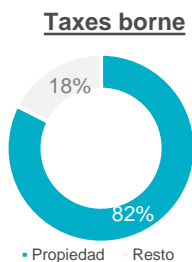
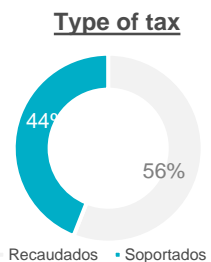
Breakdown by geographic area

Colonial

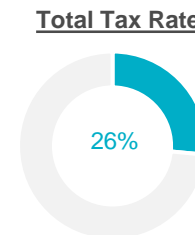
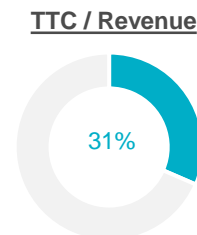
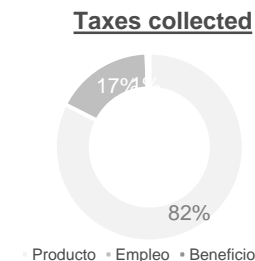
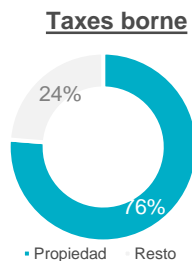
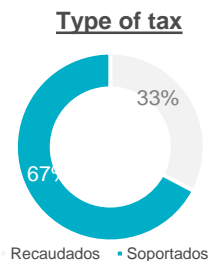
2022
normalised



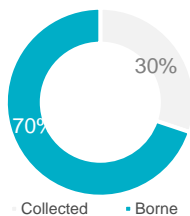
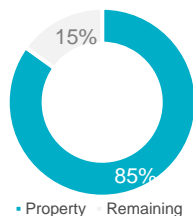
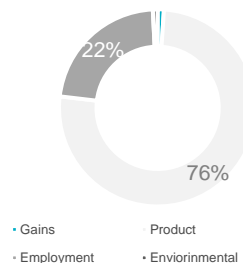
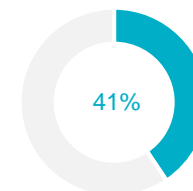
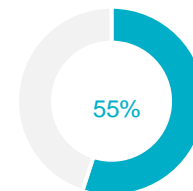
Colonial

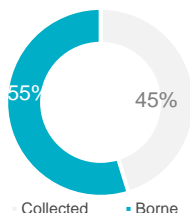
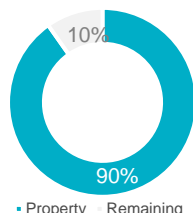
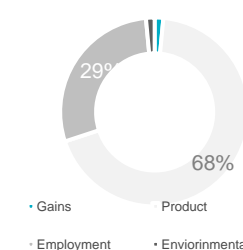
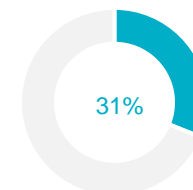
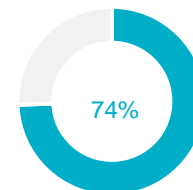
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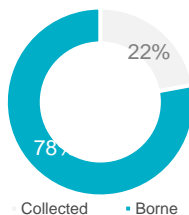
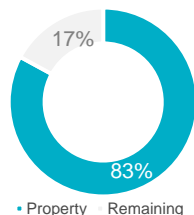
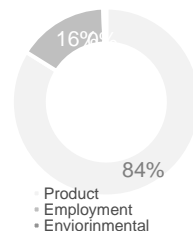
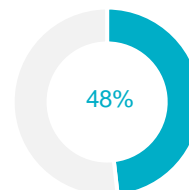
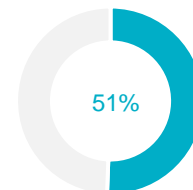
Colonial
2021
normalised

Type of taxTaxes borneTaxes collectedTTC / RevenueTotal Tax Rate

Colonial
Spain

Type of taxTaxes borneTaxes collectedTTC / RevenueTotal Tax Rate

Colonial
France

Type of taxTaxes borneTaxes collectedTTC / RevenueTotal Tax Rate

Colonial

2020
normalised



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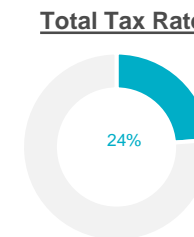
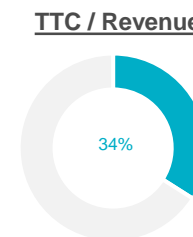
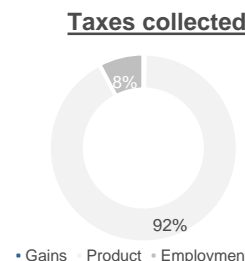
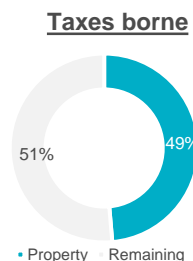
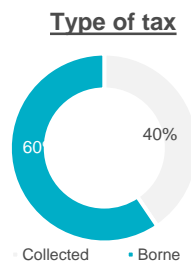
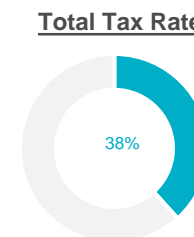
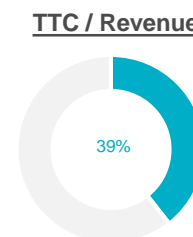
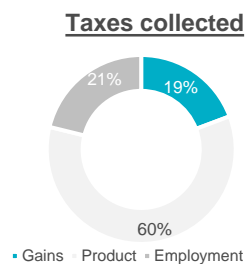
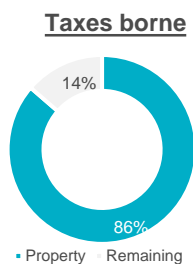
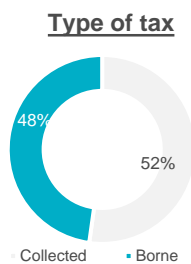
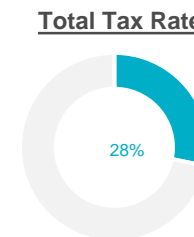
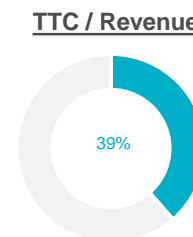
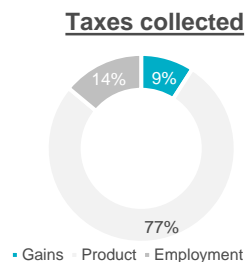
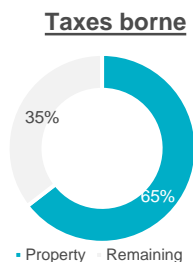
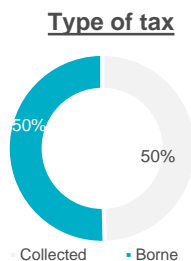



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2019
normalised



Annexes

Anexo I: Resumen indicadores y magnitudes

TOTAL TAX CONTRIBUTION - COLONIAL GROUP 2022

Economic footprint	M€	TTC indicators		Sin revaloriz. NIC 40
				Eco.foodp. TTC ind.
Assets under managemet	13.005,2	1 Total Tax Contributios Ratio (Total taxes borne / PBTB)	77,4%	13.005,2 28,7%
Turnover / Revenue	361,6	2 TTC / Turnover	32,9%	361,6 32,8%
Wages and salaries	26,1	3 Total taxes borne / Turnover	18,6%	26,1 18,6%
Number of full time employees	232,0	4 Total taxes collected / Turnover	14,2%	232,0 14,2%
Profit before taxes	42,0	5 Tax value distributed for the group	30,8%	189,5 30,8%
Profit after taxes	49,6	6 Wages and salaries per employee (€)	112.701	183,9 112.701
Profit before taxes borne (PBTB)	86,9	7 Taxes paid per employee (€)	78.448	234,4 78.448
Dividends	168,3			168,3
Net interests	86,2			86,2
Total taxes borne	67,3			67,3
Total taxes collected	51,5			51,5
Total tax contribution	118,800			118,8

TOTAL TAX CONTRIBUTION - COLONIAL GROUP 2021

Economic footprint	M€	TTC indicators		Sin revaloriz. NIC 40
				Eco.foodp. TTC ind.
Assets under managemet	12.436,0	1 Total Tax Contributios Ratio (Total taxes borne / PBTB)	14,9%	12.436,0 55,4%
Turnover / Revenue	316,7	2 TTC / Turnover	40,8%	316,7 40,8%
Wages and salaries	30,6	3 Total taxes borne / Turnover	28,5%	30,6 28,5%
Number of full time employees	227,0	4 Total taxes collected / Turnover	12,3%	227,0 12,3%
Profit before taxes	563,4	5 Tax value distributed for the group	31,4%	119,1 31,4%
Profit after taxes	566,9	6 Wages and salaries per employee (€)	134.860	114,7 134.860
Profit before taxes borne (PBTB)	607,1	7 Taxes paid per employee (€)	68.282	162,9 68.282
Dividends	138,7			138,7
Net interests	119,8			119,8
Total taxes borne	90,2			90,2
Total taxes collected	38,9			38,9
Total tax contribution	129,1			129,1

Anexo I: Resumen indicadores y magnitudes

TOTAL TAX CONTRIBUTION - COLONIAL GROUP 2020

Economic footprint		M€	TTC indicators		Sin revaloriz. NIC 40	
					Eco.foodp.	TTC ind.
Assets under managemet	12.020,0	1	Total Tax Contributios Ratio (Total taxes borne / PBTB)	65,3%	12.020,0	38,2%
Turnover / Revenue	341,7	2	TTC / Turnover	39,1%	341,7	39,1%
Wages and salaries	24,8	3	Total taxes borne / Turnover	21,3%	24,8	21,3%
Number of full time employees	230,0	4	Total taxes collected / Turnover	17,8%	230,0	17,8%
Profit before taxes	64,8	5	Tax value distributed for the group	33,1%	143,9	33,1%
Profit after taxes	62,8	6	Wages and salaries per employee (€)	107.871	138,2	107.871
Profit before taxes borne (PBTB)	111,6	7	Taxes paid per employee (€)	65.114	190,6	65.114
Dividends	134,4				134,4	
Net interests	129,4				129,4	
Total taxes borne	72,9				72,9	
Total taxes collected	60,8				60,8	
Total tax contribution	133,7				133,7	

TOTAL TAX CONTRIBUTION - COLONIAL GROUP 2019

Economic footprint		M€	TTC indicators		Sin revaloriz. NIC 40	
					Eco.foodp.	TTC ind.
Assets under managemet	12.196,4	1	Total Tax Contributios Ratio (Total taxes borne / PBTB)	6,6%	12.196,4	28,4%
Turnover / Revenue	354,5	2	TTC / Turnover	38,9%	354,5	38,9%
Wages and salaries	24,9	3	Total taxes borne / Turnover	19,6%	24,9	19,6%
Number of full time employees	218	4	Total taxes collected / Turnover	19,3%	220	19,3%
Profit before taxes	1.014,8	5	Tax value distributed for the group	36,3%	202,6	36,3%
Profit after taxes	992,5	6	Wages and salaries per employee (€)	114.385	192,0	113.345
Profit before taxes borne (PBTB)	1.056,9	7	Taxes paid per employee (€)	72.227	244,8	71.570
Dividends	131,8				131,8	
Net interests	98,3				98,3	
Total taxes borne	69,4				69,4	
Total taxes collected	68,3				68,3	
Total tax contribution	137,8				137,8	

Anexo II: Detalle por impuesto y naturaleza

TOTAL TAX CONTRIBUTION - COLONIAL GROUP 2022

Taxes borne	M€	Taxes collected	M€
Profit taxes	6,6	Profit taxes	5,6
Corporate income tax	4,8	Withholding tax on property income distribution	5,3
<i>Withholding tax credits reduced to the Corporate income tax</i>	0,0	Tax deducted at source on payments of interest	0,0
Tax on interest and other taxes on income, profits and gains which apply to companies generally	0,0	Tax deducted at source on payments of royalties	0,0
Other taxes on income, profits and gains relating to specific activity	1,8	Tax deducted at source on payments of subcontractors or suppliers	0,2
		Tax deducted at source on payments made for management and other service charges	0,0
		Tax deducted at source on other payments made	0,1
Property taxes	52,8	Property taxes	0,0
Property tax	35,1	Any taxes on the ownership, use or transfer of property	0,0
Real estate transfer tax	0,0	Real estate transfer tax	0,0
Stamp duty taxes	0,1		0,0
Taxes on intangible assets	0,0		0,0
Registration duty, financial transactions tax (FTT) and other taxes on intangible assets	14,1	Registration duty, financial transactions tax (FTT) and other taxes on intangible assets	0,0
Territorial economic contributions	0,9		
Other transfer taxes on the acquisitions or disposals of assets, net wealth and financial and capital transactions	0,6		
Other taxes paid on the ownership, use or transfer of property	2,0		
People taxes	7,6	People taxes	10,6
Employers' social security contributions	6,0	Employees' social security contributions	2,2
Employment taxes borne by the employer	0,6	Income taxes deducted from employees' wages and salaries through the payroll	8,4
Other significant taxes paid in relation to employing staff	1,0	Other significant taxes on employment collected	0,0
Product taxes	0,3	Product taxes	35,0
Irrecoverable VAT	0,0	Net VAT	35,0
Other sales, consumption and turnover taxes	0,0		0,0
Fuel tax	0,0		
Insurance premium tax	0,1		
Vehicles tax	0,0		
Customs duties and other taxes on international trade and transactions	0,0		
Other taxes on goods and services	0,2	Other taxes on goods and services	0,0
Planet taxes	0,0	Impuestos medioambientales	0,3
Environmental tax	0,0	Any other environmental taxes collected	0,3
Any other environmental taxes borne	0,0		
TOTAL	67,3	TOTAL	51,5

Annex II: Breakdown by tax and type

TOTAL TAX CONTRIBUTION - COLONIAL GROUP 2021			
Taxes borne	M€	Taxes collected	M€
Profit taxes	6,2	Profit taxes	0,4
Corporate income tax	4,3	Withholding tax on property income distribution	0,0
<i>Withholding tax credits reduced to the Corporate income tax</i>	0,0	Tax deducted at source on payments of interest	0,0
Tax on interest and other taxes on income, profits and gains which apply to companies generally	0,0	Tax deducted at source on payments of royalties	0,0
Other taxes on income, profits and gains relating to specific activity	1,9	Tax deducted at source on payments of subcontractors or suppliers	0,2
		Tax deducted at source on payments made for management and other service charges	0,0
		Tax deducted at source on other payments made	0,1
Property taxes	76,7	Property taxes	0,0
Property tax	34,0	Any taxes on the ownership, use or transfer of property	0,0
Real estate transfer tax	1,1	Real estate transfer tax	0,0
Stamp duty taxes	1,4		
Taxes on intangible assets	0,0		
Registration duty, financial transactions tax (FTT) and other taxes on intangible assets	36,0	Registration duty, financial transactions tax (FTT) and other taxes on intangible assets	0,0
Territorial economic contributions	1,1		
Other transfer taxes on the acquisitions or disposals of assets, net wealth and financial and capital transactions	1,9		
Other taxes paid on the ownership, use or transfer of property	1,2		
People taxes	6,8	People taxes	8,7
Employers' social security contributions	5,3	Employees' social security contributions	2,1
Employment taxes borne by the employer	0,5	Income taxes deducted from employees' wages and salaries through the payroll	6,6
Other significant taxes paid in relation to employing staff	1,0	Other significant taxes on employment collected	0,0
Product taxes	0,4	Product taxes	29,5
Irrecoverable VAT	0,0	Net VAT	29,5
Other sales, consumption and turnover taxes	0,0		
Fuel tax	0,0		
Insurance premium tax	0,1		
Vehicles tax	0,0		
Customs duties and other taxes on international trade and transactions	0,0		
Other taxes on goods and services	0,3	Other taxes on goods and services	0,0
Planet taxes	0,1	Impuestos medioambientales	0,3
Environmental tax	0,1	Any other environmental taxes collected	0,3
Any other environmental taxes borne	0,0		
TOTAL	90,2	TOTAL	38,9

Annex II: Breakdown by tax and type

TOTAL TAX CONTRIBUTION - COLONIAL GROUP 2020			
Taxes borne	€M	Taxes collected	€M
Profit taxes	25.2	Profit taxes	13.3
Corporate income tax	24.1	Withholding tax on property income distribution	12.4
<i>Withholding tax credits reduced to the Corporate income tax</i>	<i>-0.7</i>	Tax deducted at source on payments of interest	0.0
Tax on interest and other taxes on income, profits and gains which apply to companies generally	0.0	Tax deducted at source on payments of royalties	0.0
Other taxes on income, profits and gains relating to specific activity	1.8	Tax deducted at source on payments of subcontractors or suppliers	0.2
		Tax deducted at source on payments made for management and other service charges	0.6
		Tax deducted at source on other payments made	0.1
Property taxes	40.8	Property taxes	0.0
Property tax	35.4	Any taxes on the ownership, use or transfer of property	0.0
Real estate transfer tax	0.0		
Stamp duty taxes	0.4		
Taxes on intangible assets	0.0		
Registration duty, financial transactions tax (FTT) and other taxes on intangible assets	0.0		
Territorial economic contributions	2.1		
Other transfer taxes on the acquisitions or disposals of assets, net wealth and financial and capital transactions	1.4		
Other taxes paid on the ownership, use or transfer of property	1.6		
People taxes	6.4	People taxes	8.6
Employers' social security contributions	5.3	Employees' social security contributions	2.1
Employment taxes borne by the employer	0.3	Income taxes deducted from employees' wages and salaries through the payroll	6.5
Other significant taxes paid in relation to employing staff	0.7	Other significant taxes on employment collected	0.0
Product taxes	0.4	Product taxes	38.5
Irrecoverable VAT	0.0	Net VAT	38.5
Other sales, consumption and turnover taxes	0.0		
Fuel tax	0.0		
Insurance premium tax	0.0		
Vehicles tax	0.0		
Customs duties and other taxes on international trade and transactions	0.0		
Other taxes on goods and services	0.4	Other taxes on goods and services	0.0
Planet taxes	0.1	Environmental taxes	0.4
Environmental tax	0.1	Any other environmental taxes collected	0.4
Any other environmental taxes borne	0.0		
TOTAL	72.9	TOTAL	60.8

Annex II: Breakdown by tax and type

TOTAL TAX CONTRIBUTION - COLONIAL GROUP 2019			
Taxes borne	€M	Taxes collected	€M
Profit taxes	17.8	Profit taxes	6.3
Corporate income tax	15.6	Withholding tax on property income distribution	5.5
Withholding tax credits reduced to the Corporate income tax	0.7	Tax deducted at source on payments of interest	0.0
Tax on interest and other taxes on income, profits and gains which apply to companies generally	0.0	Tax deducted at source on payments of royalties	0.0
Other taxes on income, profits and gains relating to specific activity	2.2	Tax deducted at source on payments of subcontractors or suppliers	0.2
		Tax deducted at source on payments made for management and other service charges	0.4
		Tax deducted at source on other payments made	0.1
Property taxes	44.8	Property taxes	0.0
Property tax	33.8	Any taxes on the ownership, use or transfer of property	0.0
Real estate transfer tax	0.0		
Stamp duty taxes	1.8		
Taxes on intangible assets	0.0		
Registration duty, financial transactions tax (FTT) and other taxes on intangible assets	0.0		
Territorial economic contributions	2.3		
Other transfer taxes on the acquisitions or disposals of assets, net wealth and financial and capital transactions	2.3		
Other taxes paid on the ownership, use or transfer of property	4.6		
People taxes	6.3	People taxes	9.4
Employers' social security contributions	5.5	Employees' social security contributions	1.9
Employment taxes borne by the employer	0.3	Income taxes deducted from employees' wages and salaries through the payroll	7.5
Other significant taxes paid in relation to employing staff	0.6	Other significant taxes on employment collected	0.0
Product taxes	0.4	Product taxes	52.3
Irrecoverable VAT	0.0	Net VAT	52.3
Other sales, consumption and turnover taxes	0.0		
Fuel tax	0.0		
Insurance premium tax	0.0		
Vehicles tax	0.0		
Customs duties and other taxes on international trade and transactions	0.0		
Other taxes on goods and services	0.3	Other taxes on goods and services	0.0
Planet taxes	0.1	Environmental taxes	0.4
Environmental tax	0.1	Any other environmental taxes collected	0.4
Any other environmental taxes borne	0.0		
TOTAL	69.4	TOTAL	68.3

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