UK Tax Strategy: Financial Year Ending 31 December 2026

To satisfy the UK legislative requirements of paragraph 19(2) and, as applicable, paragraph 22(2) of Schedule 19 to the Finance Act of 2016, this strategy is published by and on behalf of Global Registration Services Limited, VeriSign Global Holdings Limited, and all other relevant group entities operating in the UK (collectively Verisign UK), which are subsidiaries of VeriSign, Inc. (Verisign).

1. Our approach to tax risk management and governance arrangements

We strive to fully comply with statutory tax obligations by filing accurate timely tax returns, as well as paying any tax liabilities on-time.

Due to the complex nature of tax legislation, potential differences in interpretation can create tax risk. We have sufficient processes and internal controls in place to identify, evaluate, mitigate, and manage risk.

While responsibility for the tax strategy lies with the Board, day-to-day responsibility is delegated to the Group Head of Tax of Verisign. Verisign UK itself has no in-house tax personnel due to its size of operation. However, Verisign has a centralized global tax function based in the United States that is supported by a team of qualified in-house tax professionals and outside tax advisors, which ensure tax controls are followed.

2. Our attitude towards tax planning

Verisign UK seeks to enhance shareholder value and will plan its tax affairs to support this while ensuring that any arrangements comply with current tax legislation. Where uncertainty exists, we may seek appropriate external advice.

3. The level of tax risk we are prepared to accept

Our internal controls, which include Sarbanes-Oxley (SOX) Act compliance, operate to ensure compliance with tax legislation, where uncertainty exists, we may seek appropriate external advice or engage directly with HMRC. When making decisions on tax we consider the materiality of any item, the financial impacts, as well as any perceived reputational risk.

4. Our approach to dealings with HMRC

Our objective is to engage with HMRC in a professional manner with honesty and integrity. We aim to respond to information requests in a timely manner.

Where considered appropriate, we would be prepared to litigate on matters where we disagree with a ruling or decision of a tax authority.