Commonwealth Sport – Tax Strategy

Policy Name	**Tax Strategy**
Policy Owner	Finance
Approved	**Approved by ARC and Board of Directors on xx Jan 2026 and published on the website**
Review Date	

About Us

Commonwealth Sport (CS) is the brand name of the Commonwealth Games Federation (CGF). The Commonwealth Games Federation is the organisation responsible for the direction and control of the Commonwealth Games and Commonwealth Youth Games, and for delivering on the vision of the Commonwealth Sports Movement: Our Commonwealth, united through sport

Our approach to tax risk management and governance

Our Board of Directors, supported by the audit and risk committee, leads our group's tax strategy, which is implemented by our Finance Director with the finance team. The Audit & Risk Committee (ARC) oversees our tax governance and risk management to address potential risks. The "Group" means the Commonwealth Sport Group and all its subsidiaries.

While we are not required to comply with Senior Accounting Officer legislation, we follow best practices and regularly review controls to mitigate tax risk.

We are developing a formal tax policy framework to strengthen standards and controls, including automated systems for tasks such as VAT, and documentation to aid with continuity planning and mitigate single point of failure risk.

We continue to build our finance team's expertise and resources. Additionally, we minimise tax risk and ensure compliance by working closely with professional advisers who provide advice and support on UK and international tax matters.

The level of tax risk we are prepared to accept

We have a low tolerance in relation to tax risk. We seek to ensure that tax risks are fully assessed and minimised.

Our attitude towards tax planning

The Group manages its tax affairs to align with its commercial objectives. Its primary goal regarding taxation is to maintain certainty and compliance. The company does not participate in aggressive tax planning.

Tax planning decisions are reviewed by the ARC and Board of Directors and supported by external tax advice to ensure adherence to applicable tax laws.

As the business develops, steps are taken to remain compliance and avoid material financial and reputational risks to the Group.

In situations involving significant uncertainty, professional advisers are consulted, and, if necessary, advance clearance is sought from HMRC or relevant overseas tax authorities.

Our approach to dealing with HMRC

We are committed to working with HMRC in an open, transparent and cooperative manner.

We are committed to fulfilling our UK tax filing and payment responsibilities, and to cultivating constructive relationships with HMRC by providing all necessary information for the understanding of our business operations and evaluation of tax risk.

Should we discover an error in any submission to HMRC, it is our policy to disclose such errors promptly and remit any additional taxes due as appropriate. Should there be any disputes with HMRC over the application or interpretation of UK tax law, we shall work openly and honestly to resolve the dispute.

This tax strategy has been published by Commonwealth Sport in accordance with Para 16(2) Schedule 19 Finance Act 2016 and applies for the year commencing 1 January 2026.