UK Tax Strategy Summary
for Year Ending 31 December 2019

General Atomics Aeronautical Systems UK Ltd

This document, approved by the board of directors of General Atomics Aeronautical Systems UK Ltd (**GA UK**), sets out GA UK's approach to conducting its UK tax affairs and addressing tax risks for the year ending 31 December 2019.

GA UK is committed to:
- following all applicable laws and regulations relating to its UK tax activities;
- maintaining an open and honest relationship with HM Revenue and Customs (HMRC); and
- applying diligence and care in the management of the processes and procedures by which all tax-related decisions are made by GA UK and in maintaining appropriate tax governance.

Tax decisions
GA UK's decisions are taken in line with its internal relevant processes and procedures, confirming that such decisions are taken at an appropriate level. Tax is considered in commercial decision-making processes and appropriate input is sought into business proposals to establish a clear understanding of the tax consequences of any decisions made. GA UK's approach is to interpret the relevant laws in a reasonable way and to structure transactions consistently.

As GA UK has relatively limited UK functions, external advice may be sought as appropriate to support such decision making.

Risk management
When reviewing the UK tax risks associated with a specific decision or action, GA UK considers:
- the legal and fiduciary duties of directors and employees; and
- the requirements of any relevant internal processes and procedures.

Approach towards dealings with HMRC
GA UK's approach towards its dealings with HMRC is to:
- make fair, accurate and timely disclosure in correspondence and returns, and respond to queries and information requests in a timely fashion;
- seek to resolve issues with HMRC in a timely manner and, where disagreements arise, to work with HMRC to resolve issues by agreement where possible; and
- conduct all interactions with HMRC in an open, collaborative and professional manner.