

Tax Strategy

Jet2 plc Tax Strategy

This document outlines the principles of the tax strategy of **Jet2 plc** and its subsidiaries, together 'the Group'. The tax strategy sets out our approach to tax risk management and planning. The tax strategy has been approved by the Board of Directors ('the Board') and will be reviewed annually and updated as applicable.

This tax strategy applies to the financial year ending 31 March 2026 and is intended to comply with the requirements of Schedule 19 paragraph 16(2) of the Finance Act 2016.

The Group's tax strategy is to comply with all relevant tax laws, rules, regulations, reporting and disclosure requirements, to pay the correct amount of tax due and to maintain our low tax risk status with HMRC.

Attitude to Tax Planning

All decisions and planning with respect to tax are undertaken in response to the Group's commercial activity. The Group has a strong policy of compliance and does not support or implement tax planning that is aggressive or artificial. The Group's tax planning is limited to assessing available claims and reliefs as intended by the legislation.

Governance and Management of Tax Risk

Tax risk is proactively managed by having a clear internal governance framework. The Group's in-house Tax Team report to the Group Chief Financial Officer. The Group Chief Financial Officer has the role of Senior Accounting Officer and is required to have taken reasonable steps to ensure that each operating company has established and maintained appropriate tax accounting arrangements and that appropriate monitoring is in place over those accounting arrangements.

The Group Chief Financial Officer has responsibility for tax at Board level, communicating with, and advising the Board on the Group's tax affairs to ensure:

- the proper control and management of tax risk; and
- the accuracy of tax values stated in the statutory accounts and tax returns.

On a day-to-day basis, all tax matters are managed by the Group's in-house Tax Team, which is integrated into the Group's various business operations. The team provides support and guidance to the business in accordance with the Group's tax strategy. From time to time the Group proactively seeks advice from reputable professional firms to mitigate potential areas of tax risk.

Approach to working with His Majesty's Revenue and Customs ("HMRC")

The Group has the stated objective of maintaining an honest and open working relationship with HMRC.

As such, the Group believes it is essential to:

- make all tax payments in full;
- fulfil all reporting obligations;
- file all tax returns on time and on the basis of open and honest disclosure; and
- communicate with HMRC in real time if determining the correct tax treatment for a significant transaction requires a high level of judgement.

To comply with its filing and reporting obligations, the Group aims to ensure that it has suitable tax accounting systems, robust controls and, as required, appropriate professional advisor relationships, to provide timely, complete and accurate information to HMRC, and that it maintains all records and documentation required.

The Group tax strategy was approved by the Board of Directors for publication on **Jet2 plc**'s website at a meeting held on 19 February 2026.