



Global Tax Strategy

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Uber

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A woman with short dark hair and glasses, wearing a red sleeveless top, is smiling warmly at the camera. She is standing in what appears to be a kitchen or food service area, with shelves of supplies and equipment visible in the background. The lighting is soft and focused on her.

Uber believes paying taxes in the communities which we operate helps build resilient and robust local economies. Uber's Global Tax Team works to make that happen.

This document sets out the group's approach to conducting its tax affairs and dealing with tax risks in relation to all group entities.

Global Tax Strategy

Uber facilitates millions of transactions among marketplace participants, including riders, shippers, consumers, and earners weekly. These transactions are subject to local regulations - and a complex web of taxation rules. We continuously build Uber infrastructure to enable accurate and timely financial and tax reporting on those transactions.

We are innovation-driven and keep Uber's tax and financial reporting at pace with Uber's global growth while managing risk and promoting stakeholder value. To ensure Uber is compliant with the myriad of tax regulations across the globe, we also partner with tax authorities to increase transparency, minimize disputes, and work towards mutually beneficial solutions.



Uber is committed to:

Complying with tax laws and regulations where we operate.

Applying diligence and care in the management of all tax risks.

Maintaining an open and constructive working relationship with tax authorities.

Engaging with stakeholders to identify and consider their views and concerns regarding Uber's approach to taxes.

Advocating for consistently applied information sharing requirements.

Engaging with tax policymakers to advocate for tax policies consistent with our values and balancing all stakeholder interests.

Risk management

Uber operates globally and, as such, is subject to complex local tax legislation across the globe. Interpretation and implementation is managed by the Global Tax Team, led by our Global Head of Tax, and includes qualified regional tax teams. Uber engages local advisors when there is uncertainty on the application of specific tax legislation. Our Global Tax Team members are engaged in the launch of new markets and products so that tax risks are identified early and properly addressed.

Uber has defined clear lines of responsibility, ensuring that tax-related decisions are taken at an appropriate level. The Global Head of Tax reports quarterly to the Audit Committee on key tax matters.

The Uber Global Tax Team provides customized training on various compliance and legal topics to raise awareness, promote confidence, and drive a globally compliant and principled business environment. This includes providing support and resources to help Global Tax team members obtain professional qualifications. Training on tax-specific business matters is provided to executives and other senior personnel outside of the tax function. All new Board members receive an induction on critical tax matters and tax risk management when they join the Board.





Tax planning

Uber's tax planning arrangements and transactions are consistent with Uber's value of doing the right thing, period. When assisting Uber's operational teams, the Global Tax Team aims to ensure that Uber's operations and payments are consistent with relevant tax rules. Where different options are available, we weigh the impact on our stakeholders, the commercial rationale of the transaction, and the community impact in deciding upon the right course of action.

Information Sharing

Uber is committed to enabling tax compliance by all Uber vendors, partners and earners. Uber:

Complies with U.S. federal and state information reporting regimes, including reporting transactions and payments to earners on Forms 1099.

Provides earners in various countries with relevant information, including monthly and annual Tax Summaries, through the Uber platform to support their own tax compliance obligations.

Supports marketplace facilitator and similar legislation that is consistently applied across market participants to enable ease of tax collection and enforcement.

Encourages various governments to mandate requirements that are consistently applied across the gig economy.

Complies with the various global withholding, reporting, and information sharing requirements, including electronic invoicing and data sharing.





Relationship with tax authorities

Uber is committed to the principles of openness and transparency in our dealings with tax authorities globally. In furtherance of these principles, Uber:

Maintains open, collaborative and professional relationships with tax authorities, resulting in a fair and constructive exchange of information regarding our business and our tax affairs.

Seeks to resolve issues with tax authorities in a timely manner and, where disagreements arise, works with tax authorities to resolve issues by agreement where possible.

Interprets the relevant laws in a reasonable way, and ensures our business structure results in a tax outcome that is consistent with economic reality and reflects both the letter and intent of the laws.