



ST. JAMES'S PLACE
WEALTH MANAGEMENT

**ALLOCATION OF INCOME, TAXES AND BUSINESS ACTIVITIES
BY TAX JURISDICTION**

NAME OF REPORTING MNE GROUP: St. James's Place Plc FISCAL YEAR CONCERNED: Year to 31 December 2017										
Tax Jurisdiction	Revenues (excl. dividends) £m			Profit/(Loss) before Income Tax (excl. dividends) (£m)	Income Tax Paid (on cash basis) (£m)	Income Tax Accrued – Current year (£m)	Stated Capital (£m)	Accumulated earnings (£m)	Number of employees (FTE at end of year) plus directors	Tangible Assets other than Cash and Cash equivalents (£m)
	Unrelated party	Related party	Total							
UK	6,856.2	561.7	7,417.9	357.1	193.6	249.7	1,213.3	640.5	1,906.0	24.8
Ireland	682.5	9.7	692.2	16.3	1.9	1.9	16.2	82.1	12.0	0.0
Hong Kong	3.1	4.8	7.8	(10.9)	0.0	0.0	42.0	(21.2)	68.0	0.1
Singapore	90.7	3.8	94.5	(25.3)	0.0	0.0	73.5	(54.5)	104.0	1.3
China	0.0	2.8	2.8	0.5	0.1	0.1	0.1	0.3	43.0	0.1
Luxembourg	0.0	0.0	0.0	(4.2)	0.0	0.0	0.0	0.0	0.0	0.0
Total	7,632.5	582.8	8,215.3	333.5	195.7	251.6	1,345.1	647.2	2,133.0	26.3

NOTES:

The information presented is in accordance with HMRC requirements for country by country reporting for UK parented multinational companies.

Information presented is an aggregate of that for the entities in each relevant jurisdiction.

Elimination, accounting basis and group level adjustments are therefore not included in the figures above.

The principal group level adjustment in the consolidated financial statements and not included above is the income in respect of the SJP unit trusts held by minority interests.

For the life assurance companies in the group, revenues are defined as premium income, fee and commission income, investment income and reinsurers' share of policy claims and insurance contract liabilities.

Related party revenues are those arising from transactions with other companies in the St James's Place group.

These relate to distribution and back office services.

Employees are full time equivalents at the end of the year including contractors plus any non executive directors.

The Luxembourg company was wound up in early 2017.

Following the sale of entities in Jersey and Isle of Man in 2016 we no longer have any operations in these tax jurisdictions.

ALLOCATION OF INCOME, TAXES AND BUSINESS ACTIVITIES BY TAX JURISDICTION

NAME OF REPORTING MNE GROUP: St. James's Place Plc										
FISCAL YEAR CONCERNED: Year to 31 December 2016										
Restated for OECD revenue definition. Currency used: GBP										
Tax Jurisdiction	Revenues (excl. dividends) £m			Profit/(Loss) before Income Tax (excl. dividends) (£m)	Income Tax Paid (on cash basis) (£m)	Income Tax Accrued – Current year (£m)	Stated Capital (£m)	Accumulated earnings (£m)	Number of employees (FTE at end of year) plus directors	Tangible Assets other than Cash and Cash equivalents (£m)
	Unrelated party	Related party	Total							
UK	8,300.8	505.1	8,805.9	488.8	131.3	173.9	1,043.3	684.6	1,558.1	22.6
Ireland	956.5	8.7	965.2	13.6	2.0	1.8	15.7	69.8	11.8	0.0
Hong Kong	1.7	2.2	3.9	(5.5)	0.0	0.0	20.7	(9.7)	56.0	0.2
Singapore	12.7	2.2	15.0	(12.2)	0.0	0.0	13.5	(28.0)	79.8	0.1
China	0.0	3.0	3.0	(0.0)	0.0	0.0	0.0	0.3	39.0	0.1
Jersey	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Isle of Man	0.1	0.0	0.1	(0.8)	0.0	0.0	0.0	0.0	0.0	0.0
Luxembourg	0.0	0.0	0.0	0.7	0.0	0.0	26.0	(21.8)	0.0	0.0
Total	9,175.8	521.2	9,793.0	484.6	133.3	175.7	1,119.3	695.2	1,744.7	23.1

The 'St. James's Place Partnership' and the titles 'Partner' and 'Partner Practice' are marketing terms used to describe St. James's Place representatives. Members of the St. James's Place Partnership in the UK represent St. James's Place Wealth Management plc, which is authorised and regulated by the Financial Conduct Authority. St. James's Place Wealth Management plc Registered Office: St. James's Place House, 1 Tetbury Road, Cirencester, Gloucestershire, GL7 1FP, United Kingdom. Registered in England Number 4113955.