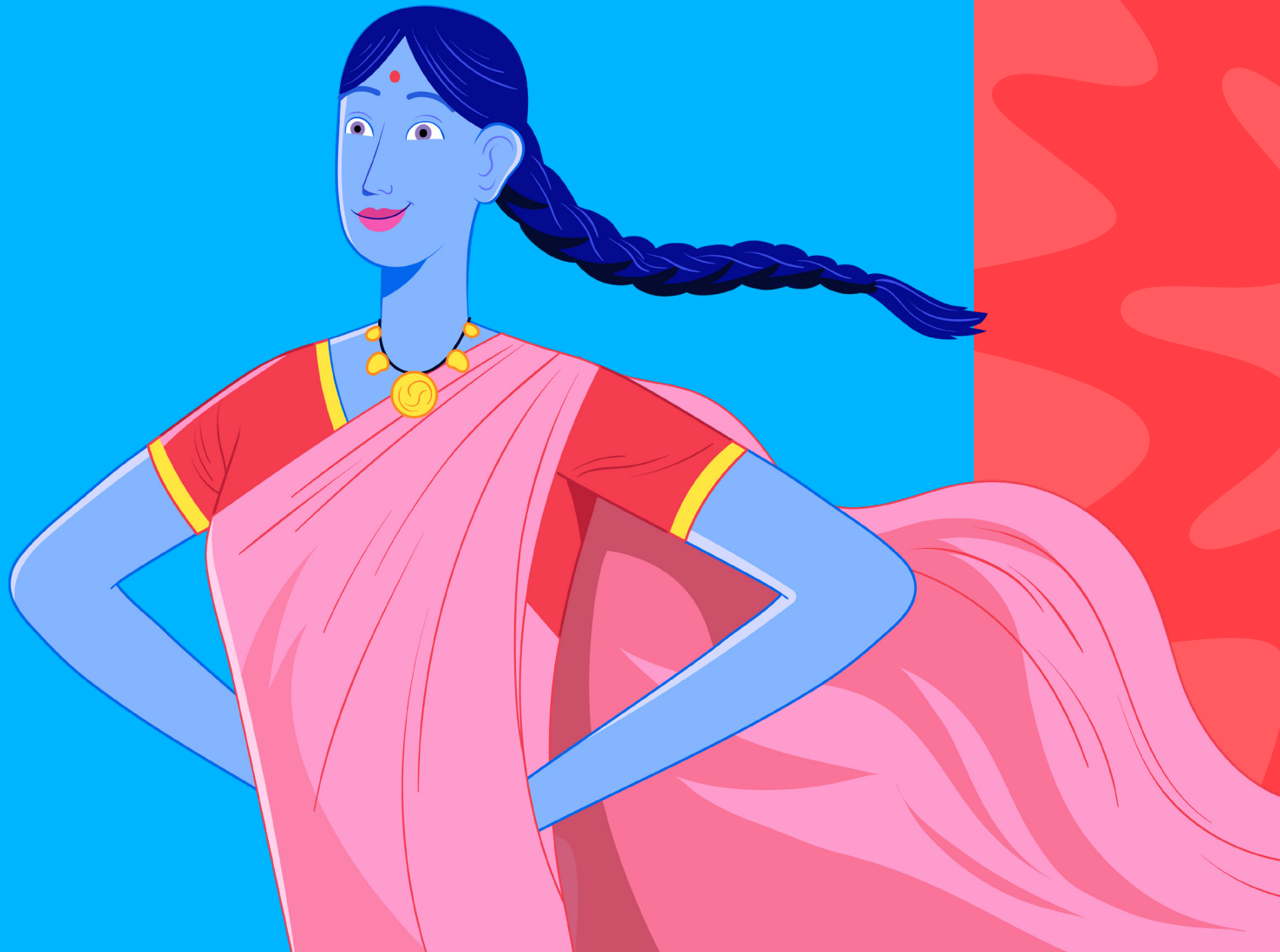


Tax paid by country 2021



Unilever



Unilever files around 400 corporate income tax returns each year. Within the Income Statement of our Annual Report and Accounts, we provide our Group tax charge with accompanying analysis and narrative in the tax note (note 6) to further explain the tax figures in the Income Statement and the Balance Sheet. The table below focuses on the tax paid figure which is in the cash flow statement.

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Tax paid vs tax charge

The 2021 cash tax paid figure of €2,333m is higher than the tax charge figure in the income statement of €1,935m.





































Tax payments relating to a particular year's profits will typically be due partly in the current year and partly in the following year, so the 2021 tax paid figure includes payments relating to both 2021 and 2020.

The cash tax paid figure for a particular year also frequently includes amounts relating to earlier periods on settlement of issues with tax authorities. These could be either additional payments or refunds.

Where countries show no tax paid this is generally because they have made a loss either in the current period or in previous periods and the local tax legislation allows for offset of brought forward losses against profits of later years. This can also be due to timing differences (see below). There are also some rare cases, such as the United Arab Emirates, where countries do not have corporation tax.

The tax charge in the income statement includes both current tax and deferred tax, which is an accounting adjustment arising from timing differences. These timing differences occur when an item has to be included in the financial statements in one year but is required by law to be taxed/deducted for tax in another year.

Tax paid by country 2021













	Country	CORPORATE TAX PAID (€m)	TOTAL TAX CONTRIBUTION (€m)			Average number of employees	OPERATIONS IN COUNTRY			
		Corporate tax paid (inc. withholding tax)	Total taxes borne	Total taxes collected	Total tax contributed		Factory	Sales	R&D	Divisional HQ
1	India	414	462	533	995	20,698				
2	United Kingdom	275	385	184	569	7,131				
3	United States	243	340	278	618	9,338				
4	China	165	268	231	499	7,455				
5	Indonesia	138	151	124	275	5,480				
6	France	104	184	149	333	2,018				
7	Switzerland	103	119	14	133	460				
8	Philippines	97	107	67	174	1,983				
9	Thailand	70	75	51	126	3,129				
10	Germany	68	132	74	206	3,231				
11	Bangladesh	56	84	60	144	1,405				
12	Canada	46	56	32	88	1,020				
13	Brazil	44	339	382	721	11,262				
14	Argentina	41	99	109	208	3,360				
15	Pakistan	39	76	89	165	1,911				
16	Vietnam	37	42	27	69	1,436				
17	Turkey	35	52	34	86	2,307				
18	South Africa	33	42	56	98	2,680				

The withholding tax is shown in the paying countries' figures as this is the tax authority which receives the money.

Taxes borne include corporation tax, withholding taxes, employment taxes, sales taxes, customs duties, sustainability and local taxes.

Taxes collected are taxes collected from employees and customers on behalf of governments and include VAT/sales taxes.

R&D are the locations for our six main Global R&D Centres (includes two in the UK). We also have R&D activities in other countries.



	Country	CORPORATE TAX PAID (€m)	TOTAL TAX CONTRIBUTION (€m)			Average number of employees	OPERATIONS IN COUNTRY			
		Corporate tax paid (inc. withholding tax)	Total taxes borne	Total taxes collected	Total tax contributed		Factory	Sales	R&D	Divisional HQ
19	Mexico	33	57	(18)	39	6,865				
20	Russia	26	43	14	57	3,046				
21	Egypt	26	58	30	88	1,630				
22	Malaysia	17	28	3	31	423				
23	South Korea	16	19	5	24	339				
24	Costa Rica	13	21	3	24	533				
25	Israel	12	20	56	76	1,878				
26	Chile	11	14	24	38	813				
27	Taiwan	10	12	4	16	338				
28	Peru	9	9	1	10	97				
29	Puerto Rico	9	10	0	10	22				
30	Australia	8	15	48	63	1,880				
31	Colombia	8	19	20	39	1,488				
32	Japan	8	13	18	31	548				
33	Cambodia	8	9	4	13	118				
34	Italy	6	44	132	176	2,195				
35	Sri Lanka	6	21	5	26	925				
36	Singapore	6	14	(6)	8	677				
37	Sweden	5	18	48	66	431				
38	Ireland	5	12	22	34	145				

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		Corporate tax paid (inc. withholding tax)	Total taxes borne	Total taxes collected	Total tax contributed		Factory	Sales	R&D	Divisional HQ
39	Belgium	5	19	14	33	282				
40	Ecuador	5	12	20	32	733				
41	Uruguay	5	6	7	13	88				
42	Algeria	5	8	3	11	295				
43	Poland	5	22	(12)	10	3,158				
44	Hungary	4	13	17	30	1,145				
45	New Zealand	4	4	6	10	129				
46	Iran	4	4	4	8	266				
47	Guatemala	4	5	2	7	73				
48	Austria	3	9	20	29	178				
49	Romania	3	4	15	19	1,605				
50	Bolivia	3	4	4	8	449				
51	Laos	3	4	2	6	45				
52	Nicaragua	3	5	1	6	79				
53	Paraguay	3	3	3	6	92				
54	Honduras	3	3	5	8	64				
55	El Salvador	3	4	0	4	503				
56	Spain	2	16	40	56	638				
57	Kenya	2	4	8	12	11,161 ^(a)				
58	Nepal	2	5	6	11	226				































The withholding tax is shown in the paying countries' figures as this is the tax authority which receives the money.

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^(a) Includes workers on Unilever owned tea estates.
























	Country	CORPORATE TAX PAID (€m)	TOTAL TAX CONTRIBUTION (€m)			Average number of employees	OPERATIONS IN COUNTRY			
		Corporate tax paid (inc. withholding tax)	Total taxes borne	Total taxes collected	Total tax contributed		Factory	Sales	R&D	Divisional HQ
59	Dominican Republic	2	3	2	5	86				
60	Ukraine	2	2	3	5	148				
61	Denmark	1	14	41	55	237				
62	Czech Republic	1	5	24	29	296				
63	Finland	1	2	24	26	177				
64	Slovakia	1	3	15	18	88				
65	Ghana	1	10	7	17	253				
66	Morocco	1	3	6	9	496				
67	Ethiopia	1	5	3	8	224				
68	Tunisia	1	2	2	4	246				
69	Uganda	1	2	2	4	26				
70	Zimbabwe	1	2	2	4	60				
71	Panama	1	2	1	3	92				
72	Hong Kong	1	1	0	1	161				
73	Mozambique	1	1	0	1	7				
74	Serbia	1	1	0	1	6				
75	Greece	0	7	27	34	483				
76	Nigeria	0	6	11	17	774				
77	Cote d' Ivoire	0	9	1	10	200				
78	Norway	0	2	7	9	39				

The withholding tax is shown in the paying countries' figures as this is the tax authority which receives the money.

Taxes borne include corporation tax, withholding taxes, employment taxes, sales taxes, customs duties, sustainability and local taxes.

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	Country	CORPORATE TAX PAID (€m)	TOTAL TAX CONTRIBUTION (€m)			Average number of employees	OPERATIONS IN COUNTRY			
		Corporate tax paid (inc. withholding tax)	Total taxes borne	Total taxes collected	Total tax contributed		Factory	Sales	R&D	Divisional HQ
79	Myanmar	0	1	6	7	1,000				
80	Trinidad and Tobago	0	4	1	5	151				
81	Bulgaria	0	0	4	4	176				
82	Kazakhstan	0	0	4	4	30				
83	Cyprus	0	0	2	2	38				
84	Tanzania	0	0	1	1	5,411 ^(a)				
85	Venezuela	0	0	1	1	244				
86	Croatia	0	0	0	0	17				
87	Cuba	0	0	0	0	4				
88	Estonia	0	0	0	0	14				
89	Latvia	0	0	0	0	31				
90	Lithuania	0	0	0	0	160				
91	Niger	0	0	0	0	2				
92	Rwanda	0	0	0	0	35				
93	Zambia	0	0	0	0	8				
94	Malawi	(1)	(1)	1	0	7				
95	Netherlands	(2)	51	127	178	2,638				
96	Arabia ^(b)	(3)	4	38	42	1,653				
	GROUP TOTAL	2,333	3,764	3,435	7,199	147,622 ^(c)				

The **withholding tax** is shown in the paying countries' figures as this is the tax authority which receives the money.

Taxes borne include corporation tax, withholding taxes, employment taxes, sales taxes, customs duties, sustainability and local taxes.

Taxes collected are taxes collected from employees and customers on behalf of governments and include VAT/sales taxes.

R&D are the locations for our six main Global R&D Centres (includes two in the UK). We also have R&D activities in other countries.

(a) Includes workers on Unilever owned tea estates.

(b) For financial reporting purposes, Arabia includes Unilever operations in six of the seven countries in the Arabian Peninsula, namely: the United Arab Emirates, Saudi Arabia, Oman, Bahrain, Kuwait and Qatar.

(c) Excludes employees in our Portugal joint venture.

UK and Netherlands tax paid

As can be seen from the Table of taxes, both the Netherlands and the UK have an operating business (factory, sales) and R&D centres, as well as being home to the divisional headquarters of the Unilever group. The headquarters of Unilever's Foods & Refreshment Division are based in the Netherlands and the Home Care and Beauty & Personal Care Divisions are headquartered in the UK.

Corporate income tax paid in the UK is high in 2021 due to the payment of UK tax related to the UK tax audit of intangible income and centralised services which was concluded in 2020. It is likely that the level of corporate income tax paid in the UK will fluctuate in the future as either more UK tax is paid or refunded as the related mutual agreement procedures to avoid double taxation are brought to a close.

Corporate income tax paid in the Netherlands is low in 2021 due to the receipt of refunds of Dutch taxes paid relating to earlier years, and low pre-payments of Dutch tax relating to 2021. The combination of these two resulted in a small negative Dutch corporate tax paid number for 2021. It is expected that during 2022 significant Dutch tax payments will be made relating to 2021, as well as payments for 2022.

Mexico and Poland negative taxes collected

The taxes collected figure for Mexico is negative due to refunds of VAT received from the Mexican tax authorities in 2021. Many of our products sold in Mexico are taxed at 0% VAT, while approximately 80% of payments to suppliers are subject to a 16% VAT rate, resulting in large VAT balances to be refunded.

The taxes collected figure for Poland is negative due to refunds of VAT received from the Polish tax authorities in 2021. Our products sold in Poland are taxed at a mix of VAT rates (23%, 8%, 5%) whilst input costs are at the standard 23% rate, resulting in large VAT balances to be refunded.

