



DaVita International Ltd.

UK Tax Strategy

For Tax Year Ended December 31, 2018

Introduction

DaVita Inc. is a multinational business headquartered in Denver, Colorado, USA. DaVita International Ltd. (the "Company") is a UK entity that is part of the group of companies headed by DaVita Inc., a US corporation publicly listed on the New York Stock Exchange (together, the "DaVita Group"). The DaVita Group is engaged primarily in the provision of Kidney Dialysis Services. The Company functions as DaVita's international headquarters.

The UK Finance Act 2016, Schedule 19, Paragraph 16(2), requires DaVita Group to publish the tax strategy of its UK Company and business operations. This strategy is valid until it is superseded. The DaVita Group is committed to its corporate and social responsibilities. Our mission, our values, our business ethics policy and our culture are built on a foundation of respect and of being a good "corporate citizen."

Approach to UK Risk Management and Governance

The Company's UK tax risk management and strategy are aligned with the DaVita Group overall business and tax strategy of implementing informed, prudent and well-reasoned business decisions in a globally competitive environment and to comply with all relevant tax rules and regulations. We act with due professional care to achieve our goal of accuracy and completeness in the presentation of our tax position in the financial reporting of the Company. The Company and the DaVita Group seek to reduce the level of tax risk by applying transparency to appropriate accounting and disclosure decisions for external reporting, including an accurate and complete briefing of the Head of Tax, CFO, the Board of Directors and the Audit Committee, where appropriate. We also seek appropriate professional advice, in the UK and globally, from reputable firms to evaluate the ongoing tax obligations and implications.

Attitude Towards Tax Planning and the Level of Risk We Accept

All tax planning is undertaken in the context of the DaVita Group's commercial needs and in line with the DaVita Code of Business Conduct, Ethics, and applicable tax law. Our Code reflects our commitment to the highest ethical standards. Management has established and maintains internal controls and procedures designed to ensure these standards are followed. The DaVita Group seeks to manage the prevention of unnecessary disputes by structuring its affairs based on strong technical positions in accordance with relevant tax legislation. Due consideration will be given to DaVita's reputation, brand, and corporate and social responsibilities when considering tax initiatives, as well as the applicable legal and fiduciary duties of directors and employees, and each will form part of the overall decision-making and risk assessment process. Consistency and transparency of application across the DaVita Group are essential. The level of risk which we accept is consistent with our overall objective of achieving transparency. The Company will not enter into any artificial or aggressive tax planning and will seek an acceptable after-tax result on commercially driven transactions.



Relationship with HMRC

The DaVita Group strives to foster a transparent and constructive relationship in all interactions with HMRC through regular communication. The DaVita Group commits to accurate disclosures in our tax returns and commits to a professional, courteous and timely manner in correspondence with HMRC. Where there is a difference of opinion between DaVita and HMRC on certain issues, our goal is to work collaboratively with HMRC in order to resolve the difference and address the issues in a timely and collaborative manner.