

AmerisourceBergen Corporation

Our Tax Strategy in the UK

Introduction

AmerisourceBergen Corporation (“ABC”), one of the largest global pharmaceutical sourcing and distribution service companies, publishes this Tax Strategy Statement in accordance with the requirements of the United Kingdom (“UK”) Finance Act of 2016 (“the Act”).

Our Risk Management and Governance Arrangements in Relation to UK Taxation

The Senior Vice President of Tax serves as the head of global taxes and is responsible for overseeing all tax risk management, tax governance and tax compliance issues for ABC, including all UK tax risk management, UK tax governance and UK tax compliance issues.

ABC has a long standing commitment of adherence to sound corporate governance to ensure that ABC is managed with the highest standards of responsibility, ethics and integrity in accordance with its Corporate Governance Principles and Code of Ethics and Business Conduct (“the ABC Code of Ethics”), which are posted at www.amerisourcebergen.com.

ABC’s UK affiliates and their directors, officers and employees are committed to compliance with UK tax laws, regulations and practices. Consistent with the ABC Corporate Governance Policy and the ABC Code of Ethics requirement to comply with all applicable laws and regulations, ABC’s UK affiliates and their directors, officers and employees operate in full compliance with all applicable UK tax laws and regulations, including the timely filing of all required tax returns, reports and disclosures, paying the appropriate amount of UK tax at the required time, and

the maintenance of required records and documentation supporting all UK tax return filings and payments.

The Level of Risk in Relation to UK Taxation that We are Prepared to Accept

ABC's UK affiliates and their directors, officers and employees exercise reasonable care and due diligence with the objective of minimizing potential UK tax risk with respect to compliance and planning issues. We therefore have a low tax risk tolerance in the UK. Depending on the complexity and/or the materiality of a transaction or compliance issue, external advice and support is sought from qualified external advisors and UK subject matter tax experts in order to eliminate or minimize any UK tax risks that might arise in connection with a UK transaction or UK compliance issue where there is a question regarding the proper interpretation or application of any UK tax law or regulation.

Our Attitude Towards Tax Planning

Where relevant, tax planning for UK transactions is undertaken while ensuring compliance with the applicable UK tax laws and regulations and consistency with the underlying economic substance and the business purpose of the transactions. External advisors and UK subject matter tax experts are relied upon to insure that tax planning for material or complex UK transactions reflects a proper technical and reasonable interpretation of the applicable UK tax laws and regulations.

Our Approach towards Our Dealings with Her Majesty's Revenue & Customs ("HMRC")

ABC's UK affiliates and their directors, officers and employees are committed to fully cooperate with HMRC and its representatives in a transparent, collaborative and professional manner.

This Tax Strategy Statement is effective for the year ending September 30, 2017, will be updated as required by the Act, and will remain posted at www.centaurweb.co.uk, the website of Centaur Services Ltd, a UK entity of the ABC Group. This tax strategy applies to all UK entities of the ABC Group and has been published in accordance with the requirements of the Act.