

## **Marriott Vacations Worldwide Corporation 2025 U.K. Tax Strategy**

Marriott Vacations Worldwide Corporation (“MVWC”) is publishing its United Kingdom (“UK”) tax strategy in accordance with the requirement set out in Part 2 of Schedule 19 of the Finance Act 2016. This strategy applies for all UK subsidiaries of MVWC.

This document sets out the U.K. group’s policy in its approach to conducting its tax affairs and dealing with tax risks for the relevant tax year and has been approved by the applicable U.K. Boards of Directors (Board) and applies for all financial years.

### **Approach of the group to risk management and governance arrangements**

We aim to comply with all relevant tax laws and regulations. The Board is responsible for determining our approach to tax. The UK Finance Team has specific operational responsibility for UK tax matters.

Our tax risk management and governance arrangements include the following key elements:

- Competent and qualified internal finance personnel.
- Board level commitment to making the appropriate external resources available to the finance function to supplement internal resources to ensure specific tax advice can be obtained when needed. This external resource includes appointing appropriate professional advisers to ensure our tax compliance obligations are met, to monitor tax developments and legislative changes that could impact the UK group’s tax position.
- Internal processes which ensure that the necessary information to support accurate tax filings is collated, verified, reconciled, and communicated to our advisers.

### **Attitude of the group towards tax planning (so as affecting UK taxation)**

We make use of tax reliefs which are intended to apply to our business activities having taken appropriate professional advice that relief is available. The group does not intend to undertake tax planning it considers might adversely impact its relationship with Her Majesty’s Revenue and Customs (HMRC) or reputation with our wider stakeholder community. Transactions between MVWC group companies are conducted on an arm’s length basis.

### **The level of risk in relation to UK taxation that the group is prepared to accept**

We seek to correctly apply the tax legislation to our business operations and, in so doing, strive to minimize tax risk. We recognize that tax legislation can be complex and sometimes subject to interpretation and this uncertainty could give rise to tax risk. If the event of such uncertainty arises, we would expect to take expert independent advice and to not take any tax positions that have less than 50% chance of being sustained under audit based on technical merits. Should significant uncertainty remain after taking independent advice, we expect to consult with HMRC to obtain their view. The group is also prepared to accept tax risk in order to defend a technical view it considers to be correct in law having taken appropriate independent advice.

### **The group’s approach towards its dealings with HMRC**

We adopt an open, honest, and professional approach towards HMRC. Should a disagreement over tax arise, we would endeavor to work collaboratively, courteously and in a timely manner with HMRC to seek to resolve the matter by agreement where possible. MVWC is a responsible taxpayer and does not engage in arbitrary or contrived arrangements for tax avoidance purposes.

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