

Restaurant Brands International Inc. (RBI)

UK Tax Strategy

Introduction

The following information is provided in compliance with the requirements of Finance Act 2016 Schedule 19, Part 2.

Restaurant Brand International Inc. (“RBI”) is a Canadian corporation originally formed on August 25, 2014. We franchise and operate quick service restaurants serving premium coffee and other beverage and food products under the Tim Hortons® brand (“Tim Hortons” or “TH”), fast food hamburgers principally under the Burger King® brand (“Burger King” or “BK”), and chicken under the Popeyes® brand (“Popeyes” or “PLK”). We are one of the world’s largest quick service restaurant, or QSR, companies as measured by total number of restaurants. As of December 31, 2017, we franchised or owned over 24,000 restaurants, and operate in more than 100 countries and U.S. territories. Our Tim Hortons®, Burger King® and Popeyes® brands have similar franchise business models with complementary daypart mixes and product platforms. Our three iconic brands are managed independently while benefitting from global scale and sharing of best practices.

This tax strategy statement is aligned to the group’s corporate governance and applies to the UK operations of RBI, namely BurgerKing Ltd, Burger King (United Kingdom) Ltd and other UK subsidiaries.

Tax risk management and Governance

Tax is part of the finance function and is the ultimate responsibility of the Audit Committee of the Board of Directors of RBI. We continue to develop internal processes and controls, including process documents, which have the objective of managing tax risk and ensuring compliance with legislation. Our tax affairs are managed by a team of tax professionals who seek advice from reputable professional advisers when queries arise and when appropriate.

Approach to tax planning

We seek to comply with all laws, regulations and rules that apply to our business affairs. We aim to make timely and accurate tax returns that reflect our obligations. We have a commitment to good corporate citizenship. We will consider tax planning as part of our overall business strategy but will ensure that it is based on commercial business activity.

Approach to tax risk:

Tax risk is one of the commercial risks that our business is subject to. We are not prescriptive on the level of acceptable tax risk but manage tax risk to ensure that the right amount of tax is paid at the right time.

Working with HMRC:

We conduct business with honesty and integrity and have an open, honest and transparent relationship with HMRC.

Date: 31 December 2017