

Silgan Holding Inc. - UK Tax Strategy Statement

This document sets out the UK tax strategy for Silgan Holdings Inc. and its subsidiaries ("Silgan") for the year ended December 31, 2017.

This document has been approved by the Chief Financial Officer of Silgan Holding Inc. and its publication complies with the requirements outlined in paragraph 16(2), Schedule 19 of UK Finance Act 2016.

Our approach to risk management and governance for UK taxation

Silgan is committed to ensuring compliance with all laws pertaining to tax in the UK and has established internal controls to ensure that all UK taxes are paid in full, all UK reporting obligations are satisfied and UK tax laws and regulations are adhered to.

The Board of Directors of Silgan Holdings Inc. has ultimate responsibility for risk associated with tax within Silgan. Executive management of Silgan's tax affairs has been delegated by the Board to the Chief Financial Officer overseeing the Vice President, Tax of Silgan Holdings Inc. The Finance Director(s) responsible for the UK, supported by the Vice President, Tax of Silgan Holdings Inc., and a team of in-house specialists, has responsibility for managing all day to day tax matters and for ensuring that the Silgan affiliates in the UK fulfill their tax compliance obligations. Leading professional advisors are consulted where appropriate.

Silgan maintains tax process controls which are audited by both its internal and external audit teams on an annual basis. These controls enumerate the roles and responsibilities of the Silgan tax department and UK finance team, and the procedures for the oversight of tax matters.

Our view on UK tax planning

Silgan engages in routine tax planning that is consistent with our business strategy and does not interfere with our goal of serving our customers. Any such planning is undertaken with an appreciation of and respect for the laws of the UK. Silgan does not engage in tax planning with no commercial objective other than the savings of tax. Where needed, Silgan consults with leading professional advisors to obtain an understanding of the applicable laws. Tax is considered a cost of doing business, and Silgan exercises judgment in its use of tax planning to appropriately manage that cost.

Level of acceptable UK tax risk

It is Silgan's objective is to fully comply with its tax reporting and compliance obligations. Silgan uses its internal tax resources, leading professional advisors and a suite of internal controls to operate in a manner to mitigate UK tax risk. Due to the complexity

of tax issues, the frequency of changes in law and the possibility of differing interpretations of the law, it is impossible to eliminate all tax risk. Silgan is aligned with a low level of tax risk commensurate with its goal of being fully compliant with UK tax law.

Approach towards dealing with H M Revenue & Customs (HMRC)

Silgan seeks to be fully transparent in its dealings with HMRC, submitting all required filings on a timely basis, and making all necessary disclosures. Silgan engages leading tax professionals as needed to assist in its tax filing obligations and its dealings with HMRC. Silgan strives to engage HRMC with honesty, integrity and respect.