

Arch Resources, Inc.

UK Tax Strategy

This UK Tax Strategy applies to Arch Resources, Inc.'s UK subsidiary, Arch Coal Europe Limited, and its publication is regarded as satisfying the statutory obligation under paragraph 19(2), Schedule 19 of the UK Finance Act 2016.

1. Risk Management and Tax Governance

The 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 Arch Resources, Inc., including all UK tax risk management, UK tax governance and UK tax compliance issues.

Arch Coal Europe Limited is committed to complying with its UK tax obligations and operating within the Code.

Arch Resources gives tax risk management an appropriate level of consideration which allows Arch Resources to identify, measure, manage and report UK tax risks. Where there is potential uncertainty or complexity in relation to a UK tax risk, external advice is sought.

2. Tax Planning

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 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.

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

Our approach to tax risk follows the same principles that apply to our management of all other business risks. Our processes, policies, and governance operate to ensure compliance with tax laws and regulations in the jurisdictions where we operate and are designed to identify and mitigate material tax risks.

4. Approach to Dealing with UK Tax Authorities

We seek to ensure that our relationship with all tax authorities including HM Revenue and Customs is professional, cooperative, and transparent. We strive to respond to information requests in a timely manner and to ensure full disclosure of relevant information.

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