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Anti-Tax Evasion Policy

1. Purpose

This policy sets out our zero-tolerance approach to tax evasion and the criminal facilitation of tax evasion. It supports our obligations under the **Criminal Finances Act 2017**, which introduced corporate offences for failing to prevent the facilitation of tax evasion.

2. Scope

This policy applies to:

- All employees, officers, and directors
- Contractors, consultants, agency workers, and temporary staff
- Any third parties acting on our behalf ("associated persons")

3. Policy Statement

We conduct our business with integrity and transparency. We do not tolerate:

- Tax evasion by any individual or entity
- The facilitation of tax evasion by employees or associated persons
- Any deliberate action intended to misrepresent or conceal financial information

We are committed to preventing tax evasion and complying with all applicable UK and foreign tax laws.

4. What Is Tax Evasion?

- **Tax evasion** is the deliberate and dishonest non-payment or underpayment of taxes. It is illegal in the UK.
- **Facilitation of tax evasion** occurs when someone knowingly helps another person evade tax.
- Under the **Criminal Finances Act 2017**, organisations can be criminally liable if they fail to prevent associated persons from facilitating tax evasion.

5. Responsibilities

Employees and Associated Persons Must:

- Act honestly and comply with all tax laws
- Report any suspicion of tax evasion or facilitation
- Complete required training
- Avoid any activity that could be seen as enabling tax evasion



Management Must:

- Promote a culture of compliance
- Ensure risk assessments are carried out
- Implement proportionate prevention procedures

6. Prevention Procedures

Our approach follows the six principles outlined in government guidance:

1. Risk Assessment

We regularly assess the risk of tax evasion within our operations, supply chains, and business relationships.

2. Proportionate Procedures

Controls are designed to be proportionate to the level of risk, including:

- Due diligence checks
- Contractual clauses prohibiting tax evasion
- Financial controls and audit processes

3. Top-Level Commitment

Senior leadership is committed to preventing tax evasion and ensuring compliance.

4. Due Diligence

We conduct due diligence on suppliers, partners, and intermediaries to identify risks.

5. Communication & Training

We provide training and communicate expectations clearly to all relevant parties.

6. Monitoring & Review

We review this policy annually and update procedures as needed.

7. Reporting Concerns

Employees must report concerns immediately through:

- Line managers
- The Compliance Team
- The Whistleblowing Hotline

Reports will be handled confidentially and investigated promptly.

8. Consequences of Breach

Breaches of this policy may result in:

- Disciplinary action
- Termination of employment or contracts
- Reporting to HMRC or law enforcement
- Criminal prosecution, fines, and reputational damage

9. Record Keeping

We maintain accurate records of:

- Risk assessments
- Due diligence checks
- Training completion
- Reports and investigations

10. Review

This policy will be reviewed annually or following significant legal or organisational changes.

11. Approval

Approved by:

Name: J. Wilson
Title: Director
Date: 16/01/26