

12.11 Anti-Facilitation of Tax Evasion Policy Statement

This policy has been produced to ensure that any associated persons with our company do not participate in the facilitation of tax evasion at any time, in any jurisdiction and in any capacity.

Tax evasion is any fraudulent activity that intends to divert funds from the public revenue. A facilitation offence will be committed where an individual or entity deliberately and dishonestly facilitates tax evasion. An example of this would be if a member of staff knowingly facilitated or turned a blind eye to a contractor or supplier's tax evasion. This may be achieved for example through false invoicing or making payments in cash.

We hold all our employees to the highest standards and have a zero tolerance stance on anyone engaging in any form of tax evasion, whether directly or as a facilitator of the evasion. We constantly strive to ensure that any party who acts either for or with us (e.g. employees, agency staff, suppliers, sub-contractors, etc.) do not facilitate tax evasion in doing so.

The facilitation of tax evasion is a criminal offence with serious consequences for individuals found guilty, from financial penalties to jail. Breaches of this policy by employees will result in disciplinary action and may result in dismissal/termination of contract.

As a company we can also be held liable and face prosecution, which could have an effect on obtaining high status contracts and incur significant financial penalties, so therefore we need safeguards to protect against any unlawful activity and that we have robust procedures in place and we are fully committed to acting diligently and lawfully. We could be criminally liable if we fail to prevent the individual or entity, who was acting for or on behalf of the company at the time, from facilitating the tax evasion. Our defence is that we have reasonable prevention procedures in place to prevent the facilitation from taking place.

All employees must ensure that they read, understand, and comply with this policy. The prevention, detection and reporting of instances of facilitation of tax evasion are the responsibility of all those working for or providing services on behalf of our company.

It is not our duty to prevent a third party (e.g. customer, supplier, contractor) from committing tax evasion, however, if we continue to work with or for them in the knowledge that they are intending on committing tax evasion, we could be found to have committed the civil offence of the facilitation of tax evasion, which could lead to us committing a criminal offence.

Training for key employees such as office staff will be provided, and attendance is mandatory.

Employees must remain vigilant in spotting 'red flags'. In the event that a red flag is identified, it must be reported immediately to the myself as the Managing Director.

Such red flags could include but are not limited to:

- The customer, supplier, subcontractor or agency staff member refuses or fails to confirm that they will comply with any due diligence we deem necessary;
- Where the supplier or subcontractor operates in a country where tax evasion is more prevalent;
- The supplier, subcontractor or agency staff member has unusual invoicing or documentation practices (for example, invoicing a different company to the one receiving the service);
- The supplier, subcontractor or agency staff member requests payments to be made in cash, to another entity, or to bank accounts in a different country.

No payments should be made, approved or processed where there is any suspicion that any part of the payment is to be used for any purpose other than that detailed by the documents which evidence the payment. No payments can be left unrecorded.

All information we receive relating to breaches of the policy will be treated seriously and investigated thoroughly. Even where employees are mistaken, as long as they have acted in good faith, we as the company will protect you.

If a member of staff has a concern about tax evasion or the facilitation of tax evasion, they should normally first raise the issue with their immediate manager. This may be done orally or in writing.

If they feel that they are not getting the response they expected to the matter raised, then it must be raised directly to myself as the Managing Director. Or if the member of staff feels unable to raise the matter with their immediate manager, for whatever reason, they should raise the matter directly to myself as the Managing Director

We will review and update this policy at least annually.

Signed: 

Date: 1st February 2023

Mr. Bradley Rees, Managing Director