



Reliable
Contractors

Anti-facilitation of
tax evasion policy

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Policy statement

Reliable Contractors is committed to conduct all of our business in an ethical manner and in compliance with all applicable law including “Criminal Finances Act 2017” We take a zero-tolerance approach to facilitation of tax evasion, whether under UK law or under the law of any foreign country.

We are committed to acting professionally, fairly and with integrity in all our business dealings and relationships wherever we operate and implementing and enforcing effective systems to counter tax evasion facilitation.

We will uphold all laws relevant to countering tax evasion, including the **“Criminal Finances Act 2017”**

About this policy-

The purpose of this policy:

Reliable Contractors will set out responsibilities, and of those working for us, in observing and upholding our position on preventing the criminal facilitation of tax evasion; and provide information and guidance to those working for us on how to organization and avoid tax evasion.

As an employer, if we fail to prevent our employees, workers, agents or service providers facilitating tax evasion, we can face criminal sanctions including an unlimited fine, as well as exclusion from tendering for public contracts and damage to our reputation. We therefore take our legal responsibilities seriously.

In this policy, third party means any individual or organization you come into contact with during the course of your work for us, and includes actual and potential clients, customers, suppliers, distributors, business contacts, agents, advisers, and government and public bodies, including their advisers, representatives and officials, politicians and political parties.

Scope:

Who must comply with this policy?

This policy applies to all persons working for us or on our behalf in any capacity, including employees at all levels, directors, officers, agency workers, seconded workers, volunteers, interns, agents, contractors, external consultants, third-party representatives and business partners, sponsors, or any other person associated with us, wherever located.

Who is responsible for the policy?

Our Managing Director Brian Greene has overall responsibility for ensuring this policy complies with our legal and ethical obligations, and that all those under our control comply with it.

The compliance manager has primary and day-to-day responsibility for implementing this policy, monitoring

its use and effectiveness, dealing with any queries about it, and auditing internal control systems and procedures to ensure they are effective in preventing the facilitation of tax evasion. Management at all levels are responsible for ensuring those reporting to them understand and comply with this policy and are given adequate and regular training on it.

Policy

What is tax evasion facilitation?

For the purposes of this policy:

Tax evasion means the offence of cheating the public revenue or fraudulently evading UK tax, and is a criminal offence. The offence requires an element of fraud, which means there must be deliberate action, or omission with dishonest intent;

Foreign tax evasion means evading tax in a foreign country, provided that conduct is an offence in that country and would be a criminal offence if committed in the UK. As with tax evasion, the element of fraud means there must be deliberate action, or omission with dishonest intent; and

Tax evasion facilitation means being knowingly concerned in, or taking steps with a view to, the fraudulent evasion of tax (whether UK tax or tax in a foreign country) by another person, or aiding, abetting, counselling or procuring the commission of that offence. Tax evasion facilitation is a criminal offence, where it is done deliberately and dishonestly.

Under the **Criminal Finances Act 2017**, a separate criminal offence is automatically committed by a corporate entity or partnership where the tax evasion is facilitated by a person acting in the capacity of an “associated person” to that body. For the offence to be made out, the associated person must deliberately and dishonestly take action to facilitate the tax evasion by the taxpayer. If the associated person accidentally, ignorantly, or negligently facilitates the tax evasion, then the corporate offence will not have been committed. The company does not have to have deliberately or dishonestly facilitated the tax evasion itself; the fact that the associated person has done so creates the liability for the company.

Tax evasion is not the same as tax avoidance or tax planning. Tax evasion involves deliberate and dishonest conduct. Tax avoidance is not illegal and involves taking steps, within the law, to minimise tax payable (or maximise tax reliefs). In this policy, all references to tax include national insurance contributions.

What you must not do-

It is not acceptable for you (or someone on your behalf) to:

- engage in any form of facilitating tax evasion or foreign tax evasion.
- aid, abet, counsel or procure the commission of a tax evasion offence or foreign tax evasion offence by another person

- fail to promptly report any request or demand from any third party to facilitate the fraudulent evasion of tax (whether UK tax or tax in a foreign country), or any suspected fraudulent evasion of tax (whether UK tax or tax in a foreign country) by another person, in accordance with this policy
- engage in any other activity that might lead to a breach of this policy
- threaten or retaliate against another individual who has refused to commit a tax evasion offence or a foreign tax evasion offence or who has raised concerns under this policy.

Your responsibilities-

All employees must read, understand, and comply with this policy. You must notify your manager as soon as possible if you believe or suspect that a conflict with this policy has occurred or may occur in the future. For example, if an employee or supplier asks to be paid into an offshore bank account, without good reason, or a supplier asks to be paid in cash, indicating that this will mean the payment is not subject to VAT.

Potential risk scenarios: “red flags”

- a supplier or other subcontractor is paid gross when they should have been paid net, under a scheme such as the Construction Industry Scheme.
- a third-party request that payment is made to a country or geographic location different from where the third party resides or conducts business.
- a third party to whom we have provided services requests that their invoice is addressed to a different entity, where we did not provide services to such entity directly.
- a third party to whom we have provided services asks us to change the description of services rendered on an invoice in a way that seems designed to obscure the nature of the services provided.

Training and communication-

Training on this policy forms part of the induction process for all individuals who work for us, and regular training will be provided as necessary. Such training may form part of wider financial crime detection and prevention training.

How to raise a concern-

If you become aware of any fraudulent evasion of tax (whether UK tax or tax in a foreign country) by another person in the course of your work, or you are asked to assist another person in their fraudulent evasion of tax (whether directly or indirectly), or if you believe or suspect that any fraudulent evasion of tax has occurred or may occur, whether in respect to UK tax or tax in a foreign country, you must notify your manager as soon as possible.

If you are unsure about whether a particular act constitutes tax evasion or foreign tax evasion, raise it with your manager as soon as possible. You should note that the corporate offence is only committed where

you deliberately and dishonestly take action to facilitate the tax evasion or foreign tax evasion. If you do not take any such action, then the offence will not be made out. However, a deliberate failure to report suspected tax evasion or foreign tax evasion, or “turning a blind eye” to suspicious activity could amount to criminal facilitation of tax

If you are unsure about whether a particular act constitutes bribery or corruption, raise it with your manager or Head Office or email compliance@reliablecontractors.co.uk your information will be treated in confidence. We will support anyone who raises genuine concerns in good faith under this policy, even if they turn out to be mistaken. Alternatively, you can complete our Whistle Blowing Form (see procedure Whistle Blowing)

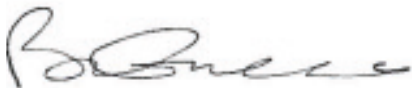
Breaches of this policy

Any employee who breaches this policy will face disciplinary action, which could result in dismissal for misconduct or gross misconduct.

We may terminate our relationship with other individuals and organisations working on our behalf if they breach this policy.

This policy will be reviewed as part the company’s annual systems management review.

Signed:



Brian Greene
Managing Director
Dated: 31st January 2025