

## **Tax Evasion Policy HSP – 012**

### **Who must comply with the policy?**

Our tax evasion policy applies to anyone working with us or anyone acting on our behalf, including all employees, directors, officers, agency workers, contractors, and external consultants.

### **Who is responsible for the policy?**

The board of directors is responsible for ensuring the policy complies with all our obligations, and that all others comply with the policy and are responsible for implementing the policy, monitoring its use and dealing with any queries.

The appointed company, Alywns LLP accountant are responsible for auditing related internal control systems and procedures. Finally, management at all levels are responsible for ensuring those reporting to them are fully aware and understanding of the policy.

### **What are tax evasion and facilitation of tax evasion?**

Tax evasion means acting to cheat the public revenue or fraudulently evading UK tax, with deliberate action or dishonest intent. It is a criminal offence.

Tax evasion facilitation means being knowingly involved in, or taking steps towards, the fraudulent evasion of tax by another person. It also includes aiding, abetting, counselling, or procuring the commission of that offence. When done deliberately and dishonestly, it is a criminal offence.

Tax evasion is not the same as tax avoidance. Tax evasion involves deliberate and dishonest conduct, while tax avoidance and involves taking steps to minimise tax payable in line with current law and regulations

### **Prevention of Tax Evasion**

Company accounts are submitted to company's house in a timely manner.

Managing director oversees all financial transactions and are recorded on Xero software.

All payments are only paid to a UK bank Account.

All bank accounts must reflect the name of the worker / invoice.

A payment cannot be made to person working for us or a third party has asked for payment to be made to a different person than the business providing the services, or to a bank account in a foreign country where the third party resides or conducts business.

No Cash payments are paid or received.

Bacs is the only transfer of money allowed.

No invoices can be amended to change the description of services in a way that may obscure the nature of original services provided.

**You MUST:**

Ensure you read, understand, and comply with this policy.


Avoid any activity that might lead to a breach of this policy.

Notify your line manager or the confidential Whistleblowing helpline as soon as possible if you suspect a conflict with the policy as occurred or might occur in the future.

**What happens if the policy is breached?**

If you breach the policy you'll face disciplinary action, which could result in dismissal for misconduct or gross misconduct.

If any individuals or organisations working on our behalf breach the policy, we may terminate our contract with them.



STEVE YOUNG.

Managing Director 24<sup>th</sup> November 2023