

INSPIRED

Scaffolding Services Ltd

Tax Evasion Policy and Procedure - ISS-PO-116

Policy Statement

It is our policy to conduct all our business in an honest and ethical manner. We take a zero-tolerance approach to facilitating tax evasion. We are committed to complying with the Criminal Finances Act 2017 ("CFA2017") which introduced a new corporate criminal offence of Failing to Prevent the Facilitation of Tax Evasion.

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

About this Policy

The purpose of this policy is to:

- Set out our responsibilities and the responsibilities of those working for us, in observing and upholding our position on preventing the criminal facilitation of tax evasion.
- Provide information and guidance to those working for us on how to recognise and avoid tax evasion.
- As an employer, if we fail to prevent our employees 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.

Who must comply with this policy?

This policy applies to all persons working for ISSL or on our behalf any capacity.

Tax Evasion Facilitation

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.

Knowingly concerned in, or taking steps with a view to, the fraudulent evasion of tax 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.

What you must not do

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

- Engage in any form of facilitating tax evasion
- Aid, abet, counsel or procure to commission of a tax evasion offence
- Fail to promptly report any request or demand from any third party to facilitate the fraudulent evasion of tax, or any suspected fraudulent evasion of tax by another person, in accordance with this policy.

Visit: www.iss-scaffolding.co.uk

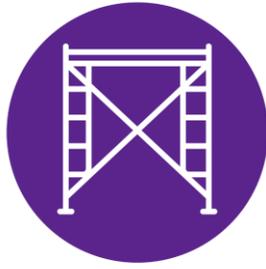
Email: info@iss-scaffolding.co.uk Tel: 01623 870688

Find: Inspired Scaffolding Services Ltd, Brailwood Close,
Newark, Nottinghamshire NG22 8UG

Company Reg No: 7345102

Vat No: 997 9461 33





INSPIRED

Scaffolding Services Ltd

- Engage in any other activity that might lead to a breach of this policy; or
- Threaten or retaliate against another individual who has refused to commit a tax evasion offence or who has raised concerns under this policy

Your responsibilities

- You must ensure that you read, understood and comply this policy.
- The prevention, detection and reporting of tax evasion are the responsibility of all those working for us. You are required to avoid any activity that might lead to, or suggest, a breach in 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.

How to raise your concern

- You are encouraged to raise concerns about any issue or suspicion of tax evasion at the earliest possible stage.
- If you become aware of any fraudulent evasion of tax 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, you must notify your manager as soon as possible.
- If you are unsure about whether or not a particular act constitutes a tax evasion, raised 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. If you do not take such action, then the offence will not be made out. However, a deliberate failure to report suspected tax evasion or 'turning a blind eye' to suspicious activity, could amount to criminal facilitation of tax evasion.

Training and communication

Training for this policy forms part of the induction process for all individuals who work for ISSL. Regular training will be given when necessary.

Breaches of this Policy

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

Roger Saxton
Managing Director

February 2021 (Issue 2)

Visit: www.iss-scaffolding.co.uk

Email: info@iss-scaffolding.co.uk Tel: 01623 870688

Find: Inspired Scaffolding Services Ltd, Brailwood Close,
Newark, Nottinghamshire NG22 8UG

Company Reg No: 7345102

Vat No: 997 9461 33

