

GOODY DEMOLITION

GDP003 - ANTI-TAX EVASION POLICY

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GOODY DEMOLITION LIMITED

Responsibility	Position / Role	Name	Date	Signature
Content	Operations Manager	Spencer Nichol	16/12/19	
Reviewer	Accountant	Daniel Phillips	16/12/19	
Approval	Managing Director	Gary Venner	16/12/19	

Revision History

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1	16/12/19	First issue

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Distribution List

No.	Function Title	Company	Name (Optional)
1	Managing Director	Goody Demo	Gary Venner
2	Accountants	Wilkins Kennedy	Stuart Chapman
3	Commercial Department	Goody Demo	
4	Accounts Department	Goody Demo	
5	Interested Partners	Various	
6			
7			
8			

Reference Documents

Document number	Title
MSP 001 iss 5	Management System Policy Manual
MSP 004 iss 7	Purchasing Supplier & Subcontractor Control
	Fraud Policy
	Modern Slavery Policy

Abbreviations

Abbreviation	Term
GDL	Goody Demolition Limited

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1 Anti-Tax Evasion Policy

In the light of Criminal Finances Act 2017 and Government guidance ('HMRC Guidance') published in September 2017 (in the form of HMRC's publication, "Tackling tax evasion: Government guidance for the corporate offences of failure to prevent the criminal facilitation of tax evasion"), Goody Demolition Limited (GDL) has adopted a statement of our corporate value on anti-facilitation of tax evasion. It is our policy to conduct all of our business dealings in an honest and ethical manner. The value statement governs all our business dealings and the conduct of all persons or organisations who are appointed to act on our behalf.

The value statement acknowledges that the new legislation creates an onus, and obligation, on an organisation to prevent inappropriate behaviour, through adopting reasonable procedures and frameworks. We request all our employees and all who have, or seek to have, a business relationship with GDL, to familiarise themselves with our anti-tax evasion value statement and to act at all times in a way which is consistent with our anti-tax evasion value statement.

This policy should be read in conjunction with the HMRC Guidance, which can be accessed at https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/672231/Tackling-tax-evasion-corporate-offences.pdf.

2 Anti-Tax Evasion Value Statement

GDL has a zero-tolerance approach to all forms of tax evasion, whether under UK law or under the law of any foreign country.

Employees and Associates of GDL must not undertake (nor take any actions which reasonably fail to prevent the entering into of) any transactions which:

- (a) cause GDL to commit a tax evasion offence; or
- (b) facilitate a tax evasion offence by a third party who is not an associate of GDL.

GDL 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.

At all times, business should be conducted in a manner such that the opportunity for, and incidence of, tax evasion is prevented.

3 Who Must Comply with this Policy?

This policy applies to all persons working for GDL or any contractor on our behalf in any capacity, including employees at all levels, including, but not limited to agency workers, seconded workers, volunteers, interns, contractors, external consultants, third-party representatives and business partners, sponsors or any other person associated with us, wherever located.

4 Who is Responsible for this Policy?

The GDL Board of Directors have overall responsibility for ensuring that this policy complies with our legal obligations, and our employees and associates comply with it. This policy is adopted by GDL and it may be varied or withdrawn at any time, in GDL's absolute discretion. Employees in leadership positions are responsible for ensuring those reporting to them understand and comply with this policy and are given adequate and regular training on it.

5 What is the Facilitation of Tax Evasion?

For the purposes of this policy:

Associates includes company contractors or an agent of GDL (other than a contractor) who is acting in the capacity of an agent, or any person who performs services for and on behalf of GDL who is acting in the capacity of a person or business performing such services.

Tax Evasion means an offence of cheating (or intending to cheat) – i.e. divert funds from – 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. There are also statutory offences of tax evasion (such as contravening Section 72 of the Value Added Tax Act 1994 or Section 106A of the Taxes Management Act 1970) which will automatically fall to be treated as Tax Evasion for this purpose. For an offence to be committed, it is not necessary for any tax actually to be successfully evaded.

Foreign Tax Evasion means evading tax in a foreign country, provided that the 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.

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.

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).

Tax means all forms of UK taxation, including but not limited to corporation tax, income tax, value added tax, stamp duty, stamp duty land tax, national insurance contributions (and their equivalents in any non-UK jurisdiction) and includes duty and any other form of taxation (however described).

6 Company Responsibilities

GDL and its senior management have completed a risk assessment in accordance with Principle 1 of Section 2 of the HMRC Guidance, and GDL has established procedures governing certain transactions with third parties designed to prevent specific areas of possible tax evasion by a third party (as set out in sections 7 to 10 below). The procedures set out in this Policy have been determined in accordance with Principle 2 of Section 2 of the HMRC Guidance (“Proportionality of risk-based prevention procedures”). GDL considers itself to be a lower-risk entity, Section 4 of HMRC’s Guidance refers.

Senior management of GDL acknowledge the requirement for top level commitment to adhere with the legislation, in accordance with Principle 3 of the HMRC Guidance.

GDL and its senior management are responsible for ensuring that its prevention policies and procedures are communicated, embedded and understood throughout GDL (Principle 5 of the HMRC Guidance). Having considered the legislation, HMRC Guidance, and external advice received, senior management consider that this responsibility is met by the following actions:

- All employees are required to read and familiarise themselves with this Policy and the accompanying HMRC Guidance.
- Furthermore, GDL and its senior management acknowledge their responsibility for offering employees appropriate further training to understand tax evasion, and actions to take to prevent tax evasion, where a requirement is identified by an employee themselves or by their direct or indirect supervisors. The training programme can be requested (by employees or their supervisors or managers) at any time during employment with GDL, and will be tailored to the requirements of the relevant individual.

7 What Team Members and Associates Must Not Do

Employees and Associates must at all times adhere to the GDL anti-tax evasion value statement and must ensure that they read, understand and comply with this policy.

It is not acceptable for team members and Associates to:

- a) Engage in any form of facilitating Tax Evasion or Foreign Tax Evasion
- b) Aid, abet, counsel or procure the commission of a Tax Evasion offence or Foreign Tax Evasion offence by another person;
- c) Fail to promptly report any request or demand from any third party to facilitate the fraudulent Evasion of Tax by another person, in accordance with this policy; or
- d) Engage in any other activity that might lead to a breach of this policy; or
- e) 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
- f) An offence under the law of any part of the UK consisting of being knowingly concerned in, or taking steps with a view to, the fraudulent evasion of tax.

Furthermore, it is not acceptable for team members and Associates to fail to take reasonable steps prevent any of the above.

8 Prevention Through Vigilance

There is not an exhaustive list of Tax Evasion opportunities. At a more general level, the best defence against Tax Evasion and facilitation of Tax Evasion remains the vigilance of our employees and Associates and the adoption of a common-sense approach supported by our clear whistleblowing procedure. In applying common sense, team members must be aware of the following:

- Is there anything unusual about the manner in which an Associate of GDL is conducting their relationship with GDL or the third party (usually a customer)?
- Is there anything unusual about the customer's or Associate's conduct or behaviour in your dealings with them?
- Are there unusual payment methods?
- Does the counterparty's structure appear to be overly complex or involve unusual levels of secrecy (such as "nominee" shareholders for offshore entities) or intermediaries (see "Transaction Risk", section 2 of the HMRC Guidance) or unusual or high-risk counterparty jurisdiction ("Country Risk")?

Unusual payment methods and unusual conduct of third parties with GDL Associates can be indicative that a transaction may not be as it seems.

Employees and Associates are asked to familiarise themselves with the examples throughout the HMRC Guidance.

9 How to Raise A Concern

Employees have a responsibility to take reasonable action to prevent harm to GDL and we hold our employees accountable for their actions and omissions. Any action that breaches the Criminal Finances Act and the tax laws of wherever we operate brings harm to GDL and will not be tolerated.

You are responsible for properly following GDL policies and procedures. These should generally ensure that all taxes are properly paid. If you are ever asked by anyone either inside or outside GDL to go outside our standard procedures, this should be reported without delay, as someone may be attempting to evade tax.

10 Reporting Suspicions

All suspicions should be reported. If there is any suspicion of any intention to evade tax and the transaction is nevertheless finalised, GDL can be criminally prosecuted, subject to a large fine and be publicly named and shamed.

You are also reminded of GDL's Whistle-blower Procedure, should you consider this to be a more appropriate route to report your concerns.

11 Monitoring and Review

GDL and senior management acknowledge their obligation to monitor the effectiveness of this Policy going forward, and to make amendments or improvements where necessary.

The policy will be reviewed annually, alongside relevant information and documentation (i.e. reports made under 9 or 10 above (anonymised where relevant), or in the unlikely event of any instances of relevant Tax Evasion of which GDL becomes aware and which this Policy failed to prevent). The policy will also be reviewed from the perspective of whether the organisation or nature of risks it faces has evolved over time such that changes to the Policy are advisable.

All staff will be informed immediately of any changes to the Policy and will be asked to familiarise themselves with any new Policy.

Internal feedback on this Policy, from all staff and Associates, is welcome at any time, and can be communicated to Spencer Nichol.

Latest Review Dated**28 October 2020****Signed By****Managing Director****Gary Venner**