

CORPORATE CRIMINAL OFFENCES POLICY

The Criminal Finances Act 2017 came into effect on 30 September 2017, and the new corporate offence of failure to prevent the facilitation of tax evasion is now in force in England and Wales. The offence carries a penalty of an unlimited fine and a criminal record for corporates if convicted

The purpose of this policy is to set out the responsibilities of Avantgarde Tiling Limited and those working for it in upholding the company's position on tax evasion or its facilitation.

Policy Statement

Avantgarde Tiling Limited conduct their activities with integrity, transparency and fairness. The company is committed to the prevention of the facilitation of tax evasion as it recognises the importance of fostering a positive culture of tax compliance and maintaining the confidence of employees, partner organisations, suppliers, customers and the tax authorities.

Top-level management is committed in delivering a clear message – both internally and externally - that facilitation of tax evasion is unacceptable as well as in promoting a culture that supports this message.

Avantgarde Tiling Limited do not and will not knowingly work with others who do not share their commitment to preventing the facilitation of tax evasion.

The company operates to the highest legal and ethical standards and will not tolerate acts of criminal facilitation of tax evasion by its associates anywhere in the world.

This policy, outlining the company's commitment to CFA principles, will be communicated to all staff and shared with customers, suppliers and any other interested party.

Scope

It is a criminal offence for anyone to evade paying tax of any kind, and also to help anyone to do so. Any individual found to be guilty of this could be subject to criminal proceedings under existing legislation. However, under the CFA 2017 in the event of there being both:

- Criminal tax evasion by either a UK or overseas taxpayer (as an individual or an entity) under existing law, and;
- Criminal facilitation of this offence by an 'Associated Person' of the company, the company will automatically be charged with the corporate offence of failing to prevent its representatives from committing the criminal act of facilitation unless it can demonstrate that it had 'adequate' or 'reasonable' procedures in place to prevent that facilitation. If found guilty, the typical consequences for the company could be an unlimited fine, reputational damage and the potential disbarment from public/governmental contracts.

The scope of 'Associated Persons' includes the company's employees, workers, agents, subcontractors and other people/organisations that provide services for, or on behalf of Avantgarde Tiling Limited.

The new Corporate Criminal Offence (CCO) relates to situations where Avantgarde Tiling Limited fails to prevent 'Associated Persons' from assisting in the evasion of tax by another party.

Roles and responsibilities

We request anyone who has, or seeks to have, a business relationship with Avantgarde Tiling Limited, our employees or associated persons to familiarise themselves with our Anti-Tax Evasion Value Statement and to act at all times in a way which is consistent with this statement.

We will uphold all laws relevant to countering tax evasion, including the Criminal Finances Act 2017, in all the jurisdictions in which we operate.

Failure to comply with these policies and the obligations detailed therein may result in disciplinary action for staff (up to and including dismissal) and termination of contract for associated persons.

Should staff and associates become concerned that a fellow employee or associate is facilitating tax evasion by a third party then they should immediately alert their manager, the Head of Financial Control, or the Chief Financial Officer, or they may raise concerns under the Whistleblowing Policy. The Head of Financial Control is responsible for information, training, reports and queries in relation to the CFA 2017.

Risk Assessment

A risk assessment and register of possible risks in relation to the CFA 2017 is maintained that considers the relevant controls, processes and procedures that should be in place, proportionate to the risk posed, and is intended to ensure that all appropriate steps are taken to prevent tax evasion or its facilitation, in particular staff training, conducting appropriate due diligence on third parties and associated persons and periodic review and update of the risk register by the Head of Financial Control.

Training

Relevant members of staff will be provided with training on the key aspects of CFA 2017, as set out in this policy, with suitable frequency, including at induction.

This includes (but is not limited to) staff who work in the Finance Department (including Procurement), heads of other Professional Services teams, Managers and Administrators.

Communication

Any changes to this policy will be communicated via Human Resources bulletin.

Related policies and procedures

The Criminal Finances Act 2017 has parallels with the UK Bribery Act and this policy should be read in conjunction with Avantgarde Tiling Limited anti-bribery policy and related governance documents.

Barbara Zanasi
Avantgarde Tiling Ltd
Managing Director

31 January 2023

