

ANTI-TAX EVASION POLICY STATEMENT

1. Introduction

Avantgarde Tiling is fully committed to preventing tax evasion and the criminal facilitation of tax evasion in compliance with the Criminal Finances Act 2017. We uphold the highest standards of integrity, transparency, and compliance with UK tax laws in all aspects of our operations.

2. Zero-Tolerance Approach

We operate a zero-tolerance policy towards tax evasion and expect all employees, subcontractors, suppliers, and third parties acting on our behalf to comply with relevant tax laws and regulations. Any individual or entity found to be facilitating tax evasion will face disciplinary action and may be reported to the appropriate authorities.

3. Risk Prevention & Due Diligence

Avantgarde Tiling has implemented strict risk assessment and due diligence procedures to prevent tax evasion risks, including:

- No cash payments – All transactions are traceable and processed through secure, regulated banking systems.
- HMRC-regulated accountancy software – Ensuring all financial records are transparent and auditable.
- VAT verification – All new suppliers are checked through the HMRC VAT checking tool before engagement.
- Self-employed subcontractor checks – Unique Taxpayer Reference (UTR) and HMRC verification are conducted before any payments are made.
- Supplier and contractor agreements – All business partners must sign agreements that include anti-tax evasion clauses.
- Internal audits and transaction monitoring – Regular reviews are conducted to ensure compliance with VAT regulations and tax reporting requirements.
- Import Compliance – All imported materials must be declared correctly, and customs duties, VAT, and import taxes must be paid in full. We ensure that:
 - o All import transactions comply with HMRC regulations and UK import laws.
 - o Import documentation is accurate and complete, with correct invoices and customs declarations.
 - o All suppliers outside the UK provide legitimate tax documentation, and payments are made transparently.
 - o We work only with trusted international suppliers who meet compliance standards.

4. Communication & Training

We ensure all employees, subcontractors, and relevant stakeholders are:

- Trained on recognising and preventing tax evasion risks.
- Provided with clear guidance on tax compliance expectations.
- Encouraged to report concerns through a confidential reporting system.

5. Monitoring & Review

Our tax compliance procedures are continuously monitored to ensure they remain effective and aligned with changing legislation. Regular policy reviews, audits, and risk assessments are conducted to reinforce our commitment to preventing tax evasion.

6. Reporting & Enforcement

Any suspected facilitation of tax evasion must be reported immediately to management. Avantgarde Tiling will investigate all reports and take appropriate action, including notifying regulatory authorities if necessary.

We expect full cooperation from all employees, subcontractors, and suppliers in maintaining tax compliance.

Barbara Zanasi
Avantgarde Tiling Ltd
Managing Director

25 January 2026

