

# Preventing Facilitation of Tax Evasion Policy (Criminal Finance Act 2017)

## Introduction

Interr Ltd recognizes the importance of complying with the Criminal Finance Act 2017 and we have adopted this policy as part of our commitment to preventing persons associated with the Company from engaging in the criminal facilitation of tax evasion in the UK or in a foreign country.

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

The aim of this policy is to:

- Set out our responsibilities, and of those working for us, in observing and upholding our position on preventing the criminal facilitation of tax evasion; and
- provide information and guidance to those working for us on how to recognise and avoid tax evasion.

As an employer, if Interr Ltd fails to prevent its employees, workers, agents or service providers facilitating tax evasion, it can face criminal sanctions including an unlimited fine, as well as exclusion from tendering for public contracts and damage to its reputation.

We therefore take our legal responsibilities seriously. In this policy, third party means any individual or organisation you come into contact with during the course of your work for Interr Ltd, and includes actual and potential clients, customers, suppliers, distributors, business contacts, agents, advisers, and government and public bodies, including their advisers, representatives and officials, politicians and political parties.

## What is the facilitation of tax evasion?

### Tax evasion

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.

### Foreign tax evasion

Foreign tax evasion means evading tax in a foreign country, provided that 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

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.

Under the Criminal Finances Act 2017, a separate criminal offence is automatically committed by a corporate entity or partnership where the tax evasion is facilitated by a person acting in the capacity of an "associated person" to that body. For the offence to be made out, the associated person must deliberately and dishonestly take action to facilitate the tax evasion by the taxpayer. If the associated person accidentally, ignorantly, or negligently facilitates the tax evasion, then the corporate offence will not have been committed. The company does not have to have deliberately or dishonestly facilitated the tax evasion itself; the fact that the associated person has done so creates the liability for the company.

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). In this policy, all references to tax include national insurance contributions.

## Your responsibilities

You must and are required to do:

- Ensure that you read, understand and comply with this policy at all times. The prevention, detection and reporting of tax evasion and foreign tax evasion are the responsibility of all those working with us and for us or under our control.
- You are required to avoid any activity that might lead to, or suggest, a breach of this policy.
- If you are an employee, 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. For example, if an employee or supplier asks to be paid into an offshore bank account, without good reason, or a supplier asks to be paid in cash, indicating that this will mean the payment is not subject to applicable tax.
- High risk factors may be (This list is not intended to be exhaustive):
  - Anonymous transactions (which may include cash).
  - Non face-to-face business relationships or transactions.
  - Payment received from unknown or associated third parties.
  - The business relationship is conducted in unusual circumstances.
  - Non-resident customers.
  - Legal persons or arrangements that are personal asset holding vehicles.
  - Companies that have nominee shareholders or shares in bearer form.
  - Businesses that are cash intensive.
  - The ownership structure of the company appears unusual or excessively complex.
  - Countries identified by credible sources as not having adequate anti-money laundering and counter-terrorism financing approaches; or subject to sanctions or embargos.

You must not do and is not acceptable for you to (or someone on your behalf):

- Engage in any form of facilitating tax evasion or foreign tax evasion;
- Aid, abet, counsel or procure the commission of a tax evasion offence or foreign tax evasion offence by another person;
- Fail to report promptly any request or demand from any third party to facilitate the fraudulent evasion of tax (whether UK tax or tax in a foreign country), or any suspected fraudulent evasion of tax (whether UK tax or tax in a foreign country) by another person, in accordance with this policy;
- 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 a foreign tax evasion offence or who has raised concerns under this policy.

## Protection / Whistleblowing

We aim to encourage openness and will support anyone who raises genuine concerns in good faith under this policy, even if they turn out to be mistaken.

We are committed to ensuring no one suffers any detrimental treatment as a result of:

- Refusing to take part in, be concerned in, or facilitate tax evasion or foreign tax evasion by another person;
- Refusing to aid, abet, counsel or procure the commission of a tax evasion offence or a foreign tax evasion offence by another person; or
- Reporting in good faith their suspicion that an actual or potential tax evasion offence or foreign tax evasion offence has taken place, or may take place in the future.

If you believe that you have suffered any such treatment, you should inform the Company HR Department or the CEO immediately.

## Communication

Our zero-tolerance approach to tax evasion and foreign tax evasion must be communicated to all our staff, suppliers, contractors and business partners at the outset of our business relationship with them and as appropriate after that.

## **Breaches to this Policy**

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

We may terminate our relationship with other individuals and organisations working on our behalf if they breach this policy.

## **Policy Review and Assessment**

This policy may be amended by Interr at any time to take into account changes in legislation and best practice. This policy was last reviewed and agreed by the Board and seeks to be reviewed and updated annually. Any queries arising regarding this policy should be addressed to Mick Tabori.



Mick Tabori - CEO  
January 2024