

Anti-facilitation of Tax Evasion Policy

Policy Statement

Our commitment is to conduct all business operations with unwavering honesty and ethical integrity. We maintain a zero-tolerance stance regarding any involvement in tax evasion, whether it falls under the legal frameworks of the UK, the EU, or any other applicable jurisdiction.

As an employer, we recognise that failure to prevent our employees, workers, or service providers from engaging in activities that facilitate tax evasion may lead to severe consequences, including criminal penalties such as unlimited fines, exclusion from public contract bidding, and harm to our reputation. We are fully dedicated to upholding our legal obligations.

To fulfil our responsibilities and manage associated risks, we impose the following requirements on Marble Building Products (Yorkshire) Ltd. employees and business partners:

Who does this policy apply to?

This policy pertains to all individuals associated with Marble Building Products (Yorkshire) Ltd. in any capacity. This includes employees, volunteers, agents, contractors, external consultants, third-party representatives, business partners, and anyone else connected to our organisation, regardless of their location.

What is Tax Evasion and Tax Evasion Facilitation?

- Tax evasion refers to the act of deceiving the public revenue or evading taxation fraudulently, constituting a criminal offence. This offence necessitates fraudulent intent through deliberate actions or omissions.
- Foreign tax evasion involves evading taxes in a foreign country, provided that such conduct is illegal in that nation and would also be a criminal offence in the UK. Like tax evasion, it requires deliberate and dishonest actions or omissions.
- Tax evasion facilitation encompasses knowingly participating in or taking actions to assist in the fraudulent evasion of taxes, whether in the UK or a foreign country, by another person. This includes aiding, abetting, counselling, or procuring such offences, and it is considered a criminal act when done deliberately and dishonestly.

Prohibited Activities

It is strictly unacceptable for any individual, or on their behalf, to:

- Engage in activities that facilitate tax evasion or foreign tax evasion.
- Assist, support, advise, or induce others to commit tax evasion or foreign tax evasion offences.
- Fail to promptly report any request or demand from third parties for tax evasion assistance or any suspected fraudulent tax evasion by others, as per this policy.
- Threaten or retaliate against anyone who refuses to participate in tax evasion offences or raises concerns under this policy.

Your Responsibilities

Preventing, detecting, and reporting tax evasion and foreign tax evasion are responsibilities shared by all those working for or with Marble Building Products (Yorkshire) Ltd. You are obligated to avoid any actions that could hint at a breach of this policy.

If you suspect a policy breach or anticipate one in the future, you must promptly inform your manager.

Identifying Potential Tax Evasion Red Flags

The following indicators may raise concerns related to tax evasion or foreign tax evasion, though this list is not exhaustive and is provided for illustration:

- Discovery of false statements or non-disclosure of income, registration failures, or submission of false documents to tax authorities.
- Deliberate failure to register for VAT or non-disclosure of VAT.
- Cash payment requests, refusal to formalise agreements and absence of invoices or receipts.
- Request to treat an employee as a self-employed contractor without significant changes to working conditions.
- Gross payments to suppliers or subcontractors when net payments are appropriate.
- Payment to a different country or geographic location unrelated to the third party's residence or business operations.
- Request to address invoices to an entity different from the one provided with services.
- Request to change the description of services on an invoice to obscure their nature.
- Receipt of non-standard or customised invoices.
- Insistence on contract amendments, refusal to document terms in writing or requests for backdating.
- Invoice for a commission or fee payment that appears excessively large or small given the service provided.
- Requirement to use an unfamiliar agent, intermediary, consultant, distributor, or supplier.

How to Report Tax Evasion Concerns

We strongly encourage you to report any suspicions or issues related to tax evasion or foreign tax evasion as early as possible.

If you encounter fraudulent tax evasion during your work or are asked to assist in such evasion directly or indirectly, or if you suspect any such activities have occurred or may occur, please contact your manager.

If you are uncertain about whether a particular action constitutes tax evasion or foreign tax evasion, do not hesitate to seek guidance from your manager. Please be aware that an offence only occurs when deliberate and dishonest actions facilitate tax evasion or foreign tax evasion. However, a deliberate failure to report suspicions or wilful ignorance of suspicious activity may also be considered criminal facilitation of tax evasion.