



ANTI- FACILITATION OF TAX EVASION POLICY

January 2023



Key individuals involved in developing the process and policy.

Name	Job Title
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Circulated to the following individuals for comments and approval.

Name	Job Title
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Version control and summary of changes.

Version Number	Date	Comments (description of change and/or amendments)
1.0	April 2018	Align policies and procedures with anti-tax evasion requirements of Criminal Finances Act 2017.
2.0	April 2020	Policy review – Only amendment is to include HR Training and Development as part of the Group.
2.1	March 2022	Data Classification added
3.0	April 2022	Policy Review – Removed references to HR Training and Development

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1.0. Introduction

1.1: It is our policy across the Citrus Group of companies; namely Citrus Training Limited, Altitude Safety Limited, BBE Training Limited and BookMyCourse Limited, to conduct business in an honest and ethical manner. We take a zero-tolerance approach to the facilitation of tax evasion, whether under UK law or under the law of any foreign country.

1.2: We are committed to acting professionally, fairly and with integrity in all our business dealings and relationships and to implementing and enforcing effective systems to counter tax evasion facilitation.

1.3: We will uphold all laws relevant to countering tax evasion, including the Criminal Finances Act 2017.

1.4: If you have any queries about this policy, please refer to your Line Manager in the first instance or a member of the Senior Management Team.

2.0 Who is Covered by This Policy?

2.1: This policy applies to all persons working for the Company or on our behalf in any capacity, including employees at all levels, directors, officers and Associates, 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.

3.0 What if the Facilitation of Tax Evasion?

3.1: For the purposes of this policy:

3.1.1: Tax Evasion means an 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.

3.1.2: 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.

3.1.3: 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.

3.1.4: 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).

3.1.5: 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.

4.0 Principles and Requirements

4.1: Employees and Associates must ensure that they read, understand and comply with this policy.

4.2: What you must not do:

- 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 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;
- 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.

5.0 Your Responsibilities

5.1: You must ensure that you read, understand and comply with this policy.

5.2: The prevention, detection and reporting of tax evasion and foreign tax evasion are the responsibility of all those working for us or under our control.

5.3: You are required to avoid any activity that might lead to, or suggest, a breach of this policy.

5.4: You are encouraged to raise concerns about any issue or suspicion of tax evasion or foreign tax evasion at the earliest possible stage.

5.5: If you become aware of any fraudulent evasion of tax (whether UK tax or tax in a foreign country) by another person in the course of your work, or you are asked to assist another person in their fraudulent evasion of tax (whether directly or indirectly), or if you believe or suspect that any fraudulent evasion of tax has occurred or may occur, whether in respect to UK tax or tax in a foreign country, you must notify your line manager or a member of the Senior Management Team OR report it in accordance with our Whistleblowing Policy (available in Section 15 of the Employee Handbook) as soon as possible.

5.6: If you are unsure about whether a particular act constitutes tax evasion or foreign tax evasion, raise it with your line manager or a member of the Senior Management Team OR report it in accordance with our Whistleblowing Policy as soon as possible.

5.7: You should note that the corporate offence is only committed where you deliberately and dishonestly take action to facilitate the tax evasion or foreign tax evasion. If you do not take any such action, then the offence will not be committed. However, a deliberate failure to report suspected tax evasion or foreign tax evasion, or "turning a blind eye" to suspicious activity could amount to criminal facilitation of tax evasion.

6.0 Prevention Through Vigilance

6.1: 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 the adoption of a common-sense approach supported by our clear whistleblowing procedure.

6.2: In applying common sense, employees must be aware of the following:

- Is there anything unusual about the manner in which an Associate of the Company is conducting their relationship with the third party (usually a customer)?
- Is there anything unusual about the customer's or Associate's conduct or behaviour?
- Are there unusual payment methods?

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

7.0 Breaches of This Policy

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

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

8.0 Potential Risk Scenarios

8.1: The following is a list of possible red flags that may arise while you work for us and which may raise concerns related to tax evasion or foreign tax evasion. The list is not intended to be exhaustive and is for illustrative purposes only.

8.2: If you encounter any of these red flags while working for us, you must report them promptly to your line manager or a member of the Senior Management Team:

8.2.1: You become aware, in the course of your work, that a third party has made or intends to make a false statement relating to tax; has failed to disclose income or gains to, or to register with, HMRC (or the equivalent authority in any relevant non-UK jurisdiction); has delivered or intends to deliver a false document relating to tax; or has set up or intends to set up a structure to try to hide income, gains or assets from a tax authority.

8.2.2: You become aware, in the course of your work, that a third party has deliberately failed to register for VAT (or the equivalent tax in any relevant non-UK jurisdiction) or failed to account for VAT.

8.2.3: A third-party requests payment in cash and/or refuses to sign a formal commission or fee agreement, or to provide an invoice or receipt for a payment made.

8.2.4: You become aware, in the course of your work, that a third party working for us as an employee asks to be treated as a self-employed contractor, but without any material changes to their working conditions.

8.2.5: A third-party requests that payment is made to a country or geographic location different from where the third party resides or conducts business.

8.2.6: A third party to whom we have provided services requests that their invoice is addressed to a different entity, where we did not provide services to such entity directly.

8.2.7: A third party to whom we have provided services asks us to change the description of services rendered on an invoice in a way that seems designed to obscure the nature of the services provided.

8.2.8: You receive an invoice from a third party that appears to be non-standard or customised.

8.2.9: A third party insists on the use of side letters or refuses to put terms agreed in writing or asks for contracts or other documentation to be backdated.

8.2.10: You notice that we have been invoiced for a commission or fee payment that appears too large or too small, given the service stated to have been provided.

Signed:



Date: 01/04/2022

Wayne Taylor
(Managing Director)