

Preventing Tax Evasion

Scope

This policy applies to all individuals working for or on behalf of BE Recruitment Ltd, including but not limited to:

- Employees at all levels
- Agency workers and contractors
- Consultants and external advisors
- Suppliers, service providers, agents, and business partners

Responsibilities

- Company Secretary
 - Overall responsibility for tax compliance
 - Responsible for the development, implementation and review of this policy
 - Ensures training and communication of this policy across the organisation and supply chain

Introduction

Tax evasion is the fraudulent and deliberate action or omission to dishonestly avoid paying tax. It is a criminal offence.

Facilitating tax evasion—assisting someone in the evasion of tax deliberately and dishonestly—is also a criminal offence.

Failure to act on suspicions of tax evasion may also constitute facilitation.

Tax refers to all forms of taxation, including but not limited to:

- Corporation Tax
- Income Tax
- VAT
- Stamp Duty
- National Insurance Contributions
- Duties or any other statutory taxes

Policy Statement

BE Recruitment Ltd adopts a zero-tolerance approach to all forms of tax evasion or the facilitation of tax evasion. We are committed to:

- Acting professionally, fairly and with integrity in all our business dealings
- Complying with all relevant laws and regulations
- Implementing effective systems and controls to prevent tax evasion facilitation

Policy Commitments

BE Recruitment Ltd will:

- Conduct business fairly, honestly and transparently
- Risk assess our operations and supply chain to minimise exposure to tax evasion risks
- Avoid providing goods or services where we know or suspect they will be used for fraudulent tax purposes
- Avoid engaging with suppliers or partners who are suspected of evading taxes or failing to declare required payments to HMRC

Employee Obligations

- Any breach of this policy will lead to disciplinary action, up to and including dismissal
- No employee will suffer retaliation or detriment for refusing to participate in questionable transactions
- Employees are expected to report suspicions of tax evasion or facilitation immediately

Third Parties

- Agents and representatives of BE Recruitment must abide by the standards outlined in this policy

Review

This policy will be reviewed:

- Annually, or
- As necessary to reflect changes in legislation, business practices, or operational risk

Document Control and Accountability

- Effective from: 01/06/2025
- Approved by: Lisa Ridley
- Contact for queries:

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