



Anti-Tax Evasion Policy

ANTI-TAX EVASION STATEMENT

Autopa Limited has a zero-tolerance approach to all forms of tax evasion. This extends to the facilitation of tax evasion. We expect our approach to be mirrored in the behaviour of all of our staff, agents, contractors and third parties who provide services for or on behalf of the business.

The prevention, detection and reporting of tax evasion is the responsibility of all employees.

OVERVIEW

There are a range of criminal offences concerning tax evasion, both at common law and in statute. The Criminal Offences Act 2017 introduced two new Corporate Criminal Offences (CCO) for the failure to prevent the facilitation of either UK or foreign tax evasion. This policy focuses on Autopa Limited's approach to these two offences.

These CCOs place the responsibility for ensuring that no associated person facilitates tax evasion on the corporate entity. This policy sets out the requirements of the legislation and the standards expected of all those associated with Autopa Limited in relation to it.

SCOPE: WHO IS COVERED?

This policy applies to every person that is associated with Autopa Limited. This includes:

- Board members
- Directors
- Trustees
- All employees
- Consultants
- Contractors
- Agency workers
- Volunteers
- Agents

To the extent that they are not mentioned above, this policy also extends to any other person providing services for or on behalf of Autopa Limited.

Whilst not covered by this policy, any third party that the company and its employees interact with will be expected to maintain a similar zero-tolerance policy. The company and its employees will manage these relationships with the requirements of the legislation in mind. Our employees are expected to question behaviour that does not meet the expected levels as set out in this policy and business will be declined where that behaviour falls short.

SCOPE: WHAT IS COVERED?

What is Tax Evasion?

Tax evasion is the deliberate attempt not to pay the tax which is due. It covers all UK taxes and National Insurance Contributions (except Scottish Devolved Taxes) and both non-payment and under payment of taxes. It is a criminal offence.

This policy and the new CCOs also cover foreign tax evasion, namely any overseas act that



would be defined as tax evasion were it to take place in the UK.

What is the Facilitation of Tax Evasion?

It is a crime:

- To deliberately and dishonestly facilitate the commission of revenue fraud by another person.
- For a person to be knowingly concerned in, or take steps with a view to, another person fraudulently evading tax.
- To aid and abet another person in committing a revenue fraud.

If a professional such as a tax adviser, accountant, banker, or lawyer, deliberately and dishonestly facilitates the commission of revenue fraud by a client, then that professional also commits a crime. The fact that the crime is committed during the course of their work is no defence.

There are three elements to the new CCOs:

Step 1: Criminal tax evasion by a taxpayer

Step 2: Criminal facilitation of the tax evasion by an “associated person”* of the “relevant body”**.

Step 3: The relevant body failed to prevent its representative from committing the criminal facilitation act.

* For who is an associated person: see Who Is Covered?

** Relevant person is Autopa Limited.

With these three steps in mind, Autopa Limited want to be clear that there is a zero-tolerance policy regarding acts of tax evasion and the facilitation thereof, by any known associates of this company.

YOUR RESPONSIBILITIES

It is each associated person’s responsibility to read, understand and comply with this policy. Individuals associated with this company should be mindful of the following types of scenarios:

- Payments of VAT invoices where the recipient is not registered for VAT and intends to keep the VAT element for themselves.
- Failure to identify contractors as being within Off-Payroll Working and not withholding the correct Income Tax and NICs.
- Advising on or assisting with the structuring of arrangements that lead to income not being correctly declared or taxed.
- Knowingly assisting in the preparation and submission of tax returns where the revenue has been understated.
- Knowingly concealing the country of origin of imported goods so as to avoid Customs Duties.

The above examples are only a limited selection of what could be considered the facilitation of tax evasion. All associates of Autopa Limited should be mindful of any suspicious activity of fellow workers or third parties.

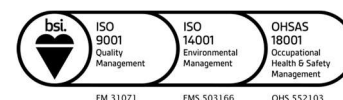
It is your responsibility to be alert to the type of scenarios where tax evasion or the facilitation of tax evasion might occur. It is also your responsibility to report any suspicious instances to

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your reporting officer immediately.

RAISING CONCERNS

Anyone who has any suspicions or concerns that this policy is being breached should report them immediately. Autopa Limited considers that there are no reasonable excuses not to do so. There is also no valid reason why each report should not be treated with the upmost seriousness by the relevant person dealing with it.

Reports can be made to your line manager, head of department or to accounts@autopa.co.uk

Andrew Murray
Director

3rd January 2024