Anti-Facilitation of Tax Evasion Policy

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MVKELLY
CIVIL ENGINEERING

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Policy Overview

M.V. Kelly Limited is committed to conducting all business dealings in an honest, ethical and transparent manner. We have a zero-tolerance approach to tax evasion and the facilitation of tax evasion and are committed to complying with our legal obligations under the Criminal Finances Act 2017.

This policy sets out our approach to preventing the facilitation of tax evasion and outlines the standards of behaviour expected from all employees and those who are associated with M.V. Kelly Limited. The Company's overall approach to tax is set out in the Group's Tax Strategy.

This policy applies to all employees, directors, contractors, subcontractors, self-employed persons and any other persons associated with the Company.

This policy does not form part of any contract of employment or other contract to provide services, and we may amend it at any time.

Definitions

Tax Evasion
Tax evasion is the dishonest and deliberate action or omission to fraudulently evade payment of tax. It is a criminal offence.

Facilitation of Tax Evasion
Facilitation of tax evasion involves deliberately and dishonestly aiding, abetting, counselling or procuring the fraudulent evasion of tax by another person. Facilitation of tax evasion may form part of wider criminal activity; therefore, related policies such as Anti-Bribery and Anti-Slavery may also apply.

Tax Avoidance
Tax avoidance involves the use of legal mechanisms to reduce tax liabilities in a manner that complies with the letter, but not the spirit, of the law. This often involves contrived arrangements with little commercial purpose.

Tax Mitigation / Tax Planning
Tax mitigation or planning involves using reliefs and allowances in the way they were intended by legislation.

Our Approach

To prevent the facilitation of tax evasion, the Company has established the following measures:

Risk Assessment
The risk of facilitating tax evasion is recorded on the Company's risk register and reviewed regularly.
Training and Awareness
The Company promotes awareness of this policy and takes reasonable steps to prevent any employee or associate from facilitating tax evasion. All employees are required to read and accept this policy on commencement of employment and on an annual basis thereafter. Mandatory training is provided to employees and associated persons identified as being at higher risk at least annually.
Due Diligence
The Finance department carries out due diligence on prospective suppliers and subcontractors. Due diligence is maintained throughout the duration of any engagement, and suppliers and subcontractors are required to provide periodic confirmation of their approach to preventing tax evasion and its facilitation.
Monitoring and Reporting
Suspected incidents of tax evasion or facilitation, including outcomes and follow-up actions, are recorded and reviewed alongside the Company's risk register.

This policy is made available on the Company website to ensure accessibility to associates and third parties.

Anti-Tax Evasion Statement

M.V. Kelly Limited operates a zero-tolerance approach to tax evasion and the facilitation of tax evasion.

Employees and associates must not undertake any activities that:

- Cause the Company to commit a tax evasion offence; or
- Facilitate a tax evasion offence by another person.

Any concerns or suspicions of tax evasion or its facilitation must be reported immediately in accordance with this policy.

We are committed to acting professionally, fairly and with integrity in all our business dealings and relationships. At all times, business should be conducted in a manner whereby the opportunity for tax evasion is prevented.

Indicators of Tax Evasion or Avoidance

All employees and associates must remain vigilant. Indicators may include but not limited to:

- Statements that appear “too good to be true”.
- Payments described as loans that are not expected to be repaid.
- Disproportionate or unexplainable financial benefits.
- Circular movement of funds.
- Claims that arrangements are approved or endorsed by HMRC.

General indicators to look out for:

- Anything unusual about the way an associate or third party is conducting their relationship with the Company.
- Anything unusual about the associate’s or third parties conduct or behaviour in your dealings with them.
- Unusual payment methods or reluctance to provide documentation.
- Reluctancy to provide applicable documentation on request.

Reporting Concerns

All concerns relating to suspected tax evasion or facilitation must be reported as soon as possible.

We are committed to handling all concerns promptly, fairly, and consistently.

Concerns may be reported through several channels:

- Whistleblowing Officer: Richard Lennon
    - Email: whistleblowing@mvkelly.co.uk
    - Post: FAO: Whistleblowing Officer. M.V. Kelly Limited, Cogen Court, 151 Cranmore Boulevard, Shirley, Solihull B90 4LN
- Website: https://mvkelly.co.uk/whistleblowing-form/
- HR Department: mvkhr@mvkelly.co.uk
- A member of M.V Kelly Limited Senior Leadership team

For associates and third parties, legitimate concerns can be raised in writing to the contacts listed above or directly to HMRC via their ‘Report Tax Evasion’ contact details.

The Company will treat reports confidentially where possible and will support anyone who raises a genuine concern in good faith, even if it later proves to be unfounded. M.V. Kelly Limited will not tolerate retaliation against anyone who reports concerns appropriately.

Breach of This Policy

Any breach of this policy by an employee may be treated as a disciplinary matter and, depending on the circumstances, may constitute gross misconduct. Where an employee is suspected of committing or facilitating tax evasion, we will investigate the matter in accordance with the Company's disciplinary procedures. Disciplinary action may be taken up to and including dismissal.

Where an associate or other third party is found to be in breach of this policy, the Company reserves the right to suspend or terminate its commercial relationship with immediate effect.

Where appropriate, the Company may report concerns or findings to HMRC, the police or other relevant authorities, which may result in criminal investigation and prosecution under the Criminal Finances Act 2017.

Responsibilities

Employees

- Act honestly, ethically and with integrity at all times.
- Comply with this policy and all applicable tax laws and regulations.
- Remain alert to the risk of tax evasion and the facilitation of tax evasion within the Company's business and supply chains.
- Not engaging in, assisting with, or turning a blind eye to tax evasion or its facilitation.
- Promptly report any actual or suspected tax evasion or facilitation in accordance with this policy.
- Co-operate fully with any investigation conducted under this policy.

Line Managers and Directors

- Lead by example and promote a culture of integrity and zero tolerance towards tax evasion and its facilitation.
- Ensure that employees within their areas of responsibility understand and comply with this policy.
- Identify and manage tax evasion risks within their teams, projects and areas of control.
- Ensure appropriate controls and due diligence are applied in higher-risk areas.
- Take prompt action when concerns are raised, including escalating matters for investigation where required.

HR

- Support the implementation and ongoing effectiveness of this policy.
- Provide guidance to employees and managers on its interpretation and application.
- Support investigations into alleged breaches of this policy in line with Company procedures.
- Ensure appropriate disciplinary action is taken where breaches by employees are substantiated.
- Work collaboratively with the L&D team and management to promote awareness and compliance.

Learning & Development (L&D)

- Develop and maintain appropriate training and awareness materials relating to tax evasion and the facilitation of tax evasion.
- Ensure relevant training is delivered at induction and refreshed on a periodic basis.
- Support enhanced or role-specific training for employees in higher-risk roles.
- Maintain appropriate training records to demonstrate compliance.

Whistleblowing Officer

- Receive and handle concerns raised under the Whistleblowing Policy.
- Ensure concerns are reviewed objectively, fairly and confidentially.
- Escalate matters appropriately and recommend further investigation where necessary.
- Ensure individuals who raise genuine concerns in good faith are protected from detriment.

Sub-contractors, Self-Employed Persons and Other Associated Persons

- Comply with all applicable tax laws and regulations.
- Not engage in, or facilitate, tax evasion in any form.
- Act in a manner consistent with the principles and standards set out in this policy.
- Take reasonable steps to prevent tax evasion and facilitation within their own operations.
- Promptly report any suspected or actual tax evasion connected with the Company's business.