

**UTS**

United Tooling Solutions

## **Anti-Facilitation of Tax Evasion Policy**

The purpose of this Policy is to:

- reinforce UTS's commitment to conduct all business in an honest and ethical manner taking a zero-tolerance approach to Tax Evasion.
- set out individual's responsibilities in respect of observing and upholding our position on preventing the criminal offence of Tax Evasion Facilitation.
- provide information and guidance on how to recognise and avoid Tax Evasion Facilitation in connection with UTS's business.

### **Policy Statement**

UTS takes a zero-tolerance approach to Tax Evasion Facilitation. It is our policy to conduct all our business in an honest and ethical manner. We are committed to acting professionally, fairly and with integrity in all our business dealings and relationships. UTS has several controls and procedures in place to prevent Tax Evasion Facilitation.

You are expected to report any concerns about any issue or suspicion of Tax Evasion Facilitation as soon as possible. This Policy applies to everyone that works for or on behalf of UTS.

### **Responsibilities**

You are responsible for ensuring that you read, understand and comply with this Policy. In particular you must:-

- (i) avoid any activity that might lead to, or suggest, a breach of this Policy.
- (ii) report as soon as possible if you believe or suspect that a breach of this Policy has occurred or may occur in the future.
- (iii) All Line Managers are responsible for ensuring those reporting to them are made aware of and understand this Policy and that time is made available for individuals to attend any training provided on this Policy.
- (iv) The Executive Team has overall responsibility for ensuring that all those under UTS's control comply with this Policy.
- (v) The Financial Director has day to day responsibility for this Policy.

Tax Evasion is the criminal offence of deliberately (either with deliberate action or by omission with dishonest intent) cheating the public revenue or fraudulently evading UK tax (including national insurance contributions). It also includes where the evasion of tax is committed in a foreign company where that action is an offence in that country and would also be an offence if committed in the UK. All references in this Policy to Tax Evasion includes UK and foreign tax evasion.



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Tax Evasion Facilitation is the criminal offence of:

- being knowingly concerned in, or taking steps with a view to being concerned in, Tax Evasion by another person
- aiding, abetting, counselling or procuring the commission of that offence.

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).

### **Criminal Finances Act 2017**

Under the Criminal Finances Act 2017, a commercial organisation such as UTS, can be found to have committed a criminal offence, where a person who is acting for UTS deliberately and dishonestly takes action to facilitate Tax Evasion Facilitation by the taxpayer.

UTS does not have to have deliberately or dishonestly participated in the Tax Evasion Facilitation itself. Instead, the fact that a person acting for UTS has done so (whether an employee or such other person acting on behalf of UTS), can create liability for UTS. A corporate offence is only committed when you deliberately and dishonestly take action to facilitate 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 i.e. 'turning a blind eye' to suspicious activity, could amount to criminal Tax Evasion Facilitation. If UTS was found liable in connection with Tax Evasion Facilitation, sanctions can include an unlimited fine, exclusion from tendering for public contracts and damage to our reputation

You must not:

- do anything which causes UTS to commit a Tax Evasion offence.
- do anything which causes UTS to facilitate a Tax Evasion offence by a third party.
- engage in any other activity that might lead to a breach of this Policy.
- threaten or retaliate against another individual who has refused to commit a Tax Evasion offence or who has raised concerns under this Policy.
- fail to promptly report any request or demand from any third party in connection with any Tax Evasion Facilitation or any suspected fraudulent Tax Evasion by another person.

### **Breaches**

Tax Evasion Facilitation is a criminal offence under the Criminal Finances Act 2017 and UTS will investigate any actual or suspected breach of this Policy. Any employee who breaches this Policy is likely to face disciplinary action, which, if the employee is found to have participated in Tax Evasion Facilitation, is likely to result in dismissal for gross misconduct. Any non-employee who breaches this Policy will have their contract terminated with immediate effect.



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## How to Raise a Concern

UTS is committed to maintaining the highest possible standard of integrity in all our business dealings. Everyone at UTS has a responsibility to raise any genuine concerns about any suspected breaches of this Policy. Turning a blind eye is not acceptable.

You can raise your concern by:

- Speaking to your Line Manager.
- Contacting the Finance Director.
- Following the Whistleblowing Policy.

Your concern will be treated in the strictest of confidence and everything possible will be done to protect your identity. UTS will support anyone who raises genuine concerns in good faith under this Policy, even if they turn out to be mistaken.

If you are unsure about whether a particular act constitutes or could potentially constitute Tax Evasion or a breach of this Policy or if you have any other queries, please speak to your Line Manager.

SIGNED:

Chris Taylor

DATE: 28/2/2025