

Policy 011 -Anti Facilitation of Tax Evasion

Revised January 2025



1. Policy Statement

Vinovius Ltd (“the Company”) is committed to preventing the facilitation of tax evasion in any form. The Company operates with integrity and transparency in all its business dealings and expects the same standards from its employees, subcontractors, and agents.

The Criminal Finances Act 2017 requires businesses to take a proactive approach to prevent the facilitation of tax evasion. This Policy outlines the Company’s zero-tolerance stance on tax evasion and its facilitation, ensuring compliance with applicable laws and regulations.

2. Objectives of this Policy

2.1 To ensure the Company complies with the Criminal Finances Act 2017 and prevents the facilitation of tax evasion.

2.2 To provide employees, subcontractors, and agents with clear guidance on their responsibilities to prevent facilitation of tax evasion.

3. Designated Officer

Name: Gregory O’Connell

Position: Managing Director

Email: greg.oconnell@vinovius.com

4. Definition of Tax Evasion and Facilitation

Tax Evasion: An illegal activity where a person or business deliberately avoids paying a required tax.

Facilitation of Tax Evasion: When someone aids, abets, counsels, or procures tax evasion by another individual or entity.

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5. Responsibilities and Prohibited Activities

All employees, subcontractors, and agents of the Company are strictly prohibited from:

5.1 Engaging in or facilitating tax evasion.

5.2 Assisting third parties in committing tax evasion, either knowingly or recklessly.

5.3 Failing to report suspicious activity that may involve tax evasion.

Employees must adhere to all Company policies and procedures, including due diligence requirements.

6. Risk Assessment and Monitoring

The Company conducts regular risk assessments to identify and mitigate risks related to tax evasion and its facilitation. This includes:

6.1 Monitoring high-risk transactions.

6.2 Conducting thorough checks on third parties, including suppliers and clients.

6.3 Training employees to identify and report suspicious activity.

7. Reporting Concerns

Employees are encouraged to report any concerns or suspicions of tax evasion or facilitation to the Designated Officer. Reports will be treated confidentially and investigated thoroughly.

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8. Consequences of Breach

Breaches of this Policy may result in disciplinary action, up to and including dismissal. Subcontractors or agents found in breach may have their contracts terminated. Additionally, individuals involved may face criminal prosecution.

9. Advice and Support

For further guidance or advice, employees may contact the following organisations:

HM Revenue & Customs (HMRC)
Helpline: 0300 200 3300
Website: www.gov.uk/contact-hmrc

Citizens Advice Bureau
Helpline: 0800 144 8848
Website: www.citizensadvice.org.uk

This policy has been approved & authorised by:

Name: Gregory O'Connell

Position: Managing Director

Date: 07/01/2025

Signature:

A handwritten signature in black ink, appearing to be 'Gregory O'Connell', written over a horizontal line.