



Anti-facilitation of Tax Evasion Policy

Company Policy No: 62
Company: Coyle Personnel Ltd
Issue No: 10
Revision Date: April 2026
Review Date: April 2027

Anti-facilitation of tax evasion policy

1. Policy statement

- 1.1. Coyle Personnel Ltd has a zero-tolerance policy towards involvement in criminal facilitation of tax evasion by staff and all associated third parties whether under UK law or under the law of any foreign country. We are committed to acting professionally, fairly and with integrity in all our business dealings and relationships wherever we operate, and to implementing and enforcing effective systems to counter tax evasion facilitation.
- 1.2. We are committed to ensuring that our staff acts ethically that they comply fully with the Criminal Finances Act 2017.
- 1.3. Coyle Personnel Ltd is committed to countering tax evasion risk and preventing criminal facilitation of tax evasion with suitable policies and procedures.

2. About this policy

- 2.1. The purpose of this policy is to:
 - (a) set out our responsibilities, and the responsibilities of those working for us, in observing and upholding our position on preventing the criminal facilitation of tax evasion; and
 - (b) provide information and guidance to those working for us on how to recognise and avoid tax evasion.
- 2.2. 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.
- 2.3. This policy applies to all persons working for us or on our behalf in any capacity, including employees at all levels, directors, officers, agency workers, seconded workers, volunteers, interns, agents, contractors, external consultants, third-party representatives and business partners, sponsors, or any other person associated with us, wherever located.
- 2.4. In this policy, third party means any individual or organisation you come into contact with during the course of your work for us, and includes actual and potential clients, customers, suppliers, distributors, business contacts, agents, advisers, and government and public bodies, including their advisers, representatives and officials, politicians, and political parties.

3. Definitions

- 3.1. For the purposes of this policy:
 - (a) tax evasion means the offence of cheating the public revenue or fraudulently evading UK tax, and is a criminal offence. The offence requires an element of fraud, which means there must be deliberate action or omission with dishonest intent;
 - (b) foreign tax evasion means evading tax in a foreign country, provided that conduct is an offence in that country and would be a criminal offence if committed in the UK. As with tax evasion, the element of fraud means there must be deliberate action or omission with dishonest intent; and
 - (c) tax evasion facilitation means being knowingly concerned in, or taking steps with a view to, the fraudulent evasion of tax (whether UK tax or tax in a foreign country) by another person,

or aiding, abetting, counselling or procuring the commission of that offence. Tax evasion facilitation is a criminal offence where it is done deliberately and dishonestly.

3.2. Under the Criminal Finances Act 2017, a separate criminal offence is automatically committed by a corporate entity or partnership where the tax evasion is facilitated by a person acting in the capacity of an "associated person" to that body. For the offence to be made out, the associated person must deliberately and dishonestly take action to facilitate the tax evasion by the taxpayer. If the associated person accidentally, ignorantly or negligently facilitates the tax evasion, then the corporate offence is not committed. The company does not have to have deliberately or dishonestly facilitated the tax evasion itself; the fact that the associated person has done so creates the liability for the company. This means that, as an employer, if we fail to prevent our employees, workers, agents or service providers facilitating tax evasion, we can face criminal sanctions including an unlimited fine, as well as exclusion from tendering for public contracts and damage to our reputation.

3.3. 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).

3.4. In this policy, all references to tax include National Insurance Contributions.

4. Identifying risks of tax evasion and facilitation

4.1. Our key principles for preventing facilitation of tax evasion are:

- (a) Risk based prevention procedures - Procedures are in place to prevent and detect facilitation of tax evasion by staff or associated persons. Clear reporting procedures are in place for suspected tax evasion or facilitation of tax evasion. A whistleblowing policy is in place to ensure concerns can be reported appropriately where required.
- (b) Top level commitment - Our Senior Management is committed to preventing facilitation of tax evasion and acting with the highest standards of business integrity.
- (c) Due diligence - Appropriate due diligence procedures are in place on associated third parties, both in the UK and internationally. We expect our third parties to have similar standards.
- (d) Communication and Training - Regular staff training on preventing facilitation of tax evasion is in place to ensure that prevention procedures are embedded.
- (e) Monitoring and reviewing – Prevention of facilitation of tax evasion procedures are regularly monitored and reviewed.

5. What you must not do

5.1. It is not acceptable for you (or someone on your behalf) to:

- (a) engage in any form of facilitating tax evasion or foreign tax evasion;
- (b) aid, abet, counsel or procure the commission of a tax evasion offence or foreign tax evasion offence by another person;
- (c) fail to promptly report any request or demand from any third party to facilitate the fraudulent evasion of tax (whether UK tax or tax in a foreign country), or any suspected fraudulent

evasion of tax (whether UK tax or tax in a foreign country) by another person, in accordance with this policy;

(d) engage in any other activity that might lead to a breach of this policy; or

(e) threaten or retaliate against another individual who has refused to commit a tax evasion offence or a foreign tax evasion offence or who has raised concerns under this policy.

6. Your responsibilities

6.1. You must ensure that you read, understand and comply with this policy. We require all our employees and third parties to comply with the Criminal Finances Act 2017 as enshrined in our key principles above, in the performance of their services for Ltd.

6.2. The prevention, detection and reporting of tax evasion and foreign tax evasion are the responsibility of all those working for us or under our control. You are required to avoid any activity that might lead to, or suggest, a breach of this policy.

6.3. You must notify the Human Resources department or the CEO, Chris Coyle as soon as possible if you believe or suspect that a conflict with this policy has occurred, or may occur in the future. For example, if an employee or supplier asks to be paid into an offshore bank account without good reason, or a supplier asks to be paid in cash, indicating that the payment will not be subject to VAT. Further "red flags" that may indicate potential tax evasion or foreign tax evasion are set out in Clause 11.

7. How to raise a concern

7.1. You are encouraged to raise concerns about any issue or suspicion of tax evasion or foreign tax evasion at the earliest possible stage.

7.2. If you become aware of any fraudulent evasion of tax (whether UK tax or tax in a foreign country) by another person in the course of your work, or you are asked to assist another person in their fraudulent evasion of tax (whether directly or indirectly), or if you believe or suspect that any fraudulent evasion of tax has occurred or may occur, whether in respect to UK tax or tax in a foreign country, you must report it in accordance with our Whistleblowing Policy as soon as possible.

7.3. If you are unsure about whether a particular act constitutes tax evasion or foreign tax evasion, raise it with the Human Resources Department or the CEO, Chris Coyle as soon as possible. The corporate offence is only committed where you deliberately and dishonestly take action to facilitate the tax evasion or foreign tax evasion. If you do not take that action, then the offence is not made out. However, a deliberate failure to report suspected tax evasion or foreign tax evasion, or ignoring suspicious activity, could amount to criminal facilitation of tax evasion.

8. Protection

8.1. Individuals who raise concerns or report another's wrongdoing are sometimes worried about facing possible repercussions. We aim to encourage openness and will support anyone who raises genuine concerns in good faith under this policy, even if they turn out to be mistaken.

8.2. We are committed to ensuring no one suffers any detrimental treatment as a result of:

- (a) refusing to take part in, be concerned in or facilitate tax evasion or foreign tax evasion by another person;
- (b) refusing to aid, abet, counsel or procure the commission of a tax evasion offence or a foreign tax evasion offence by another person; or
- (c) reporting in good faith their suspicion that an actual or potential tax evasion offence or foreign tax evasion offence has taken place, or may take place in the future.

8.3. Detrimental treatment includes dismissal, disciplinary action, threats or other unfavourable treatment connected with raising a concern. If you believe that you have suffered any of this treatment, you should inform the person you report into] immediately. If the matter is not remedied, and you are an employee, you should raise it formally using our Grievance Procedure, which is on our Wiki.

9. Training and communication

- 9.1. Training on this policy forms part of the induction process for all individuals who work for us, and regular training will be provided as necessary. That training may form part of wider financial crime detection and prevention training.
- 9.2. We will ensure that mandatory training on this policy is offered to those employees, workers and associated persons who have been identified as being at risk of exposure to criminal tax evasion at least once every year.
- 9.3. Our zero-tolerance approach to tax evasion and foreign tax evasion must be communicated to all suppliers, contractors and business partners at the outset of our business relationship with them and as appropriate after that.

10. Breaches of this policy

- 10.1. Any employee who breaches this policy will face disciplinary action, which could result in dismissal for misconduct or gross misconduct.
- 10.2. We may terminate our relationship with other individuals and organisations working on our behalf if they breach this policy.

11. Potential risk scenarios: "red flags"

The following is a list of possible red flags that may arise during the course of you working for us and which may raise concerns related to tax evasion or foreign tax evasion. The list is not intended to be exhaustive and is for illustrative purposes only.

If you encounter any of these red flags while working for us, you must report them promptly using the procedure set out in the Whistleblowing policy:

- (a) you become aware, in the course of your work, that a third party has:
 - (i) made or intends to make a false statement relating to tax;
 - (ii) failed to disclose income or gains to, or to register with, HMRC (or the equivalent authority in any relevant non-UK jurisdiction);
 - (iii) delivered or intends to deliver a false document relating to tax; or

- (iv) set up or intends to set up a structure to try to hide income, gains or assets from a tax authority.
- (b) you become aware, in the course of your work, that a third party has deliberately failed to register for VAT (or the equivalent tax in any relevant non-UK jurisdiction) or failed to account for VAT;
- (c) a third party requests payment in cash or refuses to sign a formal commission or fee agreement, or to provide an invoice or receipt for a payment made;
- (d) you become aware, in the course of your work, that a third party working for us as an employee asks to be treated as a self-employed contractor, but without any material changes to their working conditions;
- (e) a supplier or other subcontractor is paid gross when they should have been paid net, under a scheme such as the Construction Industry Scheme;
- (f) a third party requests that payment is made to a country or geographic location different from where the third party resides or conducts business;
- (g) a third party to whom we have provided services requests that their invoice is addressed to a different entity, where we did not provide services to that entity directly;
- (h) a third party to whom we have provided services asks us to change the description of services rendered on an invoice in a way that seems designed to obscure the nature of the services provided;
- (i) you receive an invoice from a third party that appears to be non-standard or customised;
- (j) a third party insists on the use of side letters or refuses to put terms agreed in writing or asks for contracts or other documentation to be backdated;
- (k) you notice that we have been invoiced for a commission or fee payment that appears too large or too small, given the service stated to have been provided;
- (l) a third party requests or requires the use of an agent, intermediary, consultant, distributor or supplier that is not typically used by or known to us;

Company Director



Date 09/04/2026