

Criminal Finances Act 2017 – Policy Statement

1. Purpose

This policy outlines Assessment Services Ltd commitment to preventing the facilitation of tax evasion as required under the Criminal Finances Act 2017. It sets out our responsibilities and the conduct expected from employees, contractors, and associated persons to comply with the law.

2. Policy Statement

Assessment Services Ltd has a zero-tolerance approach to all forms of tax evasion, whether committed by or facilitated through our employees, agents, contractors, or any associated persons. We are committed to acting ethically and with integrity in all business dealings and relationships and to implementing and enforcing effective systems to prevent the criminal facilitation of tax evasion.

3. Scope

This policy applies to:

- All employees of Assessment Services Ltd
- All agents, contractors, consultants, suppliers, and other third parties acting on behalf of or associated with Assessment Services Ltd

4. Legal Framework

The Criminal Finances Act 2017 introduced a corporate criminal offence of failing to prevent the facilitation of tax evasion. Under the Act, Assessment Services Ltd could be held criminally liable if:

- An associated person criminally facilitates tax evasion, and
- The organisation did not have reasonable prevention procedures in place

5. Responsibilities

- Senior Management is responsible for implementing and monitoring this policy
- Managers must ensure their teams understand and comply with this policy
- All staff and associated persons must avoid any activity that could lead to a breach of this policy and must report any concerns

6. Prevention Procedures

To comply with the Act, Assessment Services Ltd has adopted the following measures:

- Risk assessment of business activities and third-party relationships
- Due diligence processes for new business relationships and contractors
- Clear contractual clauses requiring compliance with this policy
- Staff training on recognising and preventing tax evasion facilitation
- Whistleblowing mechanisms for reporting concerns confidentially
- Regular monitoring and review of this policy and related procedures

7. Reporting

If any member of staff suspects that tax evasion or its facilitation may be occurring, they must report this immediately to their line manager, the Compliance Officer, or via the Whistleblowing Policy.

8. Consequences of Breach

Breaches of this policy will be treated seriously. Any employee who fails to comply may face disciplinary action, including dismissal. Associated persons who fail to comply may have their contract terminated and may be reported to the relevant authorities.

9. Review

This policy will be reviewed annually or in response to significant changes in legislation or organisational risk.

Approved by: Richard Adkins

Date: 09th April 2025