

**Criminal Finance Act Policy**

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<b>Approved by</b>	OneCall24 Policy Team

OneCall24 are committed to the prevention, deterrence and detection of criminal tax evasion and the criminal facilitation of tax evasion. This document sets out the OneCall24's policy for preventing the criminal facilitation of tax evasion (the "Policy") and the standards and procedures required to ensure compliance with the Policy.

**INTRODUCTION**

In April 2017, the UK government enacted the Criminal Finances Act 2017 (the "Act"), which came into force by September 2017, to demonstrate its commitment to preventing tax evasion in all its forms. The UK government believes that companies and partnerships should be criminally liable where they fail to prevent those who act for them, or on their behalf, from criminally facilitating tax evasion. As a result, it has created a new corporate criminal offence of failing to prevent the facilitation of tax evasion. OneCall24 could face prosecution under the Act if it fails to have in place reasonable procedures to prevent the facilitation of tax evasion. There are serious criminal penalties for committing an offence under the Act. Additionally, conviction could have serious consequences for the Company's reputation and business relationships. OneCall24 does not tolerate tax evasion or the criminal facilitation of tax evasion within its business and we expect our officers, employees and those providing services to, for or on behalf of the Company to conduct them in accordance with this Policy. OneCall24 will actively investigate all breaches or suspected breaches of this Policy and, if appropriate, invoke disciplinary measures against any employee found to be involved in the criminal facilitation of tax evasion and take prompt action to remedy and/or report the matters giving rise to the breach and prevent any repetition. In appropriate circumstances, OneCall24 will also invoke contractual sanctions against any organisation that is found to have criminally facilitated tax evasion.

**THE OFFENCE**

In general terms, the criminal offence of tax evasion is committed where a person or organisation knowingly takes steps to fraudulently reduce the amount of tax that they would otherwise have paid. A person or organisation commits the criminal offence of facilitation of fraudulent tax evasion if they are deliberately and dishonestly concerned in, or take steps with a view to, assisting to fraudulently evade tax.

## **KEY PRINCIPLE**

OneCall24 is committed to the prevention of the criminal facilitation of tax evasion in the workplace and in all its business dealings. OneCall24 will not tolerate any form of criminal facilitation of tax evasion by any director, employee or third party dealing with the business, including contractors, consultants, agency workers, agents and service providers. No employee of the business should feel pressured into offering or agreeing to provide assistance to enable another person to unlawfully evade tax in order to secure business on behalf of or with the business and no employee will suffer adverse consequences in their dealings with the business for refusing to agree to facilitate tax evasion or for taking steps to report any concerns that an offence has been committed. All employees must ensure that they are familiar with the aims and objectives of this Policy and must act in accordance with it. Breaches of this Policy are regarded seriously by OneCall24 and may result in disciplinary action or OneCall24 seeking appropriate contractual or other remedies. The directors of OneCall24 ("the Board") are fully committed to implementing the Policy and ensuring that the business relationships are conducted in accordance with its terms. The PA to the Director's has been appointed to review and oversee the operation of the Policy and to report to the Board in relation to this in order to ensure that the Policy is effective in addressing the risk of criminal facilitation by employees of the business. In order to ensure day to day compliance with the Policy and ongoing monitoring and to allow for effective reporting of any concerns, the PA to the Director's has been appointed as OneCall24's Compliance Officer. Further details as to how you can report any concerns that you may have are set out in the 'Raising Concerns' section below.

The Board will regularly review the operation of the Policy to ensure that it is suitable, adequate and effective to address the risk of facilitation of tax evasion and may make changes to the Policy from time to time in order to address any risks identified or any concerns reported to it.

## **TRAINING AND INFORMATION**

OneCall24 will provide appropriate training to all employees and directors in relation to the scope of the new offence, any particular areas of risk and this Policy as soon as reasonably practicable and, if appropriate, from time to time in the future. New employees will be provided with training as soon as reasonably practicable after starting employment with OneCall24. OneCall24 will decide, following an appropriate risk assessment, whether, as a policy matter, it wishes to exclude any entities with no UK nexus from the scope of the Policy.

## **RAISING CONCERNS**

If at any time you are concerned about whether a particular transaction or activity may amount to tax evasion, criminal facilitation of tax evasion or a breach of this Policy, you should raise any question or concern at the earliest possible opportunity with your line manager and with the PA to the Director's, or via OneCall24's usual whistleblowing procedure. All matters raised will be dealt with in strict confidence and you will not suffer any adverse consequence for refusing to engage in the facilitation of tax evasion or for reporting instances in which you suspect that this Policy has been breached, even if this may result in OneCall24 losing business.

## **SCOPE OF THE POLICY**

The Policy applies to all directors and employees of the business, and any supplier or temporary worker of services. Compliance with this Policy is mandatory and it is vital that all staff know the rules and comply with them. OneCall24 also requires third party Associates (such as agents, contractors, suppliers, distributors intermediaries) to be aware of this Policy and to act in a way that is consistent with this Policy or any equivalent policy that they themselves may have.

## **ACKNOWLEDGEMENT**

To confirm that you have read and understood this Policy, please sign and return the acknowledgement set out at the back of Appendix I.

## **APPLICATION OF POLICY TO EMPLOYEES**

OneCall24 has conducted a thorough risk assessment of all aspects of its business and operations and has identified the following areas as vulnerable to allegations of the criminal facilitation of tax evasion:

- customer facing employees
- employees responsible for signing contracts and producing invoices
- employees in specific finance / accounting / legal / tax planning roles
- Dealings with third party Associates (as defined below) for more on each of these, see below.

This list is not exhaustive and all staff should be mindful of the general anti-facilitation of tax evasion principle underpinning this Policy in all of their conduct and dealings on behalf of the business. This risk assessment will be repeated periodically and this section of the Policy will be updated accordingly in the light of any change of circumstances.

No employee or director should provide any service or take any action in relation to customers or other third parties which they believe will be used to facilitate a tax fraud. You should keep in mind the possibility that third parties will seek to use services provided by OneCall24 or transact with the business in a particular way for the purposes of the fraudulent evasion of taxes and you should take personal responsibility for ensuring that you do not knowingly facilitate this activity. If you receive a request for assistance in circumstances where you know or suspect that the customer or third party intends to use that assistance to enable them to fraudulently evade tax you should: resist responding to the request immediately and state that you will need to consult with your Line Manager; report the request to your Line Manager and the PA to the Director's with as much detail as possible to explain why you suspect that the assistance requested might be used to enable fraudulent tax evasion; take no further action and do not agree to the request unless instructed to do so by your Line Manager in circumstances where they have satisfied themselves that providing the assistance requested will not be in breach of this Policy; if the client makes repeated requests for assistance despite your refusal to comply, refer them to speak directly with your Line Manager. If you are unsure whether or not responding to a particular request from a client or other third party may put you at risk of breaching this Policy, you should speak to your Line Manager and the PA to

the Director's before agreeing to action the request. No employee will suffer an adverse consequence if OneCall24 loses business as a result of their compliance with this Policy.

OneCall24's risk assessment has identified that there are a number of ways in which employees involved in negotiating contracts and producing invoices for customers could be encouraged to become involved in the criminal facilitation of tax evasion, including, but not limited to, false invoicing schemes, fraudulent VAT transactions, employment, consultancy or agency arrangements designed to evade tax and artificial and contrived contracts and transactions. OneCall24 prohibits the involvement of its employees and other Associates in all such criminal activity and encourages all employees to be aware of this risk and to report any concerns that they may have that this Policy is being breached. You should be mindful of the following factors that might indicate that a contractual arrangement or transaction is being used for the fraudulent evasion of tax:

- overly complex supply chains or ownership structures
- requests to make or receive payments in cash rather than through an account with a recognised bank
- requests to make or receive payments in a jurisdiction with which the other contracting party does not obviously have a connection, particularly those with a low tax transparency rating
- transactions or invoices sent to non-UK-resident customers,
- Non face-to-face business relationships/transactions and contractual arrangements involving multiple third parties or intermediaries where the reason for this is unclear.

You should refuse any request from third parties to enter into contractual or invoicing arrangements where you know or suspect that the arrangements will be used to enable the fraudulent evasion of tax. You should report the request to your Line Manager and the PA to the Director's as soon as practicable giving as much detail as possible to enable them to make a record of the request and decide whether any further preventative action should be taken. If you know or suspect that other individuals are providing assistance in breach of this Policy or you identify suspicious transactions or invoices that may be in breach of this Policy, you should speak to your Line Manager and the PA to the Director's as soon as possible. No employee will suffer an adverse consequence if OneCall24 loses business as a result of their compliance with this Policy.

OneCall24 has identified that there is a particularly high risk that employees involved in specific roles within the business, particularly in finance, accounting, legal and tax management, may have the opportunity to engage in the criminal facilitation of tax evasion. OneCall24 does not engage, and does not permit its employees to engage, in transactions that it knows or suspects will be used for the fraudulent evasion of tax.

### **GENERAL**

You will be provided with relevant training at the earliest opportunity to assist you to understand the law and to identify suspicious activities and transactions relevant to the business and the role in which you operate.

**APPENDIX I - ACKNOWLEDGEMENT**

*PLEASE DETACH THIS FORM AND RETURN TO THE PA TO THE DIRECTOR'S*

**ONECALL24 PREVENTION OF THE CRIMINAL FACILITATION OF TAX EVASION POLICY**

By signing this form I hereby declare that I have read and understood the businesses' prevention of the criminal facilitation of tax evasion policy (the "Policy"). If you do not fully understand this Policy, please contact the PA to the Director's for further assistance and guidance before you sign.

NAME \_\_\_\_\_

SIGNATURE \_\_\_\_\_

DATE \_\_\_\_\_