

STRATEGIC GROUP POLICY SGP006



LEADERSHIP

PREVENTING THE CRIMINAL FACILITATION OF TAX EVATION

Written by: Liam O'Loughlin

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Reviewed by: Andrew Smith

VISION:

Our Vision: "To ensure we successfully prevent the criminal facilitation of tax evasion by working closely with our customers and supply chain partners".

We are realising our Vision by implementing the 6 Guiding Principles described in the HMRC guidance for Tackling Tax Evasion.

COMMITMENT:

Arthur Civil Engineering Ltd (the Company) understands that it must prevent those who act for, or on its behalf, from criminally facilitating tax evasion. We recognise that we are liable if we fail to prevent any person associated with our operations from criminally facilitating the evasion of tax.

The Company recognises that it must put in place reasonable procedures to identify and mitigate tax evasion by undertaking risk assessments proportionate to the likelihood and risk of potential tax evasion in its operations.

To support this statement Arthur Civil Engineering will ensure that:

- The Company continues to understand the context of its operations in respect to tax evasion and will consider all issues, parties and services that it undertakes business in and with.
- The Company continues to establish and communicate its group **strategy** including the means to prevent tax evasion.
- The Company continues to innovate its systems to ensure effective **communication**.
- The Company evaluates its group level performance by setting challenging compliance **targets** and monitoring the results.
- The Company provides enough training and **resource** support to ensure 100% compliance with operational group procedures.
- The Company continues to establish and communicate its policies, procedures, processes and guidance relevant to preventing tax evasion to ensure 100% **compliance**

with them is maintained including compliance with HMRC guidance on tackling tax evasion.

- The Company describes accountability throughout its organization in order to achieve commitment in group level **leadership**.
- The Company continues to **learn** when opportunities for improvement are identified and that corrective actions are implemented when non-conformance occurs.
- The Company takes **planning** seriously and will ensure that where new sectors or types of work are procured that it pays attention to the risks and mitigation factors for preventing tax evasion.
- The Company integrates its **key goals** and **key behaviors** described in this policy and its strategy into all of its systems in order to grow a first-class culture.

RESPONSIBILITY:

The Directors of Arthur Civil Engineering will:

- Take overall responsibility and accountability for the prevention of tax evasion.
- Monitor compliance with this Strategic Group Policy and Operational System.
- Ensure Arthur Civil Engineering Ltd works with clients and their policies.
- Communicate this policy to their employees to ensure awareness throughout the Company.
- Ensure sufficient provision of resources and training is made in order to understand and implement the requirements of this Policy.

All employees of Arthur Civil Engineering will:

- Take responsibility for reporting potential activity that could result in the evasion of tax.

APPROACH:

Arthur Civil Engineering Ltd will ensure that it implements ISO9001 throughout all of its systems and conducts audits on itself to ensure compliance with all of its procedures and processes.

In addition to this the Company will implement the following 6 guiding principles:

- Proportionality of risk-based prevention procedures
- Top level commitment
- Risk assessment
- Due diligence
- Communication (including training)
- Monitoring and review

REVISION STATUS:

	Rev.	Date	Description if Addition (A), Deletion (D) or Substitution (S)	Approved by:
1.1	01	23.02.2021	Written by Liam O'Loughlin	Andrew Smith
1.2	02	08.02.2022	2022 Review	Andrew Smith
1.3	03			

The information contained in this Policy applies to all employees of Arthur Civil Engineering Limited ('Arthur Civil Engineering Ltd' or 'the Company') subject to any qualifying conditions described. This policy should be read in conjunction with your Contract of Employment and the Company Handbook. The Company may amend and extend the contents of this document at any time, subject to statutory and/or operational requirements. If you require any clarification in respect of this Policy, please speak in the first instance to one of the Directors