



# Beere Electrical Services Ltd Corporate Criminal Offence Policy

Owner	Company Secretary
Last Reviewed	September 2024
Version	1

## 1. POLICY STATEMENT

It is the policy of Beere Electrical Services Ltd (the company) to conduct all our business in an honest and ethical manner and to maintain the highest ethical standards.

The purpose of this policy is to set out company standards and policy in respect of the Criminal Finances Act 2017 and the corporate criminal offence (CCO).

The company takes a zero-tolerance approach to tax evasion. This type of conduct is prohibited whether committed or facilitated by employees or anyone else acting on behalf of the company.

The purpose of this policy is to:

- a. Set out the company's responsibilities, and the responsibilities of those working for the company, in observing and upholding the company's position on the facilitation of tax evasion; and
- b. Provide information and guidance to those working with the company on how to recognise and deal with tax evasion issues.

In this policy, associated person means employees, agents and other persons who perform services on behalf of the company such as contractors, suppliers, agents and intermediaries.

Third party means any individual or organisation that is not an associated person.

## 2. WHO IS COVERED BY THE POLICY?

All associated persons must comply with this policy.

## 3. CONSEQUENCES OF BREACH OF THIS POLICY

The UK enacted the Criminal Finances Act effective 30 September 2017. The Act creates a corporate criminal offence for the failure to prevent the facilitation of tax evasion.

The penalties under CCO include an unlimited financial penalty and/or ancillary orders such as confiscation orders or serious crime prevention orders. Non-compliance could result in criminal investigation by HMRC with any UK prosecutions being brought by the Crown Prosecution Services (CPS).

Any offence committed outside of the UK under CCO will be investigated by the Serious Fraud Office (SFO) or National Crime Agency and prosecutions will be brought by either the SFO or the CPS.

Any breach of this policy may result in disciplinary actions as well as a potential personal criminal liability.

## 4. DEFINITION OF TAX EVASION

Fraudulent tax evasion is a crime and involves dishonest behaviour. A person behaves dishonestly if they know or ignore a liability to pay tax but decide not to declare or pay it. Dishonest behaviour may involve a person simply deciding not to declare the money they make or may involve

someone deliberately trying to hide the source of money, or even intentionally misrepresenting where money came from.

Fraudulent tax evasion does not arise where a person makes a mistake or is careless. There needs to be dishonest intent.

## 5. DEFINITION OF THE FACILITATION OF TAX EVASION

CCO offences can apply to the company where there has been fraudulent tax evasion facilitated by an associated person.

The facilitation comprises being knowingly concerned in, or taking steps with a view to, the fraudulent tax evasion of another as well as aiding, abetting, counselling or procuring another person's offence of tax evasion. The associated person does not commit a tax evasion offence when they inadvertently facilitate another's tax evasion provided reasonable steps have been taken to identify that evasion taking place.

Generic examples of the facilitation of tax evasion could include:

- i. An associated person knowingly processing invoices from a supplier showing a false VAT number;
- ii. An associated person agreeing to invoice a different offshore customer entity who did not receive the supply who obtains a VAT advantage from doing so;
- iii. Gross payments to a contractor who is an employee under the UK off payroll working regulations where NIC and PAYE should have been withheld.

## 6. YOUR RESPONSIBILITIES

You must ensure that you read, understand and comply with this policy.

Company training on the policy is mandatory for every relevant employee. A log will be maintained of those relevant employees who have completed the training.

The prevention, detection and reporting of the facilitation of tax evasion is the responsibility of all associated persons within the company.

The company's zero-tolerance approach to tax evasion must be communicated to all suppliers, contractors and business partners at the outset and as appropriate thereafter.

## 7. COMPLIANCE AND REPORTING

Any suspected breaches of the policy or suspected cases of the facilitation of tax evasion should be reported to the Company Secretary via [sue@beere-group.com](mailto:sue@beere-group.com) Or Operations Manager [alex@beere-group.com](mailto:alex@beere-group.com).

## RESPONSIBILITY FOR THE POLICY

The company secretary has overall responsibility for ensuring this policy complies with the obligations. The policy is owned by the company secretary with implementation, monitoring and training being provided by Operations Team. Management at all levels are responsible for

ensuring that those reporting to them are made aware of and understand the policy and are given adequate and regular training.

## 9. MONITORING AND REVIEW

The company secretary and operations team will monitor the effectiveness of the policy and will regularly consider its suitability, adequacy and effectiveness.

Signed: ..... 

**Rob Beere**  
**Managing Director**  
**Beere Electrical Services Ltd**

Dated: Sept 2024