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Corporate Criminal Offence (CCO) Policy

Policy Statement

This company has zero tolerance for tax evasion and the criminal facilitation of tax evasion. We are committed to conducting business honestly, transparently, and in compliance with UK tax law. We will not tolerate any employee, worker, contractor, supplier, umbrella company, payroll provider, or associated person facilitating tax evasion.

Purpose of This Policy

- The purpose of this policy is to:
- Prevent the criminal facilitation of tax evasion
- Protect the company and its directors from criminal liability
- Ensure staff understand their responsibilities
- Provide guidance on identifying and reporting concerns

Scope

- This policy applies to:
- Directors
- Employees
- Temporary workers engaged by the company
- Consultants and contractors
- Umbrella companies and payroll providers
- Any person acting on behalf of the company

What Is Tax Evasion Facilitation?

Tax evasion is the illegal non-payment or underpayment of tax. Criminal facilitation occurs where a person deliberately and dishonestly assists another person to evade tax, or knows that tax evasion is taking place and fails to act.

- Examples relevant to recruitment include:
- Referring contractors to schemes designed to avoid PAYE/NIC
- Promoting loan schemes or disguised remuneration arrangements
- Ignoring warning signs of non-compliant umbrella companies
- Assisting with false documentation
- Deliberately misclassifying workers to avoid tax

Our Prevention Procedures

Risk Assessment

We conduct an annual assessment of tax evasion risk within our business, including risks linked to umbrella companies, payroll providers, contractor PSC arrangements, and cross-border placements. This assessment is documented and reviewed annually.

Due Diligence

We carry out appropriate due diligence on umbrella companies, payroll providers, and overseas partners. This may include Companies House checks, confirmation of PAYE/NIC compliance, written compliance confirmations, and review of any HMRC warnings. We do not engage with high take-home pay schemes or artificial arrangements.

Contractual Protections

Our contracts require compliance with UK tax law, prohibit facilitation of tax evasion, and require cooperation in any investigation.

Staff Responsibilities

All staff must act with integrity, refuse to promote or engage in tax avoidance or evasion schemes, report any suspicions immediately, and complete CCO awareness training. Failure to comply may result in disciplinary action.

Training & Communication

Relevant staff receive CCO awareness training. This policy is provided to all employees, who must confirm they have read and understood it.

Reporting Concerns

Any concerns regarding tax evasion or facilitation must be reported immediately to the Director or Compliance Officer. Reports will be treated confidentially and individuals will not suffer detriment for raising concerns in good faith.

Monitoring & Review

This policy will be reviewed annually or sooner if there is a change in law, business operations, or following any incident or near-miss. Risk assessments and procedures will be updated as required.

Responsibility

Overall responsibility for compliance rests with the Company Directors.