

Corporate Criminal Offense Policy

Water Wise Services LTD, 25 Bradford Road, Wakefield, WF3 2HE
Tel: 01924 681785 – Email: contact@waterwiseservices.co.uk

Scope of the Policy

It is the policy of Water Wise Services to conduct all of our business in an honest and ethical manner and to maintain the highest ethical standards. The purpose of this policy is to set out the Group standards and policy in respect of the Criminal Finances Act 2017 and the corporate criminal offence (CCO). Water Wise Services 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 Group.

The purpose of this policy is to:

- Set out the business's responsibilities, and the responsibilities of those working for the business, in observing and upholding the business's position on the facilitation of tax evasion; and
- Provide information and guidance to those working with the business 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 business such as contractors, suppliers, agents and intermediaries. Third party means any individual or organisation that is not an associated person.

Who is Covered by This Policy

All associated persons must comply with this policy.

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. In addition to the implications of a prosecution or resulting regulatory action the business could be excluded from tendering for all public contracts and certain private contracts and face severe reputational damage.

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.

Definition of the Facilitation of Tax Evasion

CCO offences can apply to the business 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 in order to identify that evasion taking place.