

Introduction

24-7 Staffing Limited (the Company) is committed to the practice of responsible corporate behaviour. We take a zero-tolerance approach to facilitating tax evasion, whether under UK law or under the law of any foreign country.

The Company is committed to acting professionally, fairly and with integrity in all our business dealings and relationships; and to implementing and enforcing effective systems to counter tax evasion facilitation. We will uphold all laws relevant to countering tax evasion, including the Criminal Finances Act 2017.

The Criminal Finance Act 2017

The Criminal Finances Act ('the CFA') is a piece of legislation that makes organisations criminally liable for failing to prevent the facilitation of tax evasion offences in the UK or overseas.

The criminal penalties for engaging in any facilitation of tax evasion will include:

- Unlimited financial penalties
- Confiscation order or serious crime prevention orders
- Obtaining a criminal conviction for any company will also have severe consequences (reputational, financial etc) including lost contracts.

Liability

For a business or to be liable under the Act, there must have been:

- **Stage one:** criminal tax evasion by a taxpayer (either an individual or a business) under existing law.
- **Stage two:** criminal facilitation of the offence by a representative of the business.
- **Stage three:** the business failed to prevent its representative from committing the criminal act above.

We have identified the following as particular risks to our business:

- Third Party payment intermediaries
- Promotion or referral, by our representative, of a service or company which may be facilitating tax evasion
- Suppliers

Minimising the risk

In recognising the aforementioned risks, the Company has put the following measures in place:

- 100% of workers and employees are paid via PAYE, the Company will not engage intermediary companies such as Umbrella Services or Limited Company Contractors.

- Representatives will not recommend, promote or refer workers to any service, company or scheme where there is any reason to suspect that in doing so they are facilitating tax evasion.
- Representatives engaged in roles with direct access to and/or responsibility for, Company finances will be required to complete a Criminal Records (DBS) check prior to their employment being confirmed.
- New Suppliers must complete a Supplier questionnaire which requires disclosure of their anti-criminal finance policy or procedure.
- Communicating the Company Anti-criminal finance policy to representatives and ensuring understanding of their responsibilities.
- Providing a safe Whistle-blowing procedure.

Representative responsibilities under The Company Anti-Criminal Finance Policy

In order to comply with the Company Anti-Criminal Finance Policy, Company Representatives (employees, agent or contractor) must understand their role in upholding the policy.

The Company Directors and their Management Representatives (the Management Team) are responsible for reviewing risks and implementing reasonable preventative processes and procedures.

The Management Team will:

- conduct due diligence enquiries when introducing new suppliers or partners to the business and when making changes to procedures particularly those related to payment for services, pay and pensions.
- Demonstrate a commitment to preventing the facilitation of tax evasion offences.
- Communicate and promote a zero-tolerance approach to Criminal Finance.
- Train all Representatives in the “red flag” alerts to Criminal Finance.
- Monitor and review prevention procedures and make any improvements that are necessary.
- Promote the whistle-blowing procedure and encourage staff to come forward with any concerns

All Representatives will:

- Read, understand and comply with this policy and the responsibilities it sets out.
- Avoid any activity that might lead to, or suggest, a breach of this policy.
- Notify your manager as soon as possible if you believe or suspect that a conflict with this policy has occurred or may occur in the future.

Red Flag Alerts

The following is a list of possible “Red Flag” alerts you should be aware of which may indicate Criminal Finance activity. This list is not intended to be exhaustive. If you encounter any of these red flags while working for us, you must report them promptly to your manager:

- A supplier asks to be paid in cash, indicating that this will mean the payment is not subject to applicable tax.
- A third-party requests payment in cash and/or refuses to sign a formal commission or fee agreement, or to provide an invoice or receipt for a payment made.

- If an employee or supplier asks to be paid into an offshore bank account, without good reason.
- A supplier or other subcontractor is paid gross when they should have been paid net, under a scheme such as the Construction Industry Scheme;
- A third-party to whom we have provided services requests that their invoice is addressed to a different entity, where we did not provide services to such entity directly;
- A third-party to whom we have provided services asks us to change the description of services rendered on an invoice in a way that seems designed to obscure the nature of the services provided;
- You receive an invoice from a third-party that appears to be non-standard or customised;
- You become aware, in the course of your work, that a third-party has made or intends to make a false statement relating to tax; has failed to disclose income or gains to, or to register with, HMRC.
- A third-party has delivered or intends to deliver a false document relating to tax; or has set up or intends to set up a structure to try to hide income, gains or assets from a tax authority;
- You become aware, in the course of your work, that a third-party has deliberately failed to register for VAT.
- You become aware, in the course of your work, that a third party working for us as an employee asks to be treated as a self-employed contractor, but without any material changes to their working conditions;
- A third-party requests that payment is made to a country or geographic location different from where the third party resides or conducts business;
- A third-party insists on the use of side letters or refuses to put terms agreed in writing or asks for contracts or other documentation to be backdated;
- You notice that we have been invoiced for a commission or fee payment that appears too large or too small, given the service stated to have been provided;
- A third-party requests or requires the use of an agent, intermediary, consultant, distributor or supplier that is not typically used by or known to us.

Raising a concern

If you have any concerns relating to the risks or red flags raised in this policy or other concern not listed, you are encouraged to bring it to the attention of your line manager or Management Team at the earliest opportunity. The Company operates a safe whistle-blowing procedure and your concerns will be handled in confidence.