

Anti-Facilitation of Tax Evasion Policy

Webjects Limited – compliance with the Criminal Finances Act 2017

COMPANY	Webjects Limited (10521644)
VERSION	1.0
ADOPTED	September 2025
REVIEW CYCLE	Annually – each September
NEXT REVIEW	September 2026
APPROVED BY	Chris Gardner, Director
LEGISLATION	Criminal Finances Act 2017

PURPOSE

This policy sets out how Webjects Limited prevents the criminal facilitation of tax evasion. It explains our legal duties under the **Criminal Finances Act 2017**, our zero-tolerance position, and what everyone who works for or with us must do.

The Criminal Finances Act 2017 created two corporate criminal offences: failure to prevent the facilitation of **UK** tax evasion (section 45) and failure to prevent the facilitation of **foreign** tax evasion (section 46). A company can be guilty of these offences even where its directors knew nothing about the wrongdoing. The only defence is to show that the company had **reasonable prevention procedures** in place, or that it was not reasonable to expect any to be in place. This policy is the foundation of those procedures for Webjects.

We are a very small company. Our procedures are proportionate to our size and to the genuine — and low — level of risk in our work. They are honest commitments we can keep, not box-ticking.

SCOPE

This policy applies to everyone who acts for or on behalf of Webjects Limited, including:

- the directors;
- any employees;
- contractors, freelancers, associates and agents engaged to deliver work for Webjects or its clients.

The Criminal Finances Act 2017 calls these people "**associated persons**". The criminal acts of an associated person, done in that capacity, can make the company liable — which is why this policy reaches everyone who works in our name.

It applies to all our dealings — with clients, suppliers, subcontractors and HM Revenue & Customs (HMRC) — and to both UK and overseas transactions.

POLICY STATEMENT

Zero tolerance: Webjects Limited has a zero-tolerance approach to the criminal facilitation of tax evasion. We will never knowingly engage in it, and we will not tolerate any associated person doing so while acting for us. We conduct our own tax affairs honestly and expect the same of everyone we work with.

Tax evasion is illegally not paying tax that is due — for example, hiding income, falsifying records or fraudulently reclaiming VAT. **Criminal facilitation** is deliberately and dishonestly helping another person to evade tax, or being knowingly involved in it. We will not be a party to either, and we will not turn a blind eye.

To be clear about what this does *not* cover: lawful tax planning and the ordinary, legitimate management of one's own tax affairs are not tax evasion. This policy is concerned with **dishonest, criminal** conduct.

RESPONSIBILITIES

The Director is responsible for this policy: for keeping it up to date, making sure people understand it, and acting on any concern raised. The Director is the point of contact for any question or report under this policy (info@webjects.co.uk).

The directors set the tone. They are personally committed to preventing the facilitation of tax evasion and to maintaining a culture in which raising a concern is expected and welcomed, never penalised.

Everyone within scope must:

- act honestly and within the law in all financial and tax matters connected with Webjects;
- never help, encourage or knowingly become involved in another person's tax evasion;
- carry out any due diligence checks asked of them before engaging a supplier or subcontractor;
- report promptly any suspicion that an associated person, client, supplier or other party may be evading tax or seeking our help to do so.

WHAT THIS MEANS IN PRACTICE

Our procedures follow the **six guiding principles** in HMRC's guidance, *Tackling tax evasion: government guidance for the corporate offences*. These principles deliberately mirror those for adequate procedures under the Bribery Act 2010, so they sit alongside our wider anti-bribery and anti-corruption approach. Applied to a small digital agency, they work like this:

1. **Risk assessment.** We assess where, in our business, an associated person could facilitate tax evasion, and we will review that assessment at least once a year. As a small UK IT consultancy paid mainly by UK clients through traceable bank transfers, our exposure is low. The areas we watch are: invoicing and VAT, payments to subcontractors and overseas associates, and any unusual client payment requests.
1. **Proportionality.** Our procedures match that low risk and our small size. We do not impose heavyweight controls that would not be justified — but we do apply the simple, practical checks below, and we will strengthen them if our risk profile changes (for example, if we take on overseas contractors or higher-value public-sector work).
1. **Top-level commitment.** The directors lead by example, approve this policy, and make clear that no commercial relationship is worth a tax-evasion risk. Anyone may raise a concern directly with a director.
1. **Due diligence.** Before engaging a new subcontractor, supplier or associate, we take reasonable steps to satisfy ourselves they are legitimate — for example, confirming a trading address, VAT or company registration details where applicable, and proper bank details. We are alert to red flags

such as requests to pay a third party, pay into an overseas or personal account with no business reason, or settle in cash.

1. **Communication and training.** We bring this policy to the attention of everyone within scope when they start with us and whenever it is updated. Given our size, training is light-touch and practical: we make sure each person knows what facilitation of tax evasion is, why it matters, and how to raise a concern.

1. **Monitoring and review.** We keep accurate financial records, account correctly for VAT, and review this policy and our procedures at least once a year, or sooner if the law, HMRC guidance or our circumstances change.

In day-to-day terms, Webjects commits to:

- **Accurate invoicing and VAT.** We issue correct, transparent invoices, charge and account for VAT correctly under our registration (GB 209874576), and keep proper records.
- **No off-book or cash arrangements.** We do not make or accept off-the-books, undeclared or cash payments designed to hide income from HMRC.
- **Honest dealings with HMRC.** We file accurate returns on time and never knowingly submit false information.
- **Checked supplier and subcontractor relationships.** We pay legitimate businesses, into verified business accounts, against proper invoices — never structuring payments to help anyone evade tax.

HOW TO RAISE A CONCERN

If you suspect that anyone — a colleague, contractor, client, supplier or any other party — is evading tax or trying to involve Webjects in facilitating tax evasion, **report it straight away** to:

The Director — info@webjects.co.uk

You do not need to be certain or to have proof; an honest, reasonable suspicion is enough. Tell us what you have seen and why it concerns you. We will treat every report seriously and in confidence so far as we are able.

No one will suffer for raising a genuine concern. Anyone who reports honestly will be protected from any form of disadvantage or retaliation, even if it turns out they were mistaken. Where the law requires it, we will make the appropriate report to HMRC or the National Crime Agency.

CONSEQUENCES OF A BREACH

Facilitating tax evasion is a serious matter, with consequences for individuals and for Webjects:

- **For the company,** conviction for failing to prevent the facilitation of tax evasion under the Criminal Finances Act 2017 carries an unlimited fine, alongside lasting reputational damage and the loss of client and public-sector trust.
- **For individuals,** deliberately and dishonestly helping someone evade tax is itself a criminal offence — for example cheating the public revenue, or being knowingly concerned in the fraudulent evasion of

VAT — and can lead to prosecution, fines and imprisonment.

Any employee who breaches this policy will face disciplinary action, which may include dismissal. We will end our relationship with any contractor, associate or supplier who breaches it. We will not work with any client or third party that asks us to facilitate tax evasion.

MONITORING AND REVIEW

The Director monitors compliance with this policy and reviews it at least once a year, and sooner if there is a change in the law, in HMRC guidance, or in how Webjects operates. The review checks that the policy remains accurate, proportionate to our size and risk, and effective in practice.

LEGAL FRAMEWORK

This policy is made under, and should be read with, the following UK legislation and guidance (England and Wales):

- **Criminal Finances Act 2017**, Part 3 — in particular **section 45** (failure to prevent facilitation of UK tax evasion offences) and **section 46** (failure to prevent facilitation of foreign tax evasion offences). legislation.gov.uk/ukpga/2017/22/part/3
- **HMRC**, *Tackling tax evasion: government guidance for the corporate offences of failure to prevent the criminal facilitation of tax evasion* — the source of the six guiding principles. [gov.uk](https://www.gov.uk)
- The underlying tax-evasion offences, including the common law offence of cheating the public revenue and fraudulent evasion of VAT under section 72 of the **Value Added Tax Act 1994**. legislation.gov.uk/ukpga/1994/23/section/72
- **Bribery Act 2010** — whose principles for adequate procedures these prevention procedures deliberately mirror. legislation.gov.uk/ukpga/2010/23

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