

Tax evasion is not the same as tax avoidance or tax planning. Tax evasion involves deliberate and dishonest conduct. Tax avoidance is not illegal and involves taking steps, within the law, to minimise tax payable (or maximise tax reliefs).

POLICY STATEMENT

Our vision is “to be the most highly respected company in the industry”, and our success in this endeavour is dependent upon how all employees behave. It is also our policy to comply with the applicable law, including the Criminal Finances Act 2017, wherever we operate.

In many countries (including the UK), it is a criminal offence to dishonestly evade tax or to assist others to do so. This can deprive governments of the revenues needed to fund vital public services. We expect the businesses and people we engage with to comply with their tax obligations. Tax evasion or its facilitation has no place at O'Hagan Civils Limited, and, we do not tolerate any of our Directors, Managers, Supervisors or employees (together “Self-employed”), or business partners, knowingly assisting or encouraging tax fraud by any of our customers, suppliers or others that we do business with.

We are committed to the following principles:

- We will carry out business fairly, honestly and openly.
- We will not provide services to parties where we know or suspect that the services will be misused or abused by a customer for the purposes of fraudulent tax evasion.
- We will not buy services or goods from any supplier where we know or reasonably suspect them not to be properly declaring their income and any relevant tax and duties in connection with those activities.
- Any Director, members of staff, employees or colleague found to be in breach of these principles will face disciplinary action up to and including dismissal.
- No Director, Members of staff, Employees or Colleagues will suffer demotion, penalty, or other adverse consequence for refusing to engage in the sale, delivery or purchase of services and goods where they reasonably suspect or know tax evasion to be taking place. Our clear policy is not to engage in transactions where tax evasion is present or suspected to be present, even if it may result in us losing business.
- We expect our directors, managers, supervisors, agents and others who represent us to also commit to these principles.
- We are committed to a programme to counter the risk of our being involved in the evasion of tax, or, facilitation of tax evasion.

Any concerns relating to a breach of this policy should be reported in accordance with our Whistle-blowing policy / procedure.

The Operations Director shall periodically assess the risk of tax evasion and tax evasion facilitation within O'Hagan Civils Limited or that of its associated persons. In so doing, he / she shall also carry out due diligence on the Company's Suppliers, Subcontractors and Agents to identify any corrupt practices.

ANTI-TAX EVASION AND ANTI-FACILITATION POLICY STATEMENT**INTRODUCTION**

In the light of Criminal Finances Act 2017, O'Hagan Civils Limited has adopted a statement of its corporate value on anti-tax evasion. It is our policy to conduct all of our business dealings in an honest and ethical manner. The value statement governs all our business dealings and the conduct of all staff, employees, supervisors, managers, directors and persons or organisations who are delegated / appointed to act on our behalf.

We request all our managers, staff and employees and all who have, or seek to have, a business relationship with us, to familiarise themselves with our anti-tax evasion value statement and to act at all times in a way which is consistent with our anti-tax evasion value statement.

O'Hagan Civils has a **zero tolerance** approach to all forms of tax evasion, whether under UK law or under the law of any foreign country.

Directors, Managers and Supervisors of O'Hagan Civils Limited must not undertake any transactions which:

- (a) Cause the Company to commit a tax evasion offence,
- (b) Facilitate a tax evasion offence by a third party

This policy applies to all persons working for O'Hagan Civils Limited, or, on our behalf.

We are committed professionally, fairly and with integrity in all our business dealings and relationships wherever we operate and implementing and enforcing effective systems to counter tax evasion facilitation. At all times, our business should be conducted in a manner such that the opportunity for, and incidence of, tax evasion is prevented.

DEFINITIONS

Tax means all forms of UK taxation, including but not limited to corporation tax, income tax, value added tax, stamp duty, stamp duty land tax, national insurance contributions (and their equivalents in any non-UK jurisdiction) and includes duty and any other form of taxation (however described).

Tax Evasion means an offence of cheating the public revenue or fraudulently evading UK tax, and is a criminal offence. The offence requires an element of fraud, which means there must be deliberate action, or omission with dishonest intent.

Foreign Tax Evasion means evading tax in a foreign country, provided that the conduct is an offence in that country and would be a criminal offence if committed in the UK. As with **tax evasion**, the element of fraud means there must be deliberate action, or omission with dishonest intent.


Tax Evasion Facilitation means being knowingly concerned in, or taking steps with a view to, the fraudulent **evasion of tax** (whether UK **tax** or **tax in a foreign country**) by another person, or aiding, abetting, counselling or procuring the commission of that offence. Tax evasion facilitation is a criminal offence, where it is done deliberately and dishonestly.

ANTI-TAX EVASION & ANTI-FACILITATION POLICY STATEMENT

Directors, Managers, Supervisors, Staff and Employees shall be made aware through briefings and inductions that engaging in corruption and bribery may, in addition to disciplinary actions, also lead to criminal prosecution or civil proceedings.

This policy shall be communicated to new directors, managers, members of staff, employees and agents as part of their initial induction training. The Policy shall also be communicated to existing directors, managers, members of staff and employees. Copies of this Policy Statement shall be displayed in relevant areas of the Company.

This Policy shall be reviewed every 12 months as a minimum or sooner if circumstances require or dictate by the Operations Director.

Name:	Oradee Green
Position:	Company Director
Signature:	
Approval Date:	1 st November 2024