Procedures to Prevent Facilitation of Tax Evasion

(Criminal Finances Act 2017 – Corporate Criminal Offence)

1. Policy Commitment

WEINSULATE.CO.UK LIMITED maintains a zero-tolerance approach to the criminal facilitation of tax evasion, whether in the UK or internationally.

We are committed to preventing persons acting on our behalf (including employees, agents, contractors, suppliers, and other associated persons) from knowingly facilitating tax evasion in any form.

This commitment applies to all business activities, regardless of jurisdiction.

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2. Scope of the Corporate Criminal Offence

WEINSULATE.CO.UK LIMITED recognises its potential liability under the Criminal Finances Act 2017 for failing to prevent:

- UK tax evasion
- Foreign tax evasion
- The criminal facilitation of such evasion by associated persons

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3. Risk Assessment

We conduct periodic, risk-based assessments to identify exposure to tax evasion facilitation risks, including:

- Use of intermediaries, agents, or consultants
- Complex or opaque payment structures
- High-risk jurisdictions or sectors
- Procurement and supply chain complexity
- Cash-intensive business models

Risk assessments are documented and reviewed regularly.

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4. Due Diligence on Associated Persons

WEINSULATE.CO.UK LIMITED applies proportionate due diligence to all relevant third parties, including:

- Verification of identity and business legitimacy
- Assessment of ownership and control structures
- Screening for financial crime risk indicators
- Review of reputation, adverse media, and regulatory history
- Contractual confirmation of compliance with tax laws

Enhanced due diligence is applied where risk indicators are present.

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5. Preventative Controls and Procedures

WEINSULATE.CO.UK LIMITED maintains internal controls designed to prevent facilitation of tax evasion, including:

5.1 Procurement and Supplier Controls

- Approved supplier onboarding process
- Segregation of duties in procurement and payment approval
- Contractual obligations prohibiting tax evasion facilitation

5.2 Financial Controls

- Invoice validation and reconciliation processes
- Restricted payment authorisation thresholds
- Bank account verification prior to payment
- Monitoring of unusual or high-risk transactions

5.3 Contractual Safeguards

All relevant contracts include:

- Prohibition of tax evasion facilitation
- Requirement to maintain lawful tax practices
- Obligation to report suspected breaches
- Right to audit and terminate for non-compliance

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6. Training and Awareness

The organisation provides targeted training to relevant personnel, including:

- Procurement and finance teams
- Senior management and approval authorities
- Staff engaging with intermediaries or high-risk third parties

Training covers:

- What constitutes tax evasion and facilitation
- Red flags and behavioural indicators
- Reporting obligations and escalation routes

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7. Reporting and Whistleblowing

We maintain confidential reporting mechanisms to enable concerns to be raised safely, including:

- Internal reporting channels
- Whistleblowing systems (including anonymous reporting where available)
- Protection against retaliation for good-faith reporting

All reports are assessed and investigated promptly.

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8. Monitoring and Compliance Assurance

The organisation monitors compliance through:

- Internal audit reviews of financial and procurement controls
- Transaction monitoring
- Periodic compliance assessments of high-risk relationships
- Review of control effectiveness and remediation actions

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9. Response to Breaches

Where suspected or actual facilitation of tax evasion is identified, the organisation will:

- Immediately escalate to compliance/legal functions
- Conduct a formal investigation
- Suspend or terminate relevant relationships where appropriate
- Report to relevant authorities where required by law

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10. Continuous Improvement

The organisation is committed to maintaining and improving its prevention procedures by:

- Regularly reviewing risk assessments and control frameworks
- Updating procedures in line with regulatory guidance and enforcement developments
- Incorporating lessons learned from incidents or near misses

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11. Governance and Responsibility

Responsibility for compliance with this framework rests with:

- The Board of Directors (overall accountability)
- Senior Management (implementation and oversight)
- Compliance and Legal functions (policy governance and assurance)
- Procurement and Finance teams (operational controls)

Signed: E.Smith-Hutchon Date: 01/05/2026

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