



ANTI-TAX EVASION POLICY

SUMMARY

In the light of Criminal Finances Act 2017, Roshal Space Consultants Ltd has adopted a statement of our corporate value on anti-facilitation of 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 persons or organisations who are appointed to act on our behalf.

We request all our 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.

POLICY STATEMENT

Roshal Space Consultants Ltd has a zero-tolerance approach to all forms of tax evasion, whether under UK law or under the law of any foreign country.

Employees, agents and those acting on behalf of Roshal Space Consultants Ltd must not undertake any transactions which:

- a) Cause Roshal Space Consultants Ltd to commit a tax evasion offence; or
- b) Facilitate a tax evasion offence by a third party.

Roshal Space Consultants Ltd is committed to acting 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 business should be conducted in a manner such that the opportunity for, and incidence of, tax evasion is prevented.

COMPLIANCE

This policy applies to all persons working for Roshal Space Consultants Ltd or on its behalf in any capacity, including all employees and agents, including but not limited to agency workers, contractors, external consultants and business partners, or any other persons associated with us, wherever located.

All employees and agents must read and observe this policy, act with integrity and comply with applicable laws. Managers should create an environment that encourages compliance with this policy.

ACCOUNTABILITY & GOVERNANCE

The board of our company has approved this policy and our commitment to zero tolerance of tax evasion or its facilitation. The directors who are responsible for ensuring that this policy complies with our legal and ethical obligations, and that all those under our control comply with it. Management at all levels are responsible for ensuring that those reporting to them understand and comply with this policy and are given adequate and regular training on it.

Directors

R J Watson, Chairman and CEO

C Parsons, Managing Director

F Watson, Marketing and New Business Director

WHAT IS THE FACILITATION OF TAX EVASION?

For the purposes of this policy:

- **Associates** includes company contractors or an agent of the Company (other than a contractor) who is acting in the capacity of an agent, or any person who performs services for and on behalf of the Company who is acting in the capacity of a person or business performing such services.
- **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.
- **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).
- **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).

EMPLOYEE RESPONSIBILITIES

Our code of conduct sets the standards of behaviour we expect all employees to adhere to. Our employees have a responsibility to take reasonable action to prevent harm to Roshal Space Consultants Ltd, and we hold our employees accountable for their actions and omissions. Any actions that breach the Criminal Finances Act and the tax laws of wherever we operate brings harm to Roshal Space Consultants Ltd and will not be tolerated.

You are responsible for properly following Roshal Space Consultants Ltd policies and procedures. These should generally ensure that all taxes are properly paid. If you are ever asked by anyone either inside or outside our company to go outside our standard procedures, this should be reported without delay, as someone may be attempting to evade tax.

Any employee who has any concerns relating to any potential breach of this policy must immediately follow our whistleblowing policy and report the matter without delay.

COMMUNICATION AND UNDERSTANDING

All employees must familiarise themselves with our prevention of tax evasion policy and ensure they have the appropriate level of knowledge for their specific roles. All employees must take into account tax evasion-focused communications from senior management and be aware of the latest internal information regarding prevention of tax evasion.

OUR RISK ASSESSMENT

Our risk assessment, set out in the following section covers the categories of business operations we are involved in where there is a risk of tax evasion.

High risk areas for our business include:

- Accounts payable
- Accounts receivable
- Payment to contractors

The key factors which may increase risk include:

- Cash transactions

Accounts Payable

- Only contract with businesses which have good reputations.
- Ensure all information on an invoice is correct and as expected.
- Have the full contact details of the supplier and ensure it matches to where the payment is being made.
- Specify in contracts that VAT and other sales taxes must be added to invoices and have written reasons why such added taxes are not required.
- Do not pay suppliers in cash. If cash payments must be made, ensure they are properly invoiced and a receipt is supplied.

Accounts Receivable

- Ensure correct procedures are followed.
- Do not process off-system invoices.
- Ensure all invoices have the correct VAT coding.

Contractors

- Any wage payments outside of payroll must be expressly approved.
- Where tax is required to be deducted at the source this must be done.
- Payments to contractors should only be made in strict accordance with company policies.
- Cash payments should not be made. If they are, invoices and receipts must be present.
- Any tax related withholdings must be deducted and recorded.
- Payments without deductions should only be made if there is a reasonable expectation that the recipient will meet their tax obligations.

OUR CLIENTS

Roshal Space Consultants Ltd is committed to the following principles:

- Our relationship with our clients is built on honesty, integrity, mutual trust and a commitment to professionalism.
- Our clients expect us to give the best possible advice and work in their best possible interest.
- Tax evasion is antithetical to who we are as a company and goes against every fibre of our dedication to professionalism in our business.

- We firmly believe that any action which would breach tax laws or the Criminal Finances Act is not in the best interest of our clients.
- Neither our company or any person associated with our business will provide a service to a client which would result in a breach of the Criminal Finances Act, either for Roshal Space Consultants Ltd or our client.
- We do not condone or support tax evasion and we will not facilitate, or in any way assist our clients to commit tax evasion offences.
- We will not support or work with clients who seek to criminally evade taxes.

HOW TO RAISE A CONCERN

Our Whistle Blowing Policy (Refer to Employee Handbook, Paragraph 14 Public Interest Disclosure)

Any employee who suspects any action whatsoever connected with our business which they feel may be involved with Tax Evasion may report their suspicions in the first place to their line manager who will then have a duty to escalate the report to Director level.

The “whistleblowing” employee will suffer no detriment whatsoever with regards to their employment within our company as a result of their “whistleblowing” action.

OUR COMMITMENT

Roshal Space Consultants Ltd is committed to the following principles:

- Our business is carried out fairly, honestly, and openly in every part of our work.
- Our values inform everything we do.
- We will never sell any product or service where we know or suspect that any aspect of the transaction is being misused, abused or otherwise corrupted for the purposes of tax evasion.
- We will never buy any product or service from any supplier where it is known or suspected that any aspect of the transaction is being misused, abused or otherwise corrupted for the purposes of tax evasion.
- We will immediately terminate any agreement or business relationship as soon as our company learns of or suspects tax evasion may be taking place.
- We will not progress any business opportunity where there is any suspicion that any aspect of it may involve tax evasion.
- We will not do business with others who do not also hold to at least the same standard of preventing tax evasion.
- Our company will regularly monitor and review this policy.
- Any employee found in breach of this policy will be subject to disciplinary action.
- We will not tolerate any contractor, business partner, representative or other third party associated with us failing to uphold this policy.
- No employee will suffer demotion, penalty, or any other adverse action for reporting any breach of this policy or from refusing to carry out an action which may lead to a breach of this policy.

Roshal Space Consultants Ltd will not tolerate any form of tax evasion or its facilitation. This policy demonstrates our zero-tolerance approach to tax evasion or the facilitation of tax evasion.



Signed:

A handwritten signature in black ink, appearing to be "CP", written over a light grey horizontal line.

Managing Director
Craig Parsons
Roshal Space Consultants Ltd

Date: 14th April 2021