



ATEP-01

Version 1

01/04/2025

C Jones & Sons – Anti–Tax Evasion Policy

Policy Statement

C Jones & Sons Ltd is committed to conducting all of its business in an honest and ethical manner. We take a zero-tolerance approach to tax evasion and the criminal facilitation of tax evasion. The company is committed to acting professionally, fairly and with integrity in all business dealings and relationships wherever we operate, and to implementing and enforcing effective systems to counter tax evasion.

Scope

This policy applies to all employees, directors, contractors, agency workers, consultants and business partners working with or on behalf of C Jones & Sons.

Legal Framework

This policy is designed in line with:

- Criminal Finances Act 2017 – corporate offence of failure to prevent the facilitation of tax evasion.
- Finance Act 2020 and relevant HMRC guidance.
- UK law requiring businesses to implement 'reasonable prevention procedures'.

Definitions

- Tax Evasion: Dishonest and deliberate activity to not pay taxes that are legally due.
- Facilitation of Tax Evasion: Being knowingly concerned in, or taking steps with a view to, helping another person evade tax.
- Reasonable Prevention Procedures: Policies, training, and controls designed to prevent employees, contractors, or associates from engaging in tax evasion.

Company Commitments

- Zero Tolerance: We will not engage in or facilitate tax evasion under any circumstances.
- Due Diligence: We will undertake appropriate checks on subcontractors, suppliers, and partners.
- Training & Awareness: All staff involved in financial or subcontractor management will receive guidance on recognising and preventing tax evasion risks.
- Reporting: Employees are required to report concerns about possible tax evasion or facilitation to management immediately. Reports will be treated confidentially.
- Contracts: Where appropriate, clauses will be included in contracts with subcontractors and suppliers to confirm compliance with UK tax law.
- Disciplinary Action: Breaches of this policy by staff will result in disciplinary action, up to and including dismissal. Breaches by subcontractors may result in termination of contracts.

Responsibilities

- Directors are responsible for ensuring this policy is implemented, monitored, and reviewed.
- Managers and Supervisors must enforce the policy day to day on site and in procurement.
- Employees and Contractors must comply with the policy and report any concerns.

OWNERS OF BILT. BUILDERS MERCHANT





Address

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Monitoring and Review

This policy will be reviewed annually, or sooner if required by changes in legislation or company operations.

Signed:

Zach Jones, Director, C Jones & Sons Ltd

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