Anti-Tax Evasion Policy

Document Control

Document Title	Anti-Tax Evasion Policy
Version Number	001
Status	Approved
Publication Date	18th May 2026
Policy Owner / Author	Directors
Review Date	18th May 2027
Approved / Ratified by	Directors
Distribution	All Staff, Volunteers, Directors, Sessional Workers

1. Purpose

This policy sets out South Cumbria Skills Exchange (SCSE)'s, operated by Whamos Training and Development CIC, position on tax evasion and the criminal facilitation of tax evasion. Tax evasion is a criminal offence. SCSE prohibits any form of tax evasion or its facilitation, whether by employees, sessional workers, volunteers or third parties acting on our behalf.

The Criminal Finances Act 2017 created corporate offences of failing to prevent the facilitation of tax evasion. Compliance with this policy is required to manage that risk for SCSE and to protect SCSE's reputation, finances and ongoing relationships with funders, commissioning bodies, awarding organisations and business partners.

2. Scope

This policy applies to all employees, sessional workers, volunteers, Directors, contractors, agents and any other person acting on behalf of SCSE.

3. Definitions

Tax evasion is the practice of using illegal methods to avoid paying tax. It frequently involves contrived, artificial transactions that serve no purpose other than to reduce tax liability.

Facilitation of tax evasion means deliberately and dishonestly assisting another person to evade tax, including aiding, abetting, counselling or procuring tax evasion.

4. Indicators of tax evasion

Indicators that should raise concern include:

- Requests for payment in cash where this is not the usual arrangement.
- Overly complex payment mechanisms.
- Services or goods provided to jurisdictions that do not subscribe to Common Reporting Standards.
- Transactions involving overly complex supply chains with no clear business purpose.
- Transactions involving private banking facilities.
- Records that are incomplete, missing, or appear to have been altered.
- Requests to invoice in a way that does not match the work delivered or the party receiving the benefit.

5. SCSE's position

SCSE conducts its business to the highest legal and ethical standards. We will not be party to tax evasion or the facilitation of tax evasion of any form. We take a zero-tolerance approach to tax evasion facilitation by our people and our third-party representatives.

We are committed to:

- Rejecting the facilitation of tax evasion.
- Not recommending or contracting with the services of others who do not have reasonable prevention procedures in place.
- Maintaining accurate financial records and accounts.
- Cooperating fully with HMRC and any other tax authority.

6. Prohibited conduct

It is prohibited, directly or indirectly, for any employee, sessional worker, volunteer, Director, contractor, agent or any other person working on behalf of SCSE to take part in, or facilitate, any activity relating to tax evasion. This includes:

- Failing to declare income, including cash-in-hand payments for SCSE services.
- Issuing invoices or receipts that misrepresent the work done or the party receiving the benefit.
- Recommending or onward-introducing parties known or suspected to engage in tax evasion.
- Knowingly assisting a third party to evade their tax obligations.

7. Investigation and consequences

If SCSE suspects that any person to whom this policy applies has taken part in tax evasion or its facilitation, an investigation will be carried out under the Disciplinary and Grievance Policy where appropriate. Outcomes may include disciplinary action up to and including dismissal, termination of a contractor or volunteer arrangement, and referral to HMRC or the police.

8. Reporting concerns

If you, in the course of your work for SCSE, suspect any activity related to tax evasion or attempted tax evasion — even if you are not personally involved — you must report this to a Director. You may be asked to give a written account of events. Confidentiality will be maintained as far as is compatible with the investigation.

If you are concerned about raising the matter directly with a Director (for example because a Director may be implicated), follow the Whistleblowing Policy. Workers who raise concerns in good faith are protected from detriment under the Public Interest Disclosure Act 1998.

9. Training, monitoring and review

SCSE will ensure that staff receive appropriate training in financial crime detection and prevention, proportionate to their role. The Directors will monitor and enforce compliance with the prevention procedures and regularly review their effectiveness, refining them where necessary.

10. Related policies

This policy should be read alongside:

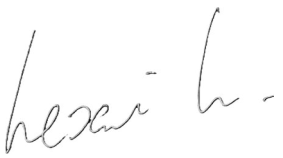
- Disciplinary and Grievance Policy
- Whistleblowing Policy
- Anti-Bribery and Corruption Policy
- Secure Data Handling and Data Protection Policy
- Conflict of Interest Policy

11. Policy review

This policy is reviewed annually by the Directors, or sooner in response to any change in legislation, regulatory guidance, or significant operational learning.

Approval & Review

This policy has been approved on behalf of the Directors:

Elizabeth Amos-Milburn *Co-Director*	**Alexandra Gager-Liebhart** *Co-Director*
	

Date of approval: 18th May 2026

Next review: 18th May 2027

Schedule 1 — Record of Changes

Version	Date	Nature of Change
001	18th May 2026	Initial published version included in the Combined Policies and Procedures 2026 edition.