

# **Anti-Tax Evasion Policy**

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## **Anti-Tax Evasion Policy**

#### 1.Introduction

This code of conduct summarises the procedures of Cucumber Recruitment and its subsidiaries to ensure all Cucumber Recruitment associated persons, including employees and those acting on our behalf, do not facilitate tax evasion.

#### 1.1 Statement

Tax evasion, tax fraud and attempts to facilitate such actions are antithetical to the ethos of Cucumber Recruitment. These crimes cheat the government out of revenue it needs to create the conditions for our business to flourish. It amounts to little more than stealing from our customers and from ourselves. Cucumber Recruitment is committed to no tolerance for tax evasion, and we are committed to a dedicated programme to counter the risk of any employee, contractor, business partner or representative of our company engaging in the criminal facilitation of tax evasion.

We expect everyone who works with our company to fully comply with their tax obligations. We will not tolerate, permit or allow any person associated with us to engage in the facilitation of tax evasion or tax fraud by any of our customers, suppliers, business partners, contractors or employees anywhere in the world.

Cucumber Recruitment is committed to complying in full with the tax laws everywhere we operate, and we choose to do this by respecting not only the letter of the law, but the spirit of the underlying tax policy intent. We aim to pay the right amount of tax at the right time, on all the eligible profits we make.

## 1.2 Accountability & Governance

The board of our company has approved this policy and our commitment to no tolerance of tax evasion or its facilitation. This director is responsible for monitoring compliance with this policy and is supported by his senior manager.

## 1.3 Employee responsibilities

Our employees have a responsibility to take reasonable action to prevent harm to Cucumber Recruitment 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 Cucumber Recruitment and will not be tolerated.

You are responsible for properly following Cucumber Recruitment 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.

## 1.4 Training & Communication

All employees must familiarise themselves with our prevention of tax evasion training 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.

### 1.6 Our commitment

Cucumber Recruitment is committed to the following principles:

Our business is carried out fairly, honestly, and openly in every part of our work.

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.