

## Tax Evasion Policy

In response to the Criminal Finances Act 2017, OnSite Support 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 team members and all who have, or seek to have, a business relationship with OnSite Support 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.

OnSite Support has a zero-tolerance approach to all forms of tax evasion, whether under UK law or under the law of any foreign country.

Team members and Associates of the Company must not undertake any transactions which:

- (1) cause the Company to commit a tax evasion offence; or
- (2) facilitate a tax evasion offence by a third party who is not an associate of the Company.

We are 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.

### Scope

The policy statement applies to all employees (full time, part time, temporary and casual) who work for OnSite Support Ltd.

The company expects that individuals and organisations (e.g. suppliers, contractors, and service providers) that it deals with will act with integrity and without thought or actions involving fraud and corruption. Where relevant, will include appropriate clauses in its contracts about the consequences of fraud, bribery and corruption; evidence of such acts are most likely to lead to a termination of the particular contract and may lead to prosecution.

### Responsibility for policy

The Board of Directors of the Company has overall responsibility for ensuring that this policy complies with our legal obligations, and our team members and associates comply with it. This policy is adopted by the Company. It may be varied or withdrawn at any time, in the Company's absolute discretion. Team members in leadership positions are responsible for ensuring those reporting to them understand and comply with this policy and are given adequate and regular training on it.

## Facilitation of Tax Evasion

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).

All OnSite Support employees must, at all times, adhere to this anti-tax evasion policy and must ensure that they read, understand and comply with this policy.



19/04/2024

Date: .....

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**Warren Lynes,**  
**Managing Director**

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