



Anti-Facilitation of Tax Evasion Policy

1. Purpose & Scope

Relay Global is committed to conducting business with integrity, transparency, and in full compliance with tax laws. We operate a **zero-tolerance approach** towards tax evasion or the criminal facilitation of tax evasion in any form.

This policy applies to all colleagues, contractors, consultants, agents, suppliers, and any other business partners acting on behalf of Relay Global in the UK and internationally.

2. Legal Framework

This policy ensures compliance with:

- The **UK Criminal Finances Act 2017**, which created the Corporate Criminal Offence of failing to prevent the facilitation of tax evasion.
- All relevant tax laws in every jurisdiction where Relay Global operates.

Failure to comply may result in unlimited fines, criminal liability, and reputational damage.

3. Objectives

Relay Global will:

- Prevent colleagues, suppliers, or partners from engaging in or facilitating tax evasion through clear policies, contractual expectations, proportionate controls, and a zero-tolerance disciplinary approach.
- Identify and manage risks of tax evasion within operations and supply chains through risk assessment, due diligence on relevant third parties, and ongoing review of higher-risk activities.
- Provide proportionate **training and awareness** across relevant roles.
- Ensure clear, accessible, and independent **whistleblowing channels**.
- Take swift disciplinary, contractual, or legal action where breaches occur.

These objectives are supported by proportionate procedures, internal controls, and management oversight appropriate to the nature and scale of Relay Global's activities.





4. What is Tax Evasion and Facilitation?

- **Tax Evasion:** The illegal, deliberate, dishonest underpayment or non-payment of taxes.
- **Facilitation of Tax Evasion:** Assisting, encouraging, or turning a blind eye to another party's tax evasion.

Examples include:

- Misrepresentation of financial information.
- Concealment or mislabelling of transactions.
- Failure to declare or report known tax obligations.

5. Controls & Procedures

5.1 Risk Assessment

- Conduct proportionate risk assessments on high-risk suppliers, agents, and contractors.
- Identify jurisdictions or markets with higher exposure to tax evasion risks.

5.2 Due Diligence

- Carry out proportionate checks on third parties.
- Require suppliers and agents to confirm compliance with tax laws.
- Include anti-tax evasion clauses in contracts and review compliance periodically.

5.3 Training & Awareness

- Provide regular training for finance, procurement, and sales teams.
- Issue guidance on “red flags” and suspicious activities.
- Keep training attendance records as evidence of compliance.

5.4 Reporting & Escalation

- Colleagues must report suspicions immediately.
- Reports may be raised to senior management or through the **independent and confidential whistleblowing channel**, with the option to report anonymously.
- All reports will be logged, investigated, and outcomes documented.

5.5 Monitoring & Record-Keeping

- Maintain evidence of training, risk assessments, due diligence, and investigations.
- Review procedures regularly and adapt to emerging risks.





6. Responsibilities

- **Board of Directors:** Provides oversight and reviews compliance outcomes annually.
- **Managing Director:** Accountable for effective implementation of this policy.
- **Finance Manager:** Leads risk assessments, due diligence, and monitoring.
- **Managers:** Ensure team training and awareness.
- **All Colleagues:** Act with integrity and report concerns.
- **Suppliers & Partners:** Must comply with tax laws and cooperate with due diligence processes.

7. Consequences of Breach

- Colleagues found complicit will face disciplinary action, including dismissal.
- Suppliers or contractors may have contracts terminated and be reported to authorities.
- Relay Global will fully cooperate with HMRC and other authorities.

8. Relationship with Other Policies

This policy supports:

- The **Supplier Code of Conduct** (prohibiting unethical practices).
- The **Competition Compliance Policy** (ensuring fairness and integrity).
- **Relay Global Terms & Conditions of Sale** (ensuring transparent financial dealings).

9. Governance & Review

This policy is issued by Decor Ireland Ltd (t/a Relay Global) and approved by the Managing Director. It will be **reviewed annually** or sooner if legislation, HMRC guidance, or business operations change.

