

## WENOKES Limited

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High Halstow,  
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ME3 8TF



<b>POLICY NAME</b>	Tax Evasion Policy			<b>POLICY NO.</b>	WP5
<b>EFFECTIVE DATE</b>	3 <sup>rd</sup> March 2025	<b>DATE OF LAST REVISION</b>	13 <sup>th</sup> August 2025	<b>VERSION NO.</b>	2
<b>ADMINISTRATOR RESPONSIBLE</b>	Evan Stokes & Matt Wenham		<b>CONTACT INFORMATION</b>	contact@wenokes.com	

VERSION HISTORY				
VERSION	APPROVED BY	REVISION DATE	DESCRIPTION OF CHANGE	AUTHOR
1	M.Wenham & E.Stokes	03/03/2025	New Document	M.Wenham & E.Stokes
2	M.Wenham & E. Stokes	13/08/2025	Update of all sections.	M.Wenham & E.Stokes

### APPROVAL AND REVIEW

This policy will be reviewed annually, or more frequently if there are changes in legislation, industry standards, or internal practices. Changes will be documented and communicated across the organisation.

### SCOPE

This policy applies to:

- All employees, directors, and officers of WENOKES Limited.
- Contractors, consultants, agency staff, and subcontractors engaged by the company.
- Suppliers, intermediaries, and any third parties acting on behalf of WENOKES Limited, both in the UK and overseas.

### POLICY STATEMENT

WENOKES Limited is committed to preventing the criminal facilitation of tax evasion in any form. We have a **zero-tolerance** approach and will act with integrity in all tax matters, complying with the **Criminal Finances Act 2017**, the **Finance Acts**, and relevant overseas tax laws where applicable.

This policy sets out the procedures and controls in place to prevent tax evasion and to comply with our legal duty to implement "reasonable prevention procedures" as defined by HMRC.

## TERMS AND DEFINITIONS

TERM	DEFINITION
Tax Evasion	Illegal, deliberate actions to dishonestly reduce tax liabilities (e.g., underreporting income, inflating expenses, hiding assets).
Facilitation of Tax Evasion	Assisting, enabling, or turning a blind eye to another party's tax evasion.
Reasonable Prevention Procedures	Proportionate risk-based procedures designed to prevent tax evasion, in line with HMRC guidance.

## POLICY SECTIONS

### Our Commitments

<ol style="list-style-type: none"><li>1. <b>Zero Tolerance</b> – We will not engage in or facilitate tax evasion, directly or indirectly.</li><li>2. <b>Compliance with Laws</b> – We will comply with all UK tax laws and relevant foreign tax laws where we operate.</li><li>3. <b>Due Diligence</b> – We will conduct proportionate checks on suppliers, subcontractors, and intermediaries, prioritising higher-risk relationships.</li><li>4. <b>Supplier Contracts</b> – All contracts must include anti-tax evasion clauses and a requirement for compliance confirmations.</li><li>5. <b>Training &amp; Awareness</b> –<ul style="list-style-type: none"><li>• All staff will receive induction training on this policy.</li><li>• High-risk roles (finance, procurement, project management) will receive annual refresher training.</li></ul></li><li>6. <b>Speak Up Culture</b> – We will encourage employees and third parties to report concerns confidentially and without fear of retaliation.</li></ol>
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### Reasonable Prevention Procedures

<p>We apply HMRC's six <i>guiding principles</i> as follows:</p> <ol style="list-style-type: none"><li>1. <b>Risk Assessment</b> – Annual review of where facilitation risks could arise in operations and supply chains.</li><li>2. <b>Proportionality</b> – Controls proportionate to risk level (enhanced checks for overseas payments, complex subcontracting, or cash handling).</li><li>3. <b>Due Diligence</b> – Pre-qualification checks, sanctions screening, and verification of tax compliance for key suppliers.</li><li>4. <b>Communication &amp; Training</b> – Policy distributed to all staff and contractors; targeted training for higher-risk roles.</li><li>5. <b>Monitoring &amp; Review</b> – Annual audits of tax-related transactions; spot checks where risk indicators are present.</li><li>6. <b>Top-Level Commitment</b> – Senior management oversight and annual review of policy effectiveness.</li></ol>
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### Reporting Concerns

<p>Concerns may be reported to:</p> <ul style="list-style-type: none"><li>• Line manager.</li><li>• Finance Department.</li><li>• Confidential Speak Up channel (<a href="mailto:contact@wenokes.com">contact@wenokes.com</a>) – anonymous reports permitted.</li></ul> <p>Investigation process:</p> <ul style="list-style-type: none"><li>• Initial review within 5 working days.</li><li>• Investigation by an independent manager with no conflict of interest.</li><li>• Escalation to HMRC or other authorities if necessary.</li></ul>
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### Breaches of Policy

<ul style="list-style-type: none"><li>• <b>Employees</b> – May face disciplinary action up to and including dismissal.</li><li>• <b>Suppliers/Third Parties</b> – May face immediate suspension, contract termination, and reporting to authorities.</li><li>• <b>Legal Reporting</b> – All serious breaches will be reported to HMRC in accordance with our legal obligations.</li></ul>
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## ROLES AND RESPONSIBILITIES

ROLE	RESPONSIBILITY
Board / Senior Management	Maintain a culture of compliance and allocate resources for prevention measures.
Managers / Supervisors	Ensure staff understand and follow this policy.
Finances Department	Maintain accurate records, oversee tax compliance, and conduct audits.

Signed:



**Matt Wenham**  
**WENOKES Limited**  
**Date: 13/08/2025**

Signed:



**Evan Stokes**  
**WENOKES Limited**  
**Date: 13/08/2025**