

Anti Facilitation of Tax Evasion Policy

Full policy | POL-07 | Version 2026.10.23

Reviewed and approved 23 October 2026 | Approved by the Managing Director

Prevent anyone acting for Soniclean from deliberately helping another person or business evade tax.

1 Purpose and scope

We will not evade tax or deliberately help another person evade tax. This policy addresses the criminal facilitation of UK or foreign tax evasion under Part 3 of the Criminal Finances Act 2017. It applies to people acting in that capacity for Soniclean; it does not make us responsible for every independent activity of every business contact.

The policy supports accurate accounting and fair competition. It applies to our contractor-based cleaning operations, purchasing, payroll, invoicing, expenses and payments, and to any relevant activity outside the UK.

2 What the offence involves

Tax evasion involves deliberate dishonest conduct to evade tax. Criminal facilitation means deliberately and dishonestly helping another person commit that evasion. An innocent error or negligence does not by itself establish criminal facilitation, although errors must still be corrected.

The corporate offences concern failure to prevent criminal facilitation by an associated person acting for the organisation. The legislation includes a defence based on reasonable prevention procedures, or circumstances in which it was not reasonable to expect them. The foreign offence has additional jurisdictional and dual-criminality conditions. A director must obtain advice before making a legal determination.

Lawful tax planning is distinct from evasion. A label such as contractor or tax planning does not make an artificial or dishonest arrangement lawful. When the position is unclear, stop and seek competent advice rather than assume.

3 Responsibilities

The directors are accountable for this policy. The Managing Director oversees financial controls, advice, risk assessment and document control; the Operations Director applies checks in contractor selection and operational delivery. Each director must escalate concerns about their own area to the other where independence is needed.

People preparing invoices, approving expenses, engaging contractors or authorising payments must understand the relevant warning signs. Contractors must communicate the prohibition to the people they use for Soniclean work and maintain their own lawful payroll and tax arrangements.

4 Prohibited activity

Do not create or accept an invoice known to be false, conceal income, invent work or expenses, deliberately omit tax due, use a false supplier identity or help someone present an employee as self-employed dishonestly. Do not falsify timesheets, room-completion records or payment descriptions.

Do not agree to off-record payments, secret side arrangements, deliberate VAT evasion or improper avoidance of deductions that are legally due. No person may backdate a document to create a false record. Correct mistakes transparently, preserving the original record and explaining the correction.

5 Prevention in everyday work

Before appointment, identify the contractor or supplier and check that the agreement, invoice and payee refer to the correct legal person. Understand the actual work and ask for the information necessary to assess material tax or labour-supply risks. OP-CON remains the route for contractor approval.

For each payment, retain a proper invoice or other valid supporting record, evidence of the service, the approver and the payment destination. Resolve unexplained third-party or overseas payment requests and verify bank-detail changes through a known independent channel.

The directors obtain accounting or specialist advice where the treatment of employment status, PAYE, National Insurance, VAT or the Construction Industry Scheme is uncertain. CIS treatment depends on the actual activities and circumstances; this policy does not classify all cleaning work as within or outside CIS.

Cash payment is not itself proof of evasion, nor does a non-standard invoice prove dishonesty. A refusal to document a transaction, an unexplained change of entity or a request to hide tax is a reason to pause, ask questions and escalate. Do not proceed while a material concern remains unresolved.

6 Risk assessment and training

The directors assess exposure before new relationships or significant changes and at annual management review. Consider labour supply, subcontracting chains, unusual commercial terms, geographical connections and the opportunity for individuals to manipulate records or payments.

Communicate the policy during induction and contractor engagement. Provide practical training to those handling money or supplier decisions, refresh it when risks change and review their training needs at least annually. Keep an attendance or acknowledgement record; do not describe training as completed without evidence.

7 Reporting and response

Report suspicions promptly and privately to a director, using the other director if one is involved. Keep existing invoices, messages and decision records. Do not accuse the person, coach them to hide information, continue a suspect transaction to obtain evidence or conduct an unauthorised investigation.

The receiving director protects evidence, assesses whether payments or activity should be paused and arranges a fair, confidential investigation and professional advice. An authorised representative considers appropriate reporting, including HMRC self-reporting where relevant. A policy breach is not automatically proof that the statutory offence occurred.

Internal reporting does not prevent a lawful disclosure to a relevant authority. Anyone refusing participation or raising a reasonable concern is protected from retaliation, even if the concern is not substantiated. Complaints about retaliation go to the other director or the applicable external route.

8 Records breaches and review

Keep the risk assessment, checks, training and decisions with the existing restricted QMS and financial records. Follow QM-01 section 9.4 and applicable accounting retention requirements. Preserve relevant material where an investigation or legal hold applies; do not keep all allegations permanently by default.

Employee breaches are handled through a fair disciplinary process. Contractor breaches may lead to corrective action, suspension or termination under the agreement. Review concerns, exceptions and control effectiveness at annual management review, and assign improvements to a named owner with a due date.

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Next review 23 October 2027, or earlier if the law, risks or working arrangements change.