OJD Services
PLANT & RECYCLING HIRE

OJD Services Limited
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Company No. 14414130

COMPANY POLICY

Anti Tax Evasion Policy

Document ref: **OJD-POL-05**
Issue date: **14 November 2022**
Review cycle: **Annual**

1. Policy statement

OJD Services Limited takes a zero-tolerance approach to tax evasion and to the facilitation of tax evasion, in the UK or abroad. In light of the Criminal Finances Act 2017, which makes a company criminally liable if it fails to prevent the facilitation of tax evasion by persons associated with it, the company requires everyone who works for or with us to understand and comply with this policy.

2. Who must comply

This policy applies to all persons working for or on behalf of the company at any level: employees, the Director, agency workers, contractors, consultants, and any supplier, agent or business partner performing services for the company, wherever located.

3. What is not permitted

- Engaging in any form of fraudulent evasion of tax, whether UK tax or foreign tax.
- Aiding, abetting or knowingly assisting any customer, supplier or other third party to evade tax — for example by facilitating cash transactions designed to avoid VAT, mis-describing goods or services on invoices, or ignoring requests that make no commercial sense.
- Failing to report a demand or request from any party which may amount to the facilitation of tax evasion.
- Threatening or retaliating against any person who has refused to participate in, or who has reported a concern about, tax evasion.

4. Vigilance and reporting

Warning signs include requests for payment in cash without documentation, invoicing arrangements that do not reflect the true transaction, requests to split or re-address invoices without good reason, and payments routed through unrelated third parties. Any concern must be reported to the Director without delay. No one will suffer detriment for raising a genuine concern, even if it turns out to be mistaken.

5. Responsibility and review

The Director has overall responsibility for this policy, for assessing the company's exposure to facilitation risk, and for ensuring reasonable prevention procedures remain in place. Breach of this policy by an employee is a disciplinary matter and may constitute a criminal offence; breach by a business partner may lead to termination of the relationship. The policy is reviewed annually.

Oleta O'Grady

Oleta O'Grady
Director, OJD Services Limited

Signed: **14 November 2022**
Reviewed: **Annually**