

# Prevention of Criminal Facilitation of Tax Evasion

**Date:** 25<sup>th</sup> January 2024

**Contact:** A. Hemis

**Dept:** Finance

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## Comms-care Group Limited Policy

### 1.0 PURPOSE

1.1 The Criminal Finances Act 2017 (“CFA”) was introduced in 2017, implementing two strict liability corporate offences for the failure to prevent the facilitation of UK and foreign tax evasion. The rules took effect on 30 September 2017, apply to all companies and partnerships, and carry the risk of an unlimited fine and significant reputational damage.

The CFA introduced two new corporate criminal offences (“CCO”) with the result that a corporation may now be prosecuted for failing to prevent the facilitation of:

- UK tax evasion
- Foreign tax evasion – covering the evasion of foreign taxes where there is some nexus with the UK and where there is dual criminality.

1.2 All companies and partnerships must be able to demonstrate that they have taken reasonable measures to prevent the facilitation of tax evasion by its associated persons. Unless companies can show that they had reasonable procedures in place, or provide evidence why it was unnecessary for them to have done so, they may end up being found guilty of a criminal offence.

The purpose of this policy is to set out Comms-care Group Limited’s (the “Company”) position and procedures in relation to the prevention of Criminal Facilitation of Tax Evasion.

### 2.0 APPLICABILITY

2.1 The CFA legislation is also applicable to non-UK tax issues and therefore the CFA should be considered in respect of all Associated persons whether UK or non-UK based.

### 3.0 DEFINITIONS

3.1 “Tax Evasion” is defined by HMRC as as ‘*any deliberate omission, concealment, or the false or deceptive presentation of information in order to gain a tax advantage.*’

3.2 “Facilitation of Tax Evasion” - For the facilitation of Tax Evasion to be a criminal act, a person must have deliberately and dishonestly helped another person to evade tax. It does not include the accidental, ignorant or

negligent facilitation of tax evasion. However, any deliberate misrepresentation of the facts that assists somebody else to commit tax evasion could be considered facilitation of tax evasion, even if they did not know that tax evasion was the primary motive.

3.3 “Associated person” - An associated person is defined as an employee, an agent or any other person who performs services for or on behalf of the Company. This may include suppliers, contractors, sub-contractors and intermediaries acting for the Company. A written or formal contract is not necessarily required to form an Associated person – the legislation makes clear that an association will be defined based on actual events and behaviour. An Associated person can only implicate the Company if the person facilitates tax evasion by a third party whilst performing services for or on behalf of the Company.

### 4.0 POLICY

4.1 The Company has a zero tolerance towards tax evasion and the facilitation of tax evasion. This type of conduct is prohibited whether committed and/or facilitated by the Company or any Associated person.

### 5.0 PROCEDURES

5.1 The Company’s senior financial officer is responsible for:

- Establishing and maintaining a system of internal controls to reasonably prevent the Facilitation of Tax Evasion by the Company and any Associated persons.
- Providing training to employees and being clear about the consequences if any Associated person may be involved in Facilitation of Tax Evasion.

5.2 Employees shall immediately contact their supervisor, the Legal or Human Resources departments or the Finance department if they suspect an employee, or Associated person may be directly or indirectly involved in Tax Evasion or Facilitation of Tax Evasion, or if they have any concerns or any questions about compliance with this policy. Employees who prefer anonymity in reporting suspected violations, are encouraged to contact

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the Ingram Micro Hotline, details of which are available at Ingram Micro's intranet site and in the Ingram Micro Code of Conduct. When reporting a violation, employees are protected from any retaliation as long as the report is made in good faith.

### 6.0 RESPONSIBILITIES

6.1 The Company's leadership team is responsible for ensuring that appropriate policies are in place and creating a culture that supports compliance with applicable laws.

6.2 Every employee is responsible for ensuring adherence to this policy.

6.3 Every Associated person is responsible for ensuring adherence to this policy.

6.4 This policy shall be made available to every employee and Associated person.

### 7.0 VIOLATIONS

7.1 Any actions or conduct by any employee deemed to be committing or facilitating Tax Evasion (either directly, or through an associated person) will be subject to the Company's disciplinary process which could ultimately lead to termination of employment on the grounds of gross misconduct.

7.2 Any services provided by an Associated person suspected of committing or facilitating Tax Evasion will immediately be suspended pending internal investigations. Where internal investigations indicate that Associated persons are believed to be involved in Tax Evasion or Facilitation of Tax Evasion, their services will be terminated.

### 8.0 RELATED DOCUMENTS

8.1 Ingram Micro Code of Conduct.

8.2 The Ingram Micro Code of Conduct is publicly available and published on the following website: [Code of Conduct | Ingram Micro \(gcs-web.com\)](https://www.gcs-web.com).

### 9.0 APPROVAL

Date: 25<sup>th</sup> January 2024  
Approval:

ON FILE Alex Wilmot  
Managing Director Comms-care Group Limited

Date : 25<sup>th</sup> January 2024  
Approval:

ON FILE Andre Hemsi  
Finance Director Comms-care Group Limited

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