

CASS Corporate Criminal Offence Policy

Purpose

The purpose of this policy is to communicate CASS's approach to the Corporate Criminal Offence of the Failure to Prevent the Criminal Facilitation of Tax Evasion.

A criminal offence is committed under this legislation where an associated person of CASS (such as an employee, contractor or agent) deliberately and dishonestly facilitates a taxpayer evading tax, and CASS has not put in place reasonable preventative procedures.

Key Principles

The following principles are applied by CASS:

- Ensuring that we have reasonable prevention procedures in place to prevent any person associated with CASS from facilitating tax evasion. Our key procedures comprise:
 - Obtaining assurances and warranties from suppliers that they have reasonable prevention procedures in place.
 - Providing training to our staff and being clear about the consequences if a person associated with CASS facilitates tax evasion.
 - Providing a pathway for reporting wrongdoing and providing protection for whistle-blowers.
 - Operating existing and implementing new procedures which reduce the opportunity for employees to facilitate tax evasion, and regularly reviewing these for effectiveness and improvement.
- Adopting a zero-tolerance attitude towards the criminal facilitation of tax evasion.
- Where internal investigations indicate a person associated with CASS has facilitated tax evasion, they will be reported to the authorities and CASS will fully support prosecution of the law.
- Not to use the services of others who are unable to provide assurance that they have reasonable prevention procedures in place.

Who This Policy Applies To

This policy applies to all persons associated with CASS, including for employees, contractors, agents and any person acting on behalf of CASS.

Responsibilities


- All persons associated with CASS are responsible for adhering to this policy.
- All employees and contractors are responsible for not facilitating tax evasion of taxpayers.
- Leadership/subject matter teams are responsible for ensuring CASS fulfils its key principles.
- The CASS management team is responsible for ensuring appropriate policies are in place and creating a corporate culture that supports compliance.

When To Speak Up

As an employee you commit to:

- Complying with this policy.
- Reporting any concerns.

If you have a concern about any issues relating to our Corporate Criminal Offence policy performance or management arrangements, or you have a question about this policy you can speak to the policy owner or tell your Line Manager.

Signed:	
Name:	Tom Gent
Title:	Managing Director
Date:	31 st January 2023