



FACILITATION OF TAX EVASION POLICY

ALTIUS LIFTS LTD are fully aware that it is a criminal offence for anyone to evade paying tax of any kind and for helping someone to do so. Any individual found to be guilty of this could be subject to criminal proceedings under existing legislation.

As a company ALTIUS LIFTS LTD are fully committed to conducting all ALTIUS LIFTS LTD administrative and commercial operations in a law-abiding and ethical manner.

ALTIUS LIFTS LTD will never knowingly seek to facilitate tax evasion or criminal acts by its employees or sub-contractors.

This policy sets out the responsibilities of ALTIUS LIFTS LTD and those who work for us in whatever role for upholding and promoting our policy on the criminal facilitation of tax evasion.

Employees and Subcontractors

Employees/Subcontractors are always required to abide by this and related policies such as Ethical Trading, Bribery & Corruption and other Business Conduct Policies. Failure to do so may result in disciplinary action. Employees/Subcontractors should never give false or misleading information in relation to the employment status of themselves or others. They should also never assist any supplier, sub-contractor etc. with providing false or misleading information that may result in not having tax deducted from their payments. Employees/Subcontractors who are concerned that someone associated with our organisation is facilitating tax evasion or assisting a party to do so should immediately contact a director or the Nominated Responsible Person.

Risk Assessment

We have assessed our processes and procedures to identify risk and ensure that all appropriate steps are taken to prevent the facilitation of tax evasion.

As part of this we will maintain and regularly review a register of possible risks and detail the controls to mitigate those risks and any further actions required to improve those controls. In some situations, it may be unreasonable to expect prevention procedures where the risks have been fully assessed and

- The risks are extremely low, and
- The costs of implementing prevention procedures are disproportionate or cost-prohibitive in relation to the negligible risks faced.



Other Control Measures

- Contracts with Employees contain terms requiring them not to engage in facilitating tax evasion and to report any concerns immediately.
- Reporting the suspected facilitation of Tax Evasion can be carried out anonymously through the suggestion box procedure.
- We ensure pay and bonus policy/structure encourages reporting and discourages the pursuit of profit to the point of condoning tax evasion.
- We carry out regular reviews of the effectiveness of our prevention procedures and improve them where necessary.
- We monitor and enforce compliance with our prevention procedures.

Signed by the Executive Responsible for Financial Control:

Paula Bettridge

Paula Bettridge
Managing Director
Altius Lifts Ltd
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