

## **Practice of Conduct Policy – Subcontractors and Contractors**

### **1. Purpose:**

The purpose of this policy is to outline the expectations and guidelines for contractors and subcontractors to prevent engagement in any activity, practice, or conduct that could constitute an offense under applicable tax evasion facilitation laws, regulations, and codes, including but not limited to the Criminal Finances Act 2017. This policy aims to uphold legal and ethical standards in all business activities related to tax matters.

### **2. Scope:**

This policy applies to all contractors and subcontractors engaged in business activities with Blakes Workplace Solutions Limited. It encompasses all aspects of tax-related activities, including but not limited to, reporting, compliance, and interactions with tax authorities.

### **3. Compliance with Laws and Regulations:**

Contractors and subcontractors are required to comply fully with all applicable tax laws, regulations, and codes, including those related to the prevention of tax evasion facilitation. This includes but is not limited to the Criminal Finances Act 2017 in jurisdictions where it applies.

### **4. Prohibited**

Conduct: Contractors and subcontractors must not engage in any activity, practice, or conduct that could facilitate tax evasion, whether in the UK or any other jurisdiction. Prohibited conduct includes but is not limited to:

- a. Knowingly assisting or encouraging another party to evade taxes.
- b. Failing to report income or assets to relevant tax authorities.
- c. Concealing or falsifying records to evade tax obligations.
- d. Using complex or opaque structures for the purpose of tax evasion.
- e. Any other behaviour that could be reasonably construed as facilitating tax evasion.

### **5. Due Diligence:**

Contractors and subcontractors are expected to exercise due diligence in their business relationships and transactions to prevent any involvement in tax evasion facilitation. This includes conducting appropriate background checks on clients, suppliers, and partners to ensure they have a commitment to legal and ethical tax practices.

### **6. Reporting:**

Any contractor or subcontractor who becomes aware of conduct that may violate this policy or applicable tax laws must promptly report such concerns to Rachel Walker or Mike Byrne. Reports can be made anonymously, and there will be no retaliation against individuals who report violations in good faith.

**7. Training and Awareness:**

Blakes Workplace Solutions Limited will provide training and resources to contractors and subcontractors to increase awareness of their obligations under this policy and relevant tax laws. Training may include information on identifying red flags for tax evasion facilitation and procedures for reporting concerns.

**8. Compliance Monitoring and Enforcement:**

Blakes Workplace Solutions Limited reserves the right to monitor compliance with this policy through audits, reviews, and other measures. Non-compliance may result in termination of contracts or other appropriate disciplinary action, up to and including legal action.

**9. Review and Revision:**

This policy will be reviewed periodically to ensure its effectiveness and compliance with evolving legal and regulatory requirements. Any updates or revisions will be communicated to contractors and subcontractors in a timely manner.

**10. Acknowledgment:**

By entering into a contract or agreement with Blakes Workplace Solutions Limited contractors and subcontractors acknowledge their understanding of and commitment to comply with this policy and all relevant tax laws and regulations.

Blakes Workplace Solutions Limited is committed to maintaining the highest standards of integrity and ethical conduct in all aspects of its business operations, including tax matters. This policy reflects our dedication to preventing tax evasion facilitation and upholding our legal and ethical responsibilities.

Owner: Mike Byrne (Company Director)



Rachel Walker (Director)



Dates 25/9/25

Review date due: 25/09/26