

Anti-Tax Evasion Policy

1. Introduction and Scope:

CM Building and Landscaping LTD is committed to maintaining the highest level of professional standards and ethical conduct in all its business operations. This Anti-Tax Evasion Policy (“the Policy”) reflects CM Building and Landscaping LTD’s stance on preventing the facilitation of tax evasion and ensures compliance with relevant anti-tax evasion laws, including but not limited to the UK Criminal Finances Act 2017.

2. Policy Statement:

CM Building and Landscaping LTD has zero tolerance for tax evasion and the facilitation of tax evasion by any of its employees, contractors, agents, suppliers, or any other individuals or organizations associated with the company.

3. Definitions:

- **Tax Evasion:** The illegal act of not paying taxes owed to the government.
- **Facilitation of Tax Evasion:** Helping or enabling another party to undertake tax evasion.

4. Responsibilities:

All employees, contractors, and third parties acting on behalf of CM Building and Landscaping LTD are required to adhere to this policy and prevent any form of tax evasion or its facilitation within their area of work. All associated persons should undertake due diligence and ensure that business transactions are transparent and carried out in compliance with relevant tax laws.

5. Risk Assessment:

CM Building and Landscaping LTD will conduct periodic risk assessments to identify and evaluate the risks of exposure to tax evasion and will take necessary actions to mitigate these risks.

6. Reporting and Whistleblowing:

Employees are encouraged to raise concerns or report any suspicions or evidence of tax evasion or its facilitation at the earliest possible stage. Reports can be made anonymously, and CM Building and Landscaping LTD will ensure that there are no negative consequences for individuals who make reports in good faith. All reports will be investigated promptly and confidentially.



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7. Training and Communication:

CM Building and Landscaping LTD will provide regular training and communication on anti-tax evasion measures to ensure that employees and associated persons are aware of and comply with this policy.

8. Record Keeping:

Accurate and complete records of all financial transactions and activities will be maintained in accordance with applicable laws and accounting standards. This helps to ensure transparency and prevent tax evasion.

9. Monitoring and Review:

This policy will be reviewed periodically to ensure it is effective and compliant with relevant laws. Any necessary updates will be made and communicated to all employees and associated persons.

10. Consequences of Breach:

Any breach of this policy by employees or associated persons may result in disciplinary action, up to and including termination of employment or contracts. CM Building and Landscaping LTD may also report any illegal activities to relevant authorities, which may lead to legal proceedings.

11. Conclusion:

CM Building and Landscaping LTD is firmly committed to conducting its business with integrity and within the parameters of the law. This Anti-Tax Evasion Policy reflects our dedication to acting ethically and with integrity in all our business relationships and to implementing and enforcing effective systems to counter tax evasion.

Craig Merriman
Director,
CM Building and Landscaping LTD
01/01/2024

A handwritten signature in black ink, appearing to read "C. Merriman", is placed below the printed name and title.