

**Compliance Criminal Finances Act 2017 (Corporate Criminal Offences Act)
December 2020**

We recognise that over and above the commission of any crime, any involvement in the facilitation of tax evasion will also reflect adversely on our image and reputation.

We do not tolerate tax evasion, or the facilitation thereof in any circumstances, whether committed by or facilitated by a client, personnel, or associated persons/companies.

We are committed to fighting tax evasion and have rigorous policies and procedures in place to detect and prevent the facilitation of tax evasion offences.

We provide regular training on the requirements of the Criminal Finances Act 2017 to all personnel.

We require all personnel to always demonstrate the highest standards of honesty and appropriate disciplinary action will be taken wherever tax evasion or the facilitation thereof by any personnel has been proven.

We undertake due diligence on all associated persons/companies to mitigate the risk of facilitation of tax evasion offences and, as part of our due diligence procedures, all agreements with third parties contain suitable provisions to enable termination of such agreements where associated persons/companies are not complying with the provisions of the Criminal Finances Act 2017.

Signed:



James McCallan
Director

Date: 23/10/2023