

Anti Facilitation of Tax Evasion Policy

United Kingdom

Approved by	Paul Hamilton, Director
Effective date	30 September 2026
Review date	30 September 2027
Version	1.0

1. Purpose

This policy sets out Hamilton Energi Ltd's zero-tolerance approach to tax evasion and the criminal facilitation of tax evasion. It establishes proportionate, risk-based prevention procedures designed to protect the organisation, its people and those who perform services for or on its behalf.

2. Scope

This policy applies to all directors, officers, employees, workers, agency staff and any person or organisation performing services for or on behalf of Hamilton Energi Ltd, including agents, intermediaries, consultants, contractors, subcontractors, suppliers, joint-venture partners and other business partners ("associated persons"). It applies to activities in the UK and, where relevant, overseas.

3. Legal and Regulatory Framework

Part 3 of the [Criminal Finances Act 2017](#) creates corporate offences of failing to prevent the criminal facilitation of UK tax evasion and foreign tax evasion by an associated person. A relevant body may have a defence where it can show that it had reasonable prevention procedures in place, or that it was not reasonable in the circumstances to expect any such procedures. This policy reflects HM Revenue & Customs' [government guidance on corporate offences for failing to prevent criminal facilitation of tax evasion](#).

4. Definitions

- **Tax evasion** means the deliberate and dishonest evasion of tax. It is distinct from lawful tax planning or avoidance.
- **Facilitation of tax evasion** means knowingly helping, enabling, aiding, abetting, counselling or procuring another person's fraudulent tax evasion.

- **Associated person** includes an employee, agent or any other person who performs services for or on behalf of the organisation, determined by all relevant circumstances rather than job title or contract label alone.
- **Relevant body** means a body corporate or partnership.

5. Policy Statement

- Hamilton Energi Ltd will not tolerate tax evasion or the criminal facilitation of tax evasion in any form.
- No person acting for or on behalf of the organisation may assist another person to conceal income, create false records, disguise payments, use sham arrangements, misdescribe transactions, divert funds or otherwise evade tax.
- No person may ignore warning signs, approve irregular arrangements without adequate enquiry, or retaliate against anyone who raises a concern in good faith.
- Commercial pressure, customer demands, local custom or instructions from a senior person do not justify a breach of this policy.
- If uncertain, individuals must stop the activity and seek advice before proceeding.

6. Responsibilities

- Paul Hamilton, Director, provides visible leadership, approves this policy, ensures suitable resources and reviews material risks and incidents.
- The Policy Owner maintains the risk assessment and procedures, arranges training, advises the business, keeps records and reports at least annually to Paul Hamilton, Director.
- **Managers** assess risks in their activities, implement controls, escalate concerns and ensure relevant personnel complete training.
- Those responsible for finance and purchasing, supported by external tax and legal advisers where required, apply appropriate payment controls, due diligence, contractual protections and escalation arrangements.
- **All workers and associated persons** must comply with this policy, complete required training, remain alert to warning signs and report concerns promptly.

7. Reasonable Prevention Procedures

1. **Risk assessment:** The organisation will periodically assess the nature and extent of its exposure, considering jurisdictions, customers, suppliers, intermediaries, payment methods, cash dealings, complex structures, unusual invoices, pressure for secrecy and transactions lacking an obvious commercial rationale.
2. **Proportionate procedures:** Controls will reflect the level of risk and may include approvals, segregation of duties, invoice validation, restrictions on cash and third-party payments, tax review and enhanced scrutiny of unusual arrangements.
3. **Top-level commitment:** Senior management will communicate that prevention is a business priority and will support challenge, escalation and enforcement.

4. **Due diligence:** Risk-based checks will be completed before appointment and periodically thereafter for relevant associated persons, including identity, ownership, competence, reputation, location, services, payment arrangements and any adverse information.
5. **Communication and training:** This policy and practical guidance will be communicated internally and, where appropriate, externally. Role-based training will be provided to higher-risk functions.
6. **Monitoring and review:** Controls, risk assessments, incidents, assurance findings and changes in law or business activity will be reviewed and improved as necessary.

8. Warning Signs and Required Action

Warning signs include requests for payment to an unrelated person or different jurisdiction; split, backdated, false or vague invoices; payment in cash or off-book; concealment of beneficial ownership; unexplained overpayments or refunds; artificial employment or contractor arrangements; dual sets of records; refusal to provide tax or identity information; and statements suggesting that tax authorities should not discover the arrangement. Anyone identifying a warning sign must pause the transaction where safe and lawful, preserve relevant records, avoid alerting suspected wrongdoers, and report the concern immediately through the channels below.

9. Raising a Concern

Concerns or requests for advice should be reported as soon as possible to Paul Hamilton, Director, at customers@hamiltonenergi.com. Reports may be made without complete evidence. They will be handled sensitively and, so far as practicable and lawful, confidentially. No person will suffer retaliation for raising a genuine concern in good faith, even if it is not substantiated. Knowingly false or malicious reports may be managed under the relevant conduct procedure.

10. Investigation and Escalation

The Policy Owner will ensure that concerns are assessed promptly, independently and proportionately, with specialist legal, tax, HR or forensic support where appropriate. Relevant documents and data must be preserved. Decisions on suspending transactions, notifying insurers, taking disciplinary or contractual action, self-reporting to HMRC or another authority, and cooperating with an investigation will be made by authorised senior management with legal advice where appropriate.

11. Due Diligence and Contractual Controls

Before engaging higher-risk associated persons, the organisation will complete and document proportionate due diligence and obtain approval at the appropriate level. Contracts should, where proportionate, require compliance with applicable tax laws and this policy, permit information and audit requests, require prompt reporting of suspected facilitation, flow equivalent obligations to subcontractors, and allow suspension or termination for material breach.

12. Training, Records and Assurance

Induction and refresher training will be provided according to role and risk. The organisation will retain proportionate records of risk assessments, due diligence, approvals, training, reported concerns, investigations and control reviews in line with its retention and data-protection requirements. Compliance may be tested through management reviews, sample checks, internal audit and lessons learned from incidents.

13. Breaches of this Policy

A breach may result in disciplinary action up to and including dismissal, termination of a business relationship, recovery of losses and referral to law-enforcement or tax authorities. Deliberate facilitation of tax evasion may expose individuals and organisations to criminal investigation, prosecution, financial penalties and reputational harm.

14. Review and Approval

This policy will be reviewed at least annually and sooner following a material incident, significant change in risk, business structure or applicable guidance. Approved by: Paul Hamilton

Role: Director

Date: 30 September 2026