

BTF Board

FRG031 - Anti-Facilitation of Tax Evasion Policy

INTRODUCTION

This Anti-Facilitation of Tax Evasion Policy (“the Policy”) applies to all directors, officers and employees (collectively, “you”) of British Triathlon Federation (BTF).

This Policy should be read in conjunction with the Code of Conduct, which serves as a guide for how you should conduct yourself as a member of the BTF team.

APPROACH TO TAX EVASION AND FACILITATION OF TAX EVASION

Do not evade tax or facilitate the evasion of tax.

We value our reputation for conducting our activities with honesty and integrity. It is vital for us to maintain this reputation as it generates confidence in us with our stakeholders, sponsors, members and other persons.

The Criminal Finances Act 2017 has introduced new corporate criminal offences of failure to prevent the facilitation of tax evasion. The consequences of us falling foul of the new rules could be very costly both in terms of fines and reputational damage.

We will not knowingly aid or in any way participate in activities associated with tax evasion, but legitimate tax planning is acceptable. This commitment comes from the Board of BTF and you must meet this standard.

You must not commit: a UK Tax Evasion Facilitation Offence; a UK Tax Evasion Offence; a Non-UK Tax Evasion Facilitation Offence; or a Non-UK Tax Evasion Offence (see definitions below). Examples of conduct which may constitute these offences and when you should make a report under this Policy are set out below.

1. A “UK Tax Evasion Facilitation Offence” means an offence under the law of any part of the United Kingdom consisting of:
 - a. being knowingly concerned in, or in taking steps with a view to, the fraudulent evasion of a tax by another person,
 - b. aiding, abetting, counselling or procuring the commission of a UK Tax Evasion Offence (see below), or
 - c. being involved in and part in the commission of an offence consisting of being knowingly concerned in, or in taking steps with a view to, the fraudulent evasion of a tax.

2. A “UK Tax Evasion Offence” means:
 - a. an offence of cheating the public revenue, or
 - b. an offence under the law of any part of the United Kingdom consisting of being knowingly concerned in, or in taking steps with a view to, the fraudulent evasion of a tax.

3. A “Non-UK Tax Evasion Facilitation Offence” means conduct which:
 - a. amounts to an offence under the law of a jurisdiction other than the United Kingdom,
 - b. relates to the commission by another person of a Non-UK Tax Evasion Offence (see below) under that law, and
 - c. would, if the Non-UK Tax Evasion Offence were a UK Tax Evasion Offence, amount to a UK Tax Evasion Facilitation Offence.

4. A “Non-UK Tax Evasion Offence” means conduct which:
 - a. amounts to an offence under the law of a jurisdiction other than the United Kingdom,
 - b. relates to a breach of a duty relating to a tax imposed under the law of that jurisdiction, and
 - c. would be regarded by the courts of any part of the United Kingdom as amounting to being knowingly concerned in, or in taking steps with a view to, the fraudulent evasion of that tax.

High risk indicators

High risk indicators of tax evasion include:

Suppliers who are the subject of negative media regarding their tax affairs. You should consider carrying out a media search on Suppliers who are not well known in their particular market. Such media searches should be refreshed at appropriate intervals.

Suppliers who have had historic tax evasion issues (being investigations and/or settlements) with adverse results.

Suppliers with a high desire for secrecy in their personal affairs (even if safety issues are cited as the rationale). Where a customer/supplier has a high desire for secrecy, is not well known in their particular market and is not advised by reputable accountants, tax advisers or lawyers, this may be high risk.

Suppliers who wish to be paid in cash.

THIRD PARTIES

Partners, agents, contractors, sub-contractors and suppliers are not permitted to facilitate the evasion of tax on our behalf.

The company may be prosecuted for failing to prevent facilitation of tax evasion by a person associated with it. This includes employees, agents and any individual or entity that performs services for or on behalf of the company. Employees should avoid doing business with partners, agents and contractors who do not have a zero-tolerance approach to tax evasion and facilitation of tax evasion.

This means due diligence should be undertaken on contractors, partners and agents to establish their anti-facilitation of tax evasion credentials, where warranted by the assessed level of risk. This could include informing these persons (and associated companies) of the company’s anti-facilitation of tax evasion policy, meeting with them to better assess their business practices, and making commercially reasonable inquiries into their reputation and past conduct. In consultation with legal counsel, include anti-facilitation of tax evasion language in contractor, partner or agency agreements, where appropriate.

REPORTS AND COMPLAINTS

Internal reporting is critical to the company's success, and it is both expected and valued. You are required to be proactive and promptly report any suspected violations of this Policy, or any illegal or unethical behaviour of which you become aware. The confidentiality of reported violations will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review and subject to applicable law. You will not experience retribution or retaliation for a complaint made in "good faith".

The Code of Conduct provides guidance on reporting complaints, including contact information for our reporting hotline, which is managed by a third-party and allows for anonymous reporting of suspected violations.

Disciplinary Action for Policy Violations

Please note that we reserve the right to take disciplinary action for Policy violations that fits the nature and particular facts of the violation. This could, in the most severe circumstances, include immediate termination for cause and, if warranted, legal proceedings may be brought against you.

KEY CONTACTS

If you have any questions on this Policy, please contact Andy Salmon, andysalmon@britishtriathlon.org

Policy Name	CCO Policy
Policy ID	FRG031a
Version	2.0
Date Last Reviewed;	April 2019
Editor	Anne Vinestock & Andy Salmon
Approved By;	Board April 2019
Next Review;	April 2021