Anti-Tax Evasion Policy

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Signed off by	M. Vl [signature] Director
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1. Statement

Cucumber Partners conducts its affairs so that all taxes due are properly paid, and it will not facilitate, or turn a blind eye to, tax evasion by anyone else: staff, workers, clients, umbrella companies or suppliers. Under the Criminal Finances Act 2017 a business commits an offence if a person associated with it criminally facilitates tax evasion; our defence, and our standard, is reasonable prevention procedures, which this policy sets out.

2. Where our risks sit

In recruitment the realistic risks are known: payment intermediaries and umbrella arrangements designed to disguise remuneration; requests for off-payroll cash arrangements; false self-employment; and invoicing structures that misdescribe what was supplied. We engage only with payroll and umbrella providers who can evidence compliant operation, and we decline arrangements whose principal design is the avoidance of tax that is due.

3. Accountability and governance

The Director owns this policy and the assessment of facilitation risk, reviews supplier arrangements annually, and is the escalation point for any concern. Finance processes are designed so that payments match contracts and contracts match reality.

4. Employee responsibilities

- Never participate in, encourage or facilitate any arrangement you know or suspect is designed to evade tax.
- Watch for red flags: requests for payments to third parties with no clear role, invoices that misdescribe services, pressure to bypass payroll.

- Raise concerns immediately with the Director, or confidentially through the Whistleblowing Policy. No one suffers detriment for refusing to be part of a doubtful arrangement or for reporting one.

5. Training, communication and our commitment

This policy forms part of induction, is available to all staff and suppliers, and is reviewed annually. Breach by an employee is gross misconduct; breach by a supplier ends the relationship and is reported to HMRC where appropriate. Zero tolerance means exactly that.