



COMPANY POLICY

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Issue date: **21 June 2019**

Review cycle: **Annual**

Anti Tax Evasion Policy

1. Policy statement

Sunrise Rentals Ltd conducts its business honestly and pays what it owes. We operate a zero-tolerance approach to tax evasion and to the criminal facilitation of tax evasion by others, in accordance with the Criminal Finances Act 2017. This applies to UK tax and to foreign tax alike.

2. Scope

This policy binds everyone acting for or on behalf of the company: the Director, employees, agency staff, hired operators, subcontractors, consultants, agents and suppliers, in every location where we do business.

3. Prohibited conduct

- Deliberately and dishonestly evading, or helping any other person to evade, any tax or duty — including VAT, PAYE, corporation tax and fuel duty.
- Facilitating cash-in-hand arrangements designed to keep transactions off the record.
- Mis-describing hires, invoices or waste transfer documentation, or splitting and re-addressing invoices to disguise the true customer or value.
- Using or supplying rebated (red) diesel outside the circumstances the law permits.
- Ignoring, or failing to report, any request from a customer, supplier or colleague that could amount to any of the above.

4. Raising concerns

Red flags include pressure to transact in undocumented cash, unusual payment routes involving unrelated third parties, and paperwork that does not match reality. Concerns must be reported to the Director without delay; reports are handled confidentially and no one will suffer any detriment for a report made in good faith.

5. Responsibility, breach and review

The Director is responsible for this policy, for periodic risk assessment, and for maintaining reasonable prevention procedures. Breach by an employee is gross misconduct; breach by an associated business will end our relationship with it and may be reported to the authorities. This policy is reviewed annually.

William O'Grady

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Director, Sunrise Rentals Ltd

Signed: **21 June 2019**

Reviewed: **Annually**