Swallow Hill Homes

Swallow Hill Homes Limited

9 Bletchley Close, Beeston, Nottinghamshire, Ng9 2WR
office@swallowhillhomes.com

Anti-Facilitation of Tax Evasion Policy

1. Policy Statement and Zero-Tolerance Approach

Swallow Hill Homes Limited takes a zero-tolerance approach to all forms of tax evasion, whether under UK law or under the law of any foreign country. We are committed to acting professionally, fairly, and with integrity in all our business dealings and relationships wherever we operate.

We are committed to implementing and enforcing effective systems to counter tax evasion facilitation, and we will not undertake any transactions which cause the Company to commit a tax evasion facilitation offence under the Criminal Finances Act 2017.

2. Purpose and Scope

The purpose of this policy is to:

Set out our responsibilities, and the responsibilities of those working for us, in observing and upholding our position on preventing the criminal facilitation of tax evasion.

Provide information and guidance to those working for us on how to recognise and avoid tax evasion.

This policy applies to all persons working for or on our behalf in any capacity, including employees at all levels, directors, officers, agency workers, seconded workers, volunteers, interns, agents, contractors, external consultants, third-party representatives, and business partners.

3. Definitions

Tax Evasion: The illegal non-payment or underpayment of tax.

Tax Avoidance: The legal use of the tax regime to one's own advantage to reduce the amount of tax that is payable by means that are within the law. (This policy does not cover tax avoidance, provided it is strictly lawful).

Tax Evasion Facilitation: Deliberate and dishonest action (or omission) to assist another person to evade taxes.

4. Core Responsibilities

As an employee, contractor, or associated person of Swallow Hill Homes Limited, you must not:

Engage in any form of facilitating UK or foreign tax evasion.

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Aid, abet, counsel, or procure the commission of a tax evasion offence by another person.

Fail to promptly report any request or demand from any third party to facilitate the fraudulent evasion of tax.

Engage in any other activity that might lead to a breach of this policy.

5. Due Diligence and Supply Chain

To satisfy our legal expectations and continuous compliance standards, we embed the following principles into our operations:

Risk Assessment: We periodically evaluate our specific operational and supply chain vulnerabilities, paying close attention to high-risk areas such as the use of subcontractor models (e.g., CIS payroll or labour-only agencies).

Due Diligence: We conduct appropriate, risk-based due diligence on suppliers, partners, and contractors to ensure they hold the same zero-tolerance approach to tax evasion.

Proportionate Procedures: We include anti-tax evasion clauses in our contracts with suppliers and sub-contractors and reserve the right to audit their compliance.

6. Red Flags

If you encounter any of the following scenarios, you must report it immediately:

You become aware that a third party has made or intends to make a false statement relating to tax.

A third party requests payment in cash, refuses to sign a formal contract, or fails to provide an invoice or receipt for a payment made.

A third party requests that payment is made to an offshore bank account or to a geographic location different from where they reside or conduct business.

An invoice is received from a third party that appears to be non-standard, lacks VAT details, or is heavily customized without justification.

A contractor requests that their payment is routed through a complex, unexplained corporate structure or umbrella company.

7. Raising a Concern

We encourage all staff and partners to raise concerns about any issue or suspicion of tax evasion at the earliest possible stage. If you suspect a breach, you must report it to Managing Director immediately.

We are committed to ensuring no one suffers any detrimental treatment (including dismissal, disciplinary action, threats, or other unfavourable treatment) as a result of refusing to take part in, be concerned in, or facilitate tax evasion.

8. Training and Communication

Training on this policy and the associated risks of financial crime forms part of the induction process for all new employees.

Our zero-tolerance approach to tax evasion is communicated to all suppliers, contractors, and business partners at the outset of our business relationship and reinforced as appropriate thereafter.

9. Breaches of this Policy

Any employee who breaches this policy will face disciplinary action, which could result in immediate dismissal for gross misconduct.

We reserve the right to terminate our contractual relationship with any third parties, contractors, or organisations working on our behalf if they breach this policy.

Policy Authorisation

Name: Rob Bailey Signed: R Bailey

Position:Director Date:16/9/2026

Next Review date 15/9/2027