



Chartered Accountants ► Taxation Consultants ► Business Advisers

Kenneth Morris Limited (the “Company”) has a zero tolerance approach to all forms of tax evasion, whether under UK law or under the law of any foreign country. Team members and Associates of the Company must not undertake any transactions which:

- (a) cause the Company to commit a tax evasion offence; or
- (b) facilitate a tax evasion offence by a third party who is not an associate of the Company.

We are committed to acting professionally, fairly and with integrity in all our business dealings and relationships wherever we operate and implementing and enforcing effective systems to counter tax evasion facilitation. At all times, business should be conducted in a manner such that the opportunity for, and incidence of, tax evasion is prevented.

The Board of Directors of the Company has overall responsibility for ensuring that this policy complies with our legal obligations, and our team members and associates comply with it. This policy is adopted by the Company. It may be varied or withdrawn at any time, in the Company’s absolute discretion. Team members in leadership positions are responsible for ensuring those reporting to them understand and comply with this policy and are given adequate and regular training on it.

*For the purposes of this policy:*

Associates includes company team members or an agent of the Company (other than a team member) who is acting in the capacity of an agent, or any person who performs services for and on behalf of the Company who is acting in the capacity of a person or business performing such services.

Tax Evasion means an offence of cheating the public revenue or fraudulently evading UK tax, and is a criminal offence. The offence requires an element of fraud, which means there must be deliberate action, or omission with dishonest intent.

Foreign Tax Evasion means evading tax in a foreign country, provided that the conduct is an offence in that country and would be a criminal offence if committed in the UK. As with tax evasion, the element of fraud means there must be deliberate action, or omission with dishonest intent.

Tax Evasion Facilitation means being knowingly concerned in, or taking steps with a view to, the fraudulent evasion of tax (whether UK tax or tax in a foreign country) by another person, or aiding, abetting, counselling or procuring the commission of that offence.

Tax evasion facilitation is a criminal offence, where it is done deliberately and dishonestly.

Tax evasion is not the same as tax avoidance or tax planning. Tax evasion involves deliberate and dishonest conduct. Tax avoidance is not illegal and involves taking steps, within the law, to minimise tax payable (or maximise tax reliefs).

Tax means all forms of UK taxation, including but not limited to corporation tax, income tax, value added tax, stamp duty, stamp duty land tax, national insurance contributions (and their equivalents in any non-UK jurisdiction) and includes duty and any other form of taxation (however described).