



POL/019

Integrated Management System

Last Review: 12th May 23

Next review: 12th May 24

Tax Evasion Policy

In accordance with the Criminal Finances act 2017 H&M Security Services and all its staff does not tolerate any activities to criminally facilitate tax evasion in either the UK or overseas jurisdictions.

H&M Security Services and all its staff understand that tax evasion is illegal, it has the capability to damage the communities within which we operate and undermines business trust. As such, H&M Security Services believes the directors and senior management of the company should set the right culture to underline the importance of understanding and fully adhering to this Policy.

H&M Security Services will implement and maintain appropriate controls from a preventative and detective level to reinforce the fact that it does not tolerate tax evasion or its facilitation. The operation of those controls is the responsibility of all management and will be reviewed accordingly. All H&M Security Services staff are employed as PAYE workers.

H&M Security Services provide audited accounts each year and are management and financial system are externally audited by the SIA.

The ultimate responsibility for this policy lies with the Managing Director who ensures that it is given and retains the highest of priorities. This policy and its implementation will be reviewed at least annually and updated as required.

Signed by:

A handwritten signature in black ink, appearing to read 'Ian Henderson', written over a dotted line.

Ian Henderson
Managing Director
H & M Security Services