

**Moreton Hayward Limited**  
**Tax Evasion Code of Conduct**

This code of conduct summarises the procedures of Moreton Hayward to ensure all associated persons, including employees and those acting on our behalf, do not facilitate tax evasion.

**Statement**

Tax evasion, tax fraud and attempts to facilitate such actions are adversative to the ethos of the Practice. Such crimes defraud the government out of revenue it needs to create the conditions for our business and country to flourish. Moreton Hayward is therefore take a no tolerance stance on tax evasion and are committed to a dedicated programme to counter the risk of any employee, contractor, business partner or representative of our company engaging in the criminal facilitation of tax evasion.

We expect everyone who works with our company to fully comply with their tax obligations. We will not tolerate, permit or allow any person associated with the Practice to engage in the facilitation of tax evasion or tax fraud by any of our customers, suppliers, business partners, sub-consultants or employees.

Moreton Hayward is committed to complying in full with tax laws wherever we may operate, and we choose to do this by respecting legislation and underlying tax policy intent. We aim to pay the right amount of tax at the right time in line with requirements.

Moreton Hayward Limited is committed to the following principles:

- Our relationship with our clients is built on honesty, integrity, mutual trust and a commitment to professionalism.
- Our clients expect us to give the best possible advice and work in their best possible interest.
- Tax evasion is adversative to who we are as a company and goes against every fibre of our dedication to professionalism in our business.
- We firmly believe that any action which would breach tax laws or the Criminal Finances Act is not in the best interest of our clients.
- We will ensure that all advice we give is consistent with the law and with HMRC guidance.
- Neither our company or any person associated with our business will give advice to a client that would result in a breach of the Criminal Finances Act, either for Moreton Hayward or our client.

- We do not condone or support tax evasion and we will not facilitate, give advice or in any way assist our clients to commit tax evasion offences.
- We will not support or work with clients who seek to criminally evade taxes, wherever in the world the tax is owed.

Moreton Hayward Limited is committed to the following principles:

- Our business is carried out fairly, honestly, and openly in every part of our work.
- We will never provide a service where we know or suspect that any aspect of the transaction is being misused, abused or otherwise corrupted for the purposes of tax evasion.
- We will never buy any product or service from any supplier where it is known or suspected that any aspect of the transaction is being misused, abused or otherwise corrupted for the purposes of tax evasion.
- We will immediately terminate any agreement or business relationship as soon as our company learns of or suspects tax evasion may be taking place.
- We will not progress any business opportunity where there is any suspicion that any aspect of it may involve tax evasion.
- Our company will regularly monitor and review this policy.
- Any employee found in breach of this policy will be subject to disciplinary action.
- We will not tolerate any contractor, business partner, representative or other third party associated with us failing to uphold this policy.
- No employee will suffer demotion, penalty, or any other adverse action for reporting any breach of this policy or from refusing to carry out an action which may lead to a breach of this policy.

## **Employee Responsibility**

Our code of conduct sets the standards of behaviour we require all employees to adhere to. Our employees are accountable for their actions and omissions and are responsible for properly following Moreton Hayward policies and procedures and ensuring that all taxes are properly paid. If you are ever asked by anyone either inside or outside the company to go outside our standard procedures, this should be reported to the Director in Charge without delay, as someone may be attempting to evade tax. Any employee who has any concerns relating to any potential breach of this policy must again report the matter immediately.

## **Accountability**

The Directors of Moreton Hayward Limited are responsible for monitoring compliance with this policy. A risk assessment will be undertaken and this policy reviewed and updated annually or whenever necessary in line with our quality objectives.

Director in Charge .....Matthew Moreton

Practice Manager .....Marie Moreton

Date: 1<sup>st</sup> July 2020