Policy

Purpose

The purpose of this policy is to communicate the company's approach to the Corporate Criminal Offence of the Failure to Prevent the Criminal Facilitation of Tax Evasion ("CCO").

A criminal offence is committed under this legislation where an associated person of Great Leaps Adventure CiC. (such as an employee, contractor or agent) deliberately and dishonestly facilitates a taxpayer evading tax, and Great Leaps Adventure CiC has not put in place reasonable preventative procedures.

Key principles

The following basic principles are applied by Great Leaps Adventure CiC (GLA):

- Ensuring that we have reasonable prevention procedures in place to prevent any person associated with GLA from facilitating tax evasion. Our key procedures comprise:
  - Obtaining assurances and warranties from suppliers that they have reasonable prevention procedures in place;
  - Providing training to our staff and being clear about the consequences if a person associated with GLA facilitates tax evasion;
  - Providing a pathway for reporting wrongdoing and providing protection for whistle-blowers;
  - Operating existing, and implementing new, procedures which reduce the opportunity for employees to facilitate tax evasion, and regularly reviewing these for effectiveness and improvement;
- Adopting a zero-tolerance attitude towards the criminal facilitation of tax evasion;
- Where internal investigations indicate a person associated with GLA has facilitated tax evasion, they will be reported to the authorities and GLA will fully support prosecution to the fullest extent of the law;
- Not to use the services of others who are unable to provide assurance that they have reasonable prevention procedures in place.

Who this policy applies to

This policy applies to all persons associated with GLA, including for employees, contractors, agents, and any person acting on behalf of GLA.

Responsibilities

- All persons associated with GLA are responsible for adhering to this policy
- All employees / contractors / business partners are responsible for not facilitating tax evasion of taxpayers
- Leadership / subject matter teams are responsible for ensuring GLA fulfils its key principles
- The Directors are responsible for ensuring appropriate policies are in place and creating a corporate culture that supports compliance

When to speak up

As an employee you commit to:

- Complying with this policy
- Reporting any concerns

If you have a concern about any issues relating to our Corporate Criminal Offence policy performance or management arrangements, or you have a question about this policy you can speak to the policy owner.

Useful references External:

- Criminal Finances Act 2017, Corporate Criminal Offence of the Failure to Prevent the Criminal Facilitation of Tax Evasion