MARICE RECRUITMENT AGENCY LTD
EMPOWERING CARE, SUPPORTING OPERATIONS, ENSURING EXCELLENCE.

Prevention of the Facilitation of Tax Evasion Policy

Policy Control Information

Item	Details
Policy Title	Prevention of the Facilitation of Tax Evasion Policy
Policy Reference	MRA-POL-003
Policy Owner	MRA Ltd
Designated Safeguarding Lead	Operations Manager, Healthcare Staffing
Version	0.2
Approved By	Managing Director
Issue Date	25/11/2026
Review Date	Annually, and after any change in the law, a serious incident or an audit finding

1. Policy Statement

Marice Recruitment Agency Ltd ("the company") does not evade tax and does not help anyone else to evade tax, in the UK or abroad. This applies to the company's own tax, and to the tax of the workers it pays, its clients and its suppliers.

This policy is based on:

- Criminal Finances Act 2017, Part 3 (failure to prevent the facilitation of UK and foreign tax evasion)
- HMRC guidance on reasonable prevention procedures
- Income Tax (PAYE) Regulations 2003

2. Purpose

To set out the reasonable prevention procedures the company uses so that nobody acting for it helps another person to evade tax.

3. Scope

This policy applies to all directors, managers and internal staff of Marice Recruitment Agency Ltd, wherever they are based, and to every worker the company supplies or introduces to clients in Healthcare Staffing, Warehouse, Logistics and Cleaning Services. It also applies to contractors, suppliers and anyone acting on the company's behalf.

4. Tax Evasion and Facilitation

Tax evasion is the dishonest, deliberate non-payment of tax that is owed. Facilitation means knowingly helping someone else do it. The company can be criminally liable if a person acting for it helps someone evade tax, unless the company had reasonable procedures in place to prevent it. Legal tax planning is not evasion, but the company will not take part in schemes designed to hide income or disguise pay.

5. Warning Signs

- A worker asking to be paid in cash, paid into someone else's account, or paid partly off the books
- A worker asking for hours to be split across different names or records
- A client asking for invoices to show something other than the service supplied
- A supplier asking to be paid into an overseas account or through a third party
- Anyone offering a payroll or umbrella arrangement that promises take-home pay well above what PAYE would give
- Pressure to backdate, alter or leave out records

6. Reasonable Prevention Procedures

The company follows the six principles in HMRC guidance:

Principle	What the company does
Risk assessment	Reviews each year where tax evasion could be helped through its payroll, invoicing, suppliers and partners
Proportionate procedures	Pays workers only through its own PAYE payroll, into accounts in their own name, and pays suppliers only to the business account in their contract
Top-level commitment	The Managing Director approves this policy and expects zero tolerance
Due diligence	Checks new suppliers and partners, including who owns them and how they pay their people
Communication and training	Explains this policy at induction and in yearly training for payroll, finance and recruitment staff
Monitoring and review	Checks payroll and invoices for the warning signs in section 5, and reviews this policy every year

7. Reporting Concerns

Anyone who suspects tax evasion, or is asked to help with it, must tell the Finance and Payroll Manager or the Managing Director straight away, or use the Whistleblowing Policy (MRA-POL-007). Do not tell the person involved that a concern has been raised.

8. Consequences of a Breach

Staff who help anyone evade tax will face action under the Employee Conduct and Disciplinary Policy (MRA-POL-012), which may lead to dismissal. Contracts with suppliers or partners involved will be ended. The company may report the matter to HMRC.

9. Governance and Review

The Managing Director has overall accountability. The Finance and Payroll Manager enforces this policy, carries out the yearly risk assessment and reports any concerns to the Managing Director. The policy is reviewed every year or when the law or HMRC guidance changes.