

# Criminal Facilitation of Tax Evasion Statement

## The Criminal Finances Act 2017 (CFA 2017)

This statement has been published in accordance with the Criminal Finance Act 2017 (CFA2017) that introduces a Corporate Criminal Offence (CCO) of failure to prevent the facilitation of tax evasion. It sets out the commitment of Glasgow Caledonian University to preventing persons associated with the University and its UK and overseas operations from engaging in the criminal facilitation of tax evasion.

The scope of 'associated persons' is widely drafted and, whilst it includes the University's officers, it also includes employees, workers, agents, sub-contractors and other people/organisations that provide services for, or on behalf of, the University and its operations. The CCO relates to situations where the University fails to prevent associated persons from assisting in the evasion of tax by another party.

## Introduction

Tax evasion is when individuals or businesses deliberately omit, conceal or misrepresent information to reduce their tax liabilities. Organisations can be used by individuals or businesses to facilitate tax evasion in the UK or overseas.

Glasgow Caledonian University and its UK and overseas operations are committed to preventing the facilitation of tax evasion by associated persons anywhere in the world. We do this through developing reasonable prevention procedures, carrying out regular due diligence and risk assessments of our activities and creating awareness and a culture of compliance throughout the University.

### 1.0 Risk Assessment and Implementation of Prevention Procedures

The University is committed to embedding processes which will help eliminate the opportunities for the criminal facilitation of tax evasion.

The University has carried out a risk assessment of operations to determine the nature and extent of exposure to the risk of any associated persons engaging in activity that could criminally facilitate tax evasion. The assessment covers the possible risks of the facilitation of tax evasion by its staff and associates, as well as listing controls to mitigate those risks, and any actions required to improve those controls. This register is regularly reviewed and updated, as and when required in relation to the nature of the specific risks. Reasonable prevention procedures proportionate to the size, complexity and risk are, or are in the course of being implemented.

### 2.0 Due Diligence

Due diligence on both customers and suppliers is undertaken in order to ensure that the risk of potential interactions with the University or its UK and overseas operations being used by associated persons to engage in the criminal facilitation of tax evasion is clearly identified before any transactions take place. This due diligence is proportionate to the identified risk.

### 3.0 Responsibilities of University staff and other associated persons

The University operates to the highest legal and ethical standards and will not tolerate acts of criminal facilitation of tax evasion by its associates anywhere in the world. Staff and other associates should abide at all times by University policies including the Criminal Facilitation of Tax Evasion Statement. Failure to comply with the obligations detailed in the Statement and other University

policies may result in disciplinary action for staff and termination of contract for other associated persons.

#### 4.0 Raising Awareness & Collaboration

The University is committed to staying aware of developments, legislation and case studies in regards to the prevention of the criminal facilitation of tax evasion. Eliminating the opportunities to facilitate tax evasion effectively requires improved traceability, increased transparency and collaboration between statutory agencies, organisations and both public and private sector business.

- The University has nominated a key officer responsible for information and queries on CFA2017 within our organisation – the Key Officer for CFA2017 is the Chief Financial Officer
- Should staff or other associates become concerned that a fellow employee or associate is facilitating tax evasion by a third-party then they should immediately alert the Key Officer.
- The University will work in collaboration with other universities and external bodies such as British Universities Finance Directors Group, HMRC, the Scottish Funding Council and Advanced Procurement for Universities and Colleges to share and develop best practice in due diligence, prevention procedures and the elimination of the criminal facilitation of tax evasion.
- The University's Head of Procurement is responsible for supply chain management transparency and initiatives.