- 1.1 It is our policy to conduct all University business in an honest and ethical manner. We take a zero-tolerance approach to facilitation of tax evasion, whether under English law or under the law of any foreign country.
- 1.2 We are committed to acting professionally, fairly and with integrity in all our dealings and relationships wherever we operate and implementing and enforcing effective systems to counter tax evasion facilitation.
- 1.3 We will uphold all laws relevant to countering tax evasion, including the Criminal Finances Act 2017.

		21/01/21
Carey McLaughlin		Finance

.

21/01/21

.

- a third-party to whom we have provided services asks us to change the description of services rendered on an invoice in a way that seems designed to obscure the nature of the services provided
- you receive an invoice from a third party that appears to be non-standard or customised
- a third party insists on the use of side letters or refuses to put terms agreed in writing or asks for contracts or other documentation to be backdated
- you notice that we have been invoiced for a commission or fee payment that appears too large or too small, given the service stated to have been provided
- a third party requests or requires the use of an agent, intermediary, consultant, distributor or supplier that is not typically used by or known to us
- a third-party request that a payment is classed as a donation despite receiving goods or services in return
- classifying research services acquired from an overseas third party as outside the scope of VAT in order to evade VAT reverse charge.
- goods are purchased using a University account but for the personal use of an individual and charitable VAT relief is claimed on the acquisition.
- notifying an import courier that goods qualify for import duty reliefs when they do not.
- using or facilitating the use of research residue accounts for personal non-business purposes, thereby evading income tax.
- an employee works substantially or wholly overseas and at face value does not appear to pay income tax or social security in the overseas territory
- declaring that goods ordered are for use in medical or veterinary research, teaching, diagnosis when they are not.

			21/01/21
Carey	McLaughlin		Finance

					21/01/21	
					_	
	Carey McLaughlin				Finance	