

**Anti-Facilitation of Tax Evasion Policy**  
**ADR Carriers Limited**  
Church View, Newton Arlosh, Wigton, CA7 5ET  
Registered in England: 14798586  
Email: hazload@adrcarriers.net

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## **Policy Statement**

ADR Carriers Limited is committed to preventing the facilitation of tax evasion in accordance with the UK Criminal Finances Act 2017. We have zero tolerance for any form of tax evasion or its facilitation, whether in the UK or abroad, and expect the same high standards from our employees, contractors, and third-party partners.

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## **Purpose**

This policy outlines ADR Carriers Limited's approach to compliance with the Criminal Finances Act 2017 and details the procedures in place to prevent the facilitation of tax evasion.

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## **Definitions**

1. **Tax Evasion**
    - Illegal acts in which individuals or businesses deliberately misrepresent or conceal information to reduce their tax liabilities.
  2. **Facilitation of Tax Evasion**
    - Deliberately aiding, assisting, or enabling others to evade tax.
  3. **Associated Persons**
    - Individuals or entities performing services on behalf of ADR Carriers Limited, including employees, contractors, and third-party agents.
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## **Policy Objectives**

1. **Compliance with Legislation**
  - Ensure compliance with the Criminal Finances Act 2017 and other applicable tax laws.
2. **Zero Tolerance**
  - Prohibit all forms of tax evasion and the facilitation of tax evasion within ADR Carriers Limited's operations and supply chains.
3. **Risk Assessment**
  - Conduct ongoing assessments to identify and mitigate risks associated with tax evasion and its facilitation.

4. **Due Diligence**
    - Ensure robust checks are conducted on third parties, contractors, and partners to assess their compliance with relevant tax laws.
  5. **Training and Awareness**
    - Provide training to employees and associated persons to recognize and prevent potential facilitation of tax evasion.
  6. **Reporting Mechanisms**
    - Establish clear procedures for reporting suspected instances of tax evasion or facilitation.
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## **Responsibilities**

### **Management**

- Demonstrate a commitment to compliance and ensure that adequate resources are provided to implement this policy effectively.
- Promote a culture of integrity and transparency within the organization.

### **Employees and Associated Persons**

- Comply with this policy and all applicable laws.
  - Report any concerns or suspicions of tax evasion or its facilitation through the company's reporting channels.
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## **Due Diligence**

1. **Third-Party Relationships**
    - Vet contractors, suppliers, and business partners to ensure they adhere to legal and ethical standards.
  2. **Contracts**
    - Include anti-facilitation of tax evasion clauses in contracts with associated persons and third parties.
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## **Procedures for Reporting**

Employees and associated persons are encouraged to report concerns or suspicions of tax evasion or its facilitation to [hazload@adrcarriers.net](mailto:hazload@adrcarriers.net) or through the company's confidential whistleblowing procedures. Reports will be investigated promptly and thoroughly.

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## **Enforcement and Consequences**

Any breach of this policy by employees, contractors, or associated persons will result in disciplinary action, up to and including termination of employment or contract. ADR Carriers Limited may also report such breaches to the relevant legal authorities.

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## **Monitoring and Review**

This policy will be reviewed annually to ensure its continued effectiveness and alignment with current legislation and best practices.

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**Approved by:**

Stuart Dargue  
Director, ADR Carriers Limited

**Date:** 01/12/2023

**Review Date:** 01/12/2028

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ADR Carriers Limited is committed to maintaining the highest standards of integrity and compliance with all tax laws, reinforcing our position as a responsible and ethical business.