

The University of Reading Group, including its overseas activities, ("the UniverUnivmrUnivmr/(mticH8(Un)(in)lu1

Examples of situations where Associates could be considered to be assisting 3rd parties to commit criminal tax evasion can be found in Annex 1 attached to this document.

Staff and associates are reminded that they are required at all times to] Ç š Z h v]À Œ•]š Ç policies and procedures on Corporate Social Responsibility and Business Conduct and Anti-Bribery and Corruption.

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For illustration purposes, examples are given below of when an Employee or Associate of University or Reading (UoR) might themselves be guilty of committing an offence of criminal tax evasion, and thus also the University of Reading itself:

A Supplier wishes to be treated as a self-employed contractor so that payments made to them by the University are gross, and they can evade paying appropriate income tax and national insurance liabilities.

Knowing this, a UoR employee helps the Supplier to evade tax by providing false information on the Employment Status Questionnaire used by the Tax Team to assess whether such a Supplier may be considered as self-employed for tax purposes.

By supplying false information in this way, the UoR employee is committing a criminal offence as they have assisted a third party in criminality.

