

Tax Evasion Prevention Policy

Cucumber Catering Ltd / Cucumber Recruitment Ltd

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| Policy Reference: | CCL-POL-TAX-001 |
| Version: | 1.0 |
| Date Issued: | May 2026 |
| Review Date: | May 2027 |
| Approved By: | Jonathan Matthews, Director |
| Applies To: | All staff, workers, contractors and associated persons |

1. Purpose

This policy sets out Cucumber Catering Ltd and Cucumber Recruitment Ltd (the Company) commitment to preventing the facilitation of tax evasion in accordance with the Criminal Finances Act 2017. The Company has a zero-tolerance approach to tax evasion and to the facilitation of tax evasion by any person acting on its behalf.

2. Scope

This policy applies to all employees, workers, directors, agency staff, contractors, consultants, subcontractors, and any other person or organisation acting on behalf of the Company (collectively associated persons).

3. Legal Framework

Under the Criminal Finances Act 2017, it is a criminal offence for a company to fail to prevent an associated person from criminally facilitating tax evasion, whether UK or foreign tax. The Company can face unlimited fines and reputational damage if found guilty of this offence. The only defence available is demonstrating that reasonable prevention procedures were in place.

4. Our Commitment: Fully Compliant PAYE Model

The Company operates exclusively under a PAYE (Pay As You Earn) employment model. This means:

All workers engaged by the Company are paid via PAYE on a weekly basis.

Income Tax and National Insurance Contributions are deducted at source from every payment.

All deductions are remitted directly to HMRC in full and on time.

No cash-in-hand payments are made to any worker.

No off-payroll, umbrella or disguised remuneration arrangements are used.

All workers are issued payslips clearly showing gross pay, deductions and net pay.

This model ensures that tax obligations are met at source and removes any opportunity for tax evasion within the Company's direct employment arrangements.

5. Prohibited Conduct

The following conduct is strictly prohibited:

Making or receiving payments outside of the Company's official PAYE payroll system.

Assisting, encouraging or facilitating any worker or third party to evade tax.

Falsifying or omitting information on tax returns, payroll records or HMRC submissions.

Structuring payments or arrangements for the purpose of avoiding tax obligations.

Entering into any arrangement known or suspected to involve tax fraud.

6. Responsibilities

Directors and Senior Management

Are responsible for ensuring this policy is implemented, communicated and reviewed. They must lead by example and report any concerns immediately.

All Staff and Associated Persons

Must comply with this policy, complete any relevant training, and report any suspicion of tax evasion or its facilitation through the Company's whistleblowing procedure.

7. Reporting Concerns

Any person who suspects tax evasion is occurring, or has been asked to facilitate tax evasion, should report this immediately to a Company Director or via the Company's Whistleblowing Policy. Reports can be made confidentially. The Company will not tolerate any retaliation against a person who makes a genuine report in good faith.

8. Consequences of Breach

Any breach of this policy by an employee or worker will be treated as a serious disciplinary matter and may result in dismissal. Breaches by contractors or third parties may result in immediate termination of their engagement. The Company reserves the right to report breaches to HMRC, the National Crime Agency, or other relevant authorities.

9. Policy Review

This policy will be reviewed annually or following any significant changes in legislation or Company operations. The Company will conduct regular risk assessments to ensure that prevention procedures remain adequate and proportionate.

Signed: Jonathan Matthews
Position: Director, Cucumber Catering Ltd / Cucumber Recruitment Ltd
Date: May 2026