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AMF MEP

ANTI-FACILITATION OF TAX EVASION POLICY

AMF Mech Ltd, trading as AMF MEP · Criminal Finances Act 2017, sections 45 and 46

It is a criminal offence for a company to fail to prevent a person acting for it from criminally facilitating tax evasion, under sections 45 and 46 of the Criminal Finances Act 2017. The Company has no tolerance for it, and this policy sets out what we do about it. It applies to every employee and to anyone providing services for or on behalf of AMF.

1. What the offence is

There are two offences: failing to prevent the facilitation of UK tax evasion, and failing to prevent the facilitation of foreign tax evasion. The Company commits them if someone acting for it deliberately and dishonestly helps another person evade tax, even if the Director did not know. The only defence is having reasonable prevention procedures in place.

2. What we do

- Pay and account properly: PAYE and National Insurance are operated for employees, invoices reflect the work actually done, and expenses are claimed with receipts and a genuine business purpose.
- Engage sub-consultants and suppliers on proper written terms, pay them into their own business accounts, and satisfy ourselves that people engaged as self-employed really are.
- Refuse cash payments, unusual routing of payments, requests to invoice a different entity or country than the one we worked for, requests to split or backdate invoices, and any request to describe work as something it was not.
- Keep records that make the position clear, and take professional accountancy advice where a situation is uncertain.

3. What you must do

Never help anyone, a client, a supplier, a colleague or yourself evade tax, and never turn a blind eye to it. If you are asked to do something that looks designed to disguise income, misdescribe services, or route money oddly, do not do it. Report it to the Director or, if the concern involves the Director, to the Head of Operations; the Whistleblowing Policy protects you when you do. Breach of this policy is gross misconduct, and the individual offences carry unlimited fines and imprisonment.

4. Review

The Company keeps its prevention procedures under review, assessing them against the risks in how we actually work and updating them when our business or the law changes. This policy is reviewed at least annually.

SIGNED BY

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John Fleming
Head of Operations
for and on behalf of AMF Mech Ltd, trading as AMF MEP

Signed: 20 August 2026 Review due: August 2027

Anti-Facilitation of Tax Evasion Policy · Rev 02 · 20 August 2026 · AMF Mech Ltd, trading as AMF MEP · company no. NI678844 · registered office: 112 Boa Island Road, Belleek, Enniskillen BT93 3EP