

Tax Evasion Policy

Krause and Hall is committed to conducting all business honestly, ethically and in full compliance with all applicable UK tax legislation. Krause and Hall take its responsibilities to prevent tax evasion seriously and adopts a zero-tolerance approach to tax evasion and the criminal facilitation of tax evasion. We will not knowingly participate in, encourage, assist or facilitate tax evasion by any employee, contractor, supplier, customer, agent or any other person acting on our behalf.

This policy is implemented in accordance with the Criminal Finances Act 2017, which creates corporate criminal offences for failing to prevent the criminal facilitation of UK and foreign tax evasion. The Company is committed to maintaining reasonable prevention procedures consistent with HMRC guidance.

Krause and Hall are registered with CIS as Both a 'Contractor' and 'Subcontractor'.

Cash payments to employees will not be undertaken. Direct employee's will be paid via PAYE. Where applicable subcontractors undertaking CIS applicable works will be CIS verified prior to engagement and CIS deductions made.

We will:

- Conduct business with integrity and transparency.
- Comply with all applicable tax laws and regulations.
- Maintain effective financial controls and accurate accounting records.
- Undertake proportionate risk assessments relating to tax evasion.
- Carry out appropriate due diligence on third parties.
- Provide training and guidance to relevant employees.
- Encourage the prompt reporting of any concerns or suspected breaches.
- Investigate all allegations fairly and take appropriate disciplinary or legal action where necessary.
- Review this policy regularly to ensure its continued effectiveness and compliance with UK legislation.

Krause and Hall have adopted policies and procedures to prevent the company being used to facilitate tax evasion. We are committed to educating employees and clients to ensure they are aware of the issues and how to prevent any involvement in facilitating tax evasion.

All concerns about potential tax evasion should be directed to the Managing Director.

All employees, directors, contractors and associated persons are required to comply with this policy. Any breach may result in disciplinary action, termination of contracts and, where appropriate, referral to HM Revenue & Customs (HMRC) or other law enforcement authorities.

Managing Director

Krause and Hall Ltd

July 2026

