

Tax Evasion Policy

Scope

This policy applies to all people acting on BT's behalf.

Guiding principles

- At BT we have a zero tolerance to tax evasion and the facilitation of tax evasion.
- You must follow the law and put reasonable procedures in place to prevent tax evasion and the facilitation of tax evasion.
- You should be alert to someone asking you to act outside normal processes where you are unclear as to the reasons, or where you have any reason to suspect that the reason is related to tax evasion.
- If you suspect someone at BT or someone acting on BT's behalf is attempting to evade tax or facilitate tax evasion, then you must contact BT's [Speak Up](#) hotline immediately.

Guidance

The Criminal Finances Act 2017 creates two offences relating to corporate facilitation of tax evasion:

1. Failure to prevent facilitation of UK tax evasion offences
2. Failure to prevent facilitation of foreign tax evasion offences

The corporate offence makes a company liable for failing to prevent a person "associated" with it from facilitating tax evasion. Associated person is defined as "a person" who "performs services for or on behalf" of a "relevant body" such as an employee, agent subsidiary, distributor and a joint venture.

Criminal facilitation occurs if the associated person either: (i) is knowingly concerned in, or takes steps with a view to, the fraudulent evasion of tax by another person; or (ii) aids, abets, counsels or procures the commission of a tax evasion offence.

Policy owner

Ethics & Compliance Team
BT Governance and Compliance

Review

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