

JIMGOS MAINTENANCE LTD

PREVENTION OF FACILITATION OF TAX EVASION STATEMENT AND PROCEDURES

Constructionline Gold Compliance Document 5

Organisation	Jimgos Maintenance Ltd
Document owner	Joseph Olugosi, Managing Director
Approved by	Joseph Olugosi, Managing Director - Signed: J.O
Version	1.0
Issue date	1 August 2026
Review date	1 August 2027

CONTROLLED DOCUMENT

Document control and approval

Version	Date	Change	Author/approver
1.0	1 August 2026	Initial controlled issue	Joseph Olugosi / J.O

Important implementation note: This document becomes operational evidence only when approved, communicated, implemented and supported by the referenced records. Fields in square brackets must be completed with genuine information before submission.

Statement

Jimgos Maintenance Ltd has zero tolerance for tax evasion and the criminal facilitation of tax evasion. The Company will maintain reasonable prevention procedures under the Criminal Finances Act 2017 and will not knowingly assist any person to evade UK or foreign tax.

Scope

This policy applies to all directors, employees, workers, agency staff, apprentices, consultants and subcontractors working for or on behalf of Jimgos Maintenance Ltd, at offices, client premises, occupied homes, construction sites, vehicles, remote locations and work-related events.

Prohibited activity

- Off-book cash payments, false invoices, disguised remuneration or deliberate misdescription of services.
- Helping a supplier or worker conceal income, employment status, VAT or CIS obligations.
- Splitting transactions or routing payments to unrelated accounts to conceal the true beneficiary.
- Backdating documents, falsifying expenses or knowingly accepting sham subcontractor arrangements.

Risk-based prevention procedure

- Assess risks in cash work, labour supply, CIS, overseas suppliers, unusual bank accounts and pressure to alter invoices.
- Verify supplier identity, tax and bank details; use written scopes and invoices.
- Apply appropriate CIS checks and deductions; obtain professional tax advice where status is unclear.
- Segregate quotation, approval and payment functions where practicable.
- Train relevant personnel and require associated persons to comply contractually.
- Investigate red flags, suspend questionable payments and report suspicions through whistleblowing channels.

Red flags

- Requests for payment without invoice or into a third-party/personal account.
- Unexplained cash discounts or requests to omit VAT/CIS.
- False descriptions, duplicate invoices or round-sum charges unsupported by work.
- A worker presented as self-employed despite circumstances indicating employment.

Reporting and monitoring

Concerns go immediately to the Managing Director. No person should investigate independently or alert a suspected offender. Records are retained for at least six years. Annual review covers invoices, CIS, payroll interfaces, bank-detail changes, subcontractor due diligence and training.

Approval

Name	Role	Signature	Date
Joseph Olugosi	Managing Director	J.O	1 August 2026