- 1.1 It is our policy to conduct all University business in an honest and ethical manner. We take a zero-tolerance approach to facilitation of tax evasion, whether under English law or under the law of any foreign country.
- 1.2 We are committed to acting professionally, fairly and with integrity in all our dealings and relationships wherever we operate and implementing and enforcing effective systems to counter tax evasion facilitation.
- 1.3 We will uphold all laws relevant to countering tax evasion, including the Criminal Finances Act 2017.

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a third-party to whom we have provided services asks us to change the description of services rendered on an invoice in a way that seems designed to obscure the nature of the services provided

you receive an invoice from a third party that appears to be non-standard or customised

a third party insists on the use of side letters or refuses to put terms agreed in writing or asks for contracts or other documentation to be backdated

you notice that we have been invoiced for a commission or fee payment that appears too large or too small, given the service stated to have been provided

a third party requests or requires the use of an agent, intermediary, consultant, distributor or supplier that is not typically used by or known to us

a third-party request that a payment is classed as a donation despite receiving goods or services in return

classifying research services acquired from an overseas third party as outside the scope of VAT in order to evade VAT reverse charge.

goods are purchased using a University account but for the personal use of an individual and charitable VAT relief is daimed on the acquisition.

notifying an import courier that goods qualify for import duty reliefs when they do not.

using or facilitating the use of research residue accounts for personal non-business purposes, thereby evading income tax.

an employee works substantially or wholly overseas and at face value does not appear to pay income tax or social security in the overseas territory

declaring that goods ordered are for use in medical or veterinary research, teaching, diagnosis when they are not.

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