



QAHE Limited

Anti-Facilitation of Tax Evasion Policy

Prepared by: University Secretary

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1. Introduction

QAHE Limited (“QA Higher Education”) is a part of the QA Group. As part of a wider group structure, we operate a comprehensive framework of policies designed to safeguard our organisations and uphold the highest standards of integrity, this is our Counter Fraud Framework.

Across the QA Group, we maintain and regularly update a suite of policies that work together as a framework which enables us to operate in a manner which is consistent, strengthens our resilience to fraudulent activity, and supports a robust culture of accountability and transparency.

Our Counter Fraud Framework policies are:

- Corporate Crimes Policy
- Counter Fraud and Error Policy
- Sanctions Policy
- Tax Evasion Policy
- Conflict of Interest Policy
- Anti-Bribery Policy
- Whistleblowing Policy
- Gifts and Hospitality Policy
- Fraud Response Plan
- Financial Regulations

QA Higher Education has adopted the QA Group policies, and each policy sets out roles, responsibilities, and how the QA Group works together to ensure veracity around this framework. The Counter Fraud policies are underpinned by the Fraud Response Plan.

QA Higher Education is committed to the proper use of our finances and resources and endeavours to ensure transparent and accountable working practices.

Providing best value and ensuring that decisions are taken transparently and clearly, are key principles for QA Higher Education and we are committed to maximising our resources for the benefit of our staff and student community. As an organisation and as individuals, we have a duty to ensure that all of our dealings are conducted to the highest standards of integrity.

QA Higher Education also works to the Office for Students (“OfS”) public interest governance principles for the proper use of public funds.

2. Scope

In accordance with our Counter Fraud Framework, the Tax Evasion Policy (the “Policy”) applies to all employees of QA Higher Education, and to temporary workers, consultants, contractors, agents and subsidiaries acting for, or on behalf of, QA Higher Education (“associated persons”) within the UK and overseas and is designed to ensure our business is run with integrity and in an honest and ethical manner. All of us must work together to ensure QA Higher Education remains untainted by tax evasion facilitation.

Tax evasion is a major issue in world trade, despite the many dedicated efforts to prevent it.

It diverts money and resources from those who need them most, hindering economic and social development.



Tax evasion affects us as a UK company if it is criminally facilitated anywhere in our business.

This policy is a crucial element of that effort. It has the full support of the Board of Directors. It sets out the steps all of us must take to prevent tax evasion facilitation in our business and to comply with relevant legislation. We reserve the right to amend it at any time.

3. What is tax evasion and how does it affect us?

Tax evasion is the illegal non-payment or under-payment of taxes. It is usually perpetrated by falsely declaring or not declaring taxes due to the relevant tax authority. Tax evasion is a criminal offence which can be committed by an individual, for example, in relation to income tax, or a legal entity in relation to corporation tax and/or VAT.

Circumstances in which tax evasion may occur in relation to our business include:

- structuring a transaction on behalf of a client in such a way as to evade tax,
- a supplier asks us to pay them cash in hand or via some complex payment mechanism that allows them to evade tax, or
- Employees collude together to fraudulently overstate expense claims.

The Criminal Finances Act 2017 (CFA 2017) came into force on 30 September 2017. It introduced a corporate offence of failure to prevent the criminal facilitation of tax evasion.

The offence has three ingredients, all of which must exist for criminal liability to arise:

- criminal tax evasion by a taxpayer, for example by a client or supplier of QA Higher Education,
- criminal facilitation of that tax evasion by QA Higher Education's employee, agent, or any other person performing services for or on our behalf (an Associated Person), and
- failure by QA Higher Education to prevent an Associated Person from committing the criminal facilitation.

This corporate offence can be committed regardless of whether the tax evaded is owed in the UK or in a foreign country and can occur in both the public and private sectors.

There is only one relevant defence to the corporate offence of failure to prevent the criminal facilitation of tax evasion: when the tax evasion facilitation offence was committed, QA Higher Education must have had reasonable prevention procedures in place.

This policy is a central plank of those prevention procedures.

4. QA Higher Education's approach to the criminal facilitation of tax evasion

Involvement in the criminal facilitation of tax evasion exposes QA Higher Education and the person facilitating the evasion to a criminal offence. It will also damage our reputation and the confidence of our clients, suppliers and business partners.

Our position is simple: we conduct our business to the highest legal and ethical standards. We will not be party to tax evasion or the facilitation of tax evasion any form. Such acts would damage our reputation and expose us, and our staff and representatives, to the risk of fines and imprisonment.



We take a zero-tolerance approach to tax evasion facilitation by our people and our third-party representatives. We are committed to:

- rejecting the facilitation of tax evasion, and
- not recommending the services of others who do not have reasonable prevention procedures in place.

Tax evasion may be more widespread in some countries and business sectors than others. In some cases, you may be told that unless we facilitate tax evasion, we will not win business. That does not matter. If we were to be involved in even one instance of tax evasion facilitation, we would have shown that we engage in such conduct.

This ethical stance is good for our business and is non-negotiable.

The following table sets out some of the benefits of acting with integrity and some of the possible consequences of not acting with integrity:

Benefits of acting with integrity	Consequences of not acting with integrity
<ul style="list-style-type: none"> • Increased chances of being selected as a supplier in public and private sectors. • Other businesses will want to work with us. • Remain in good standing with our banks and own suppliers. • People will be more likely to want to work for us. • Protected reputation. 	<ul style="list-style-type: none"> • A business that facilitates the evasion of tax is not in control of its dealings and is at risk of blackmail. • If the business is found guilty of tax evasion facilitation, or if it fails to put in place adequate procedures to prevent it, it could be subject to large fines. • An allegation of tax evasion facilitation would result in severe reputational damage. • The cost of our insurance cover could increase very significantly. • Banking or supply facilities might be withdrawn or offered only on less favorable terms. • Being blacklisted for tendering for private and public sector contracts. • Good people will not want to work for us.

5. Who can be involved in tax evasion facilitation and in what circumstances?

Tax evasion may be facilitated by our:

- staff (employees, Directors etc) or anyone they authorise to do things on our behalf, or
- agents, intermediaries, representatives and any other person who perform services for QA Higher Education or on our behalf. i.e. Contractors.

These are known as 'Associated Persons' and for criminal facilitation to occur, the Associated Person must:

- deliberately and dishonestly take action to facilitate the taxpayer-level evasion, and
- do so in their capacity as an associated person of QA Higher Education.

6. Common Indicators of Tax Evasion Facilitation

Common indicators of tax evasion facilitation (i.e. red flags) include those listed below. There may well be others:

- request for payment by cash,



- overly complex payment mechanisms,
- services provided to jurisdictions that do not subscribe to Common Reporting Standards,
- services provided to jurisdictions that have a low OECD tax transparency rating,
- transactions involving overly complex supply chains,
- transactions involving private banking facilities, and
- records are incomplete or missing.

7. Risk Assessment

We aim to ensure our tax evasion facilitation procedures are proportionate to the risks we face.

We have performed an assessment of the risk of our organisation being exposed to tax evasion facilitation. This tax evasion facilitation prevention policy has been developed in response to the results of that risk assessment. Where necessary, we will review our risk assessment and make appropriate changes to this policy.

We have identified certain aspects of our business that present a higher risk than others of involvement in tax evasion facilitation. These include:

- QA Higher Education engage a significant number of contractors who act on behalf of the business,
- QA Higher Education has a number of salespersons earning commissions,
- QA Higher Education engages agents who are commissioned on volume student intake, and
- The nature of our business means we have a high volume of suppliers and customers who require due diligence checks.

8. Records

It is essential that we keep full and accurate records of all our financial dealings—transparency is vital. False or misleading records could be very damaging to us.

9. Your Responsibilities

Everyone in the organisation is responsible for:

- reading and being aware of the contents of this policy,
- complying with this policy and any related policies, e.g. Whistleblowing Policy, and
- reporting cases where you know, or have a reasonable suspicion, that tax evasion facilitation has occurred or is likely to occur.

We will not penalise anyone who loses business as a result of not facilitating the evasion of tax.

9.1. What to do if you think something is wrong

Each of us has a responsibility to speak out if we discover anything corrupt or otherwise improper occurring in relation to our business. We cannot maintain our integrity unless we do this.

If you discover or suspect that tax evasion has been facilitated or may be facilitated, whether by:

- another staff member,
- a third party who represents us,
- one of our suppliers or competitors, or
- anyone else—perhaps a client.



You must follow our whistleblowing policy. You can do this anonymously and you must make your report as soon as reasonably practicable. You may be required to explain any delays.

Any such reports will be carefully investigated without delay by QAHE in the strictest confidence. Employees and associated persons will be required to assist in any investigation.

Employees or associated persons who report instances of tax evasion will be supported by QA Higher Education. QA Higher Education will ensure that the individual does not face any disadvantage or unfavourable treatment as a result of their report. Any instances of disadvantage or unfavourable treatment by a fellow employee because an employee has made a report will be treated as a disciplinary offence. An instruction to cover up wrongdoing is itself a disciplinary offence. If you are told not to raise or pursue any concern, even by a person in authority such as a manager, as employees and associated persons you should not agree to remain silent. You should report the matter to the relevant cost centre manager or Executive member.

10. Whistleblowing Helpline

The confidential whistleblowing helpline is run by Safecall which is an independent third-party provider. It offers a service that enables employees and third-party suppliers to report malpractice, and/or unlawful or unethical behaviour within the workplace.

Safecall provides an independent confidential reporting line where you can raise your concerns and be assured that they will be fully addressed. Calls are handled by skilled employees and are treated in complete confidence, unless you choose to share your contact details.

You can contact Safecall at any time and details of the Safecall service are also available on the People Hub.

The Safecall service is available 24 hours a day, 7 days a week.

UK 0800 915 1571

Romania 0372 741 942

Switzerland 00 800 7233 2255

Italy 00 800 7233 2255

Australia 1 800 312 928

South Africa 0 800 990 243

US 1 866 901 3295

Spain 00 800 7233 2255

Alternatively, Safecall can be contacted via their website: www.safecall.co.uk/report

11. Training

Certain staff identified by the business will receive specific training on this and related policies. All new joiners and existing staff should read and comply with this policy and contact Legal Services should they have any specific questions or concerns.

The need for training will be reviewed on a periodic basis.



12. Consequences of Failing to Comply

We take compliance with this policy very seriously. Failure to comply puts both you and QA Higher Education at risk. You may commit a criminal offence if you fail to comply with this policy. The criminal law relating to tax evasion carries severe penalties.

Because of the importance of this policy, failure to comply with any requirement of it may lead to disciplinary action under our procedures, and this action may result in dismissal for gross misconduct.

Any non-employee who breaches this policy is liable to have their contract terminated with immediate effect.

13. Review

This policy will be reviewed every three years or sooner if required to ensure it remains accurate, effective, and aligned with legislation, regulatory, and organisational changes.

The Policy Owner is responsible for initiating and coordinating the review of this policy in line with the Policy Framework.

