



UNIPPEC U.K. COMPANY LIMITED

联合石化英国有限公司

Corporate Criminal Offence (Anti-Tax Evasion) Policy

1.0 Introduction

For the purposes of this policy, Unippec refers to the activities of Unippec U.K. Co. Limited.

Unippec is committed to conducting its business in full compliance with all applicable laws. This commitment includes adhering to those requirements of Part 3 of the Criminal Finances Act 2017 ("Criminal Finances Act") that took effect from 30 September 2017.

Unippec will not engage in or be associated with any form of tax evasion anywhere in the world, nor to facilitate any such activities.

In connection with this policy, Unippec has appointed the Head of Legal to act as a point of contact.

2.0 Scope and purpose

2.1 Overview

The Criminal Finances Act referred to in Section 1 introduced the Corporate Criminal Offence ("CCO") of failing to prevent the facilitation of tax evasion by another person. For there to be such an offence, each of the following three stages would need to be present:

- 1) There is criminal tax evasion by another party;
- 2) There is the criminal facilitation of that evasion by an associated person i.e. a person acting for or on behalf of Unippec;
- 3) Unippec failed to prevent that facilitation.

In the event that these circumstances apply, Unippec could be liable to a criminal conviction, a potentially unlimited fine and the attendant negative publicity. The only defence that it then has is that it had in place at the time a system of reasonable prevention procedures.

The definition of associated person is very widely drawn, including any individual or entity who could be construed as acting for or on behalf of Unippec in any capacity e.g. its employees, agents and contractors, wherever they are located.

As an example, the following activities could constitute the criminal facilitation of tax evasion:

- a) An employee agrees to make payments into a bank account in a different name or location to that of the recipient in the knowledge that the intention of the recipient is not to declare receipt of the funds
- b) An employee agrees to accept an invoice that includes an inaccurate description of the goods or services to be provided in the knowledge that the mis-description is a mechanism through which the supplier intends to evade tax.
- c) An agent acting on behalf of Unippec falsifies image rights documentation so that the player can receive funds without the deduction of tax.



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The introduction of and monitoring of compliance with this policy is an important aspect of the reasonable procedures that are required. Its purpose is to:

- set out Unippec's responsibilities, and of those working for or on behalf of Unippec, in observing and upholding its position in relation to the facilitation of tax evasion; and
- provide information and guidance to those working for or on behalf of Unippec on how to recognise and deal with potential tax evasion issues.

This Policy sets out the minimum standards and requirements which Unippec expects to be adhered to and Unippec reserves the right to amend it at any time. Where the local laws or customs in any country in which Unippec is carrying on business provide that a higher standard of conduct is required then that higher standard must be followed and anyone acting for or on behalf of the behalf of Unippec must do so at all times in accordance with all applicable written local laws.

2.2 What is tax evasion and facilitation of tax evasion?

Tax evasion is a criminal offence under the law of any part of the UK consisting of being knowingly concerned in, or in taking steps with a view to, the fraudulent understatement of a tax liability by any entity (e.g. individuals, corporations and trusts).

Tax evasion facilitation means being knowingly concerned in, or taking steps with a view to, the fraudulent evasion of tax (whether UK tax or tax in a foreign country) by another person, or aiding, abetting, counselling or procuring the commission of that offence. Tax evasion facilitation is a criminal offence where it is done deliberately and dishonestly. It is also considered to be tax evasion facilitation if an individual has suspicions that tax evasion could be occurring but does not act on these suspicions.

This policy applies to all types of tax evasion facilitation, regardless of whether the individual is located in the UK or overseas at the time that the facilitation occurs.

2.3 What taxes are included?

The legislation encompasses all forms of tax, including (but not limited to) payroll taxes, national insurance, stamp taxes, corporation tax, customs duty and VAT, whether in the UK or elsewhere.

3.0 Compliance guidelines

3.1 Your responsibilities

The prevention, detection and reporting of the facilitation of tax evasion are the responsibility of all those working for or on behalf of Unippec or under its control. Such persons are required to avoid any activity that might lead to, or suggest, a breach of this policy.

If you are aware (or have reason to suspect) that anyone performing services for or on the behalf of Unippec has engaged, or is planning to engage in the facilitation of tax evasion, those concerns must be reported to the Head of Legal as soon as possible. Any concern that you report will be treated in confidence and will be investigated. Concerns raised by employees or directors will be dealt with in accordance with the Unippec's whistleblowing policy (please see the [\[Employee Handbook\]](#) for further details).



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Any employee who breaches this policy will face disciplinary action, which could result in dismissal for gross misconduct. Unippec reserves its right to terminate its contractual relationship with other parties if they breach this policy.

Failing to report concerns about anyone acting for or on the behalf of Unippec, “turning a blind eye” to unacceptable conduct or deliberately ignoring signs which suggest that a third party is or may be engaging in tax evasion are all considered to be breaches of this policy.

3.2 Training and communication

On top of the CCO training that was provided to Unippec staff in 2017 and a further training scheduled in 2020, CCO training will be provided to all new employees as part of their induction.

Unippec's zero-tolerance approach to the facilitation of tax evasion will be communicated to all suppliers, contractors and other business partners by publication of this policy on its parent's company website. A copy of this policy may also be sent to certain counter parties, if appropriate.

In addition, Unippec may conduct research into the relevant third party to identify whether there is any evidence of irregularities in their tax affairs, potentially creating an increased risk that they are involved in tax evasion or its facilitation.

Unippec will ensure that all future contracts or terms and conditions (effectively from the date of publication of the policy) used with third parties contain terms that require those third parties to comply with all applicable laws relating to the facilitation of tax evasion.

3.3 Monitoring and Review

Unippec will review this policy as appropriate. Any improvements identified will be made as soon as possible. Internal control systems and procedures will be subject to audits.

All directors, employees, agents, suppliers and partners of Unippec are responsible for the success of this policy and should ensure that they use it to disclose any suspected danger or wrongdoing.