



Capgemini UK plc's Anti-Tax Evasion Policy

Owner: Joanne Murphy/Karen Shea
Date: July 2021

Introduction

The Criminal Finances Act 2017 (“CFA 2017”) introduced a new corporate offence relating to a failure by an organisation to prevent an associated person criminally facilitating the evasion of a tax. Capgemini UK plc (“Capgemini”) has published this Policy, which sets out our commitment and adherence to our legislative obligations contained in the CFA 2017.

The Capgemini Group is committed to ethical behaviour and operates within well established and publicly advocated core values, such as honesty and trust, and a robust internal [Code of Business Ethics](#), and is internationally recognized in this regard. Capgemini does not engage in tax evasion or the facilitation of tax evasion in any form and we do not engage in any practice that goes against the Capgemini Group Code of Ethics and ethical values. Capgemini has a zero-tolerance approach to all forms of tax evasion and facilitation of tax evasion. This Policy is part of our ongoing commitment to ensure that our employees, agents, contractors and business partners do not engage in the facilitation of tax evasion.

Policy Statement

This Policy is intended to ensure that our employees, agents, contractors and business partners do not engage in the facilitation of tax evasion. Capgemini has a zero-tolerance approach to all forms of tax evasion, whether under UK law or under the law of any other country. Employees and other associated persons of Capgemini must not undertake any transactions which:

- (a) cause Capgemini to commit a tax evasion offence; or
- (b) facilitate a tax evasion offence by a third party

We are committed to operating within well established and publicly advocated core values, such as honesty and trust, and a robust internal [Code of Business Ethics](#) wherever we operate and to implementing and enforcing effective systems to counter tax evasion facilitation. Every employee is required to take the mandatory training ‘Ethics@capgemini’.

At all times, business must be conducted in a manner such that the opportunity for, and incidence of, tax evasion and facilitation of tax evasion is prevented.

Involvement in the criminal facilitation of tax evasion exposes Capgemini and the person facilitating the evasion to a criminal offence. Therefore, as well as potential reputational damage, it also exposes Capgemini, our staff and representatives, to the risk of fines and imprisonment.

Facilitation of Tax Evasion Definition

The CFA 2017 makes a company’s failure to prevent the facilitation of tax evasion (whether in relation to UK tax or foreign taxes) a criminal offence. That is, a criminal offence is automatically committed by a company where the tax evasion is facilitated by a person acting in the capacity of an associated person to that body. For the offence to be committed, the associated person must deliberately and dishonestly take action to facilitate the tax evasion by the taxpayer. If the associated person accidentally, ignorantly, or negligently facilitates the tax evasion, then the corporate offence will not have been committed. It is not a requirement for Capgemini to have deliberately or dishonestly facilitated the tax evasion itself; the fact that the associated person has done so creates the liability for the company.

• What is Tax Evasion?

Tax evasion covers a variety of tax related illegal actions, including actual or attempted cheating of the public revenue or fraudulently evading UK tax, and is a criminal offence. The offence requires an element of fraud, which means there must be deliberate action or omission with dishonest intent.

- **What constitutes Criminal Facilitation of Tax Evasion?**

The facilitation of tax evasion means being knowingly concerned in, or taking steps with a view to, the fraudulent evasion of tax by another person, or aiding, abetting, counselling or procuring the commission of that offence. Tax evasion facilitation is already a criminal offence for those involved, where it is done deliberately and dishonestly under existing law.

Real life examples of facilitation of tax evasion could include deliberately and dishonestly changing invoices for customers that could impact the VAT amount or assisting a supplier in not disclosing income (e.g., through making a payment into an undeclared overseas bank account).

- **Who Are Associated Persons?**

Associated persons include any person (individual or corporate) who provides services for or on behalf of Capgemini in any capacity, including employees at all levels, directors, officers and associates, including but not limited to agency workers, seconded workers, volunteers, interns, contractors, external consultants, third-party representatives and business partners, suppliers, sponsors or any other person associated with us, wherever they are located.

- **Capgemini 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.

Who needs to Comply with this Policy

This Policy applies to all persons working for Capgemini or on our behalf in any capacity, including employees at all levels, directors, officers and associated persons, including but not limited to agency workers, seconded workers, volunteers, interns, contractors, external consultants, third-party representatives and business partners, suppliers, sponsors or any other person associated with us, wherever located.

Expectations of Employees and other Associated Persons

All employees and other associated persons have a responsibility to ensure that they have read, understood, and comply with this Policy. In addition, supplier/associated persons must comply with any agreed contract conditions. Employees may notify their line manager or report using our [SpeakUp](#) facility, as soon as possible, if they believe or suspect a breach of this Policy has occurred or is likely to occur. This is an anonymous confidential 24x7 web and phone-based ethics concern reporting and incident management tool, operated by an independent service provider, and made available by Capgemini to team members, customers, suppliers, and business partners, and is regularly promoted across Capgemini. For example, if you receive a request for assistance in circumstances where you know or suspect that another party intends to use that assistance to enable them to fraudulently evade tax, you should resist responding to the request immediately. You may wish to consult your line manager, and then report as above as soon as possible.

It is not acceptable for Capgemini employees, associated persons or someone acting on your behalf to:

- Engage in any form of facilitating tax evasion or in the UK or in a foreign country
- Aid, encourage, assist, counsel or procure the commission of a tax evasion offence or foreign tax evasion offence by another person
- Fail to promptly report any request or demand from any third party to facilitate the fraudulent evasion of tax (whether UK tax or tax in a foreign country), or any suspected fraudulent evasion of tax (whether UK tax or tax in a foreign country) by another person, in accordance with this Policy
- Engage in any other activity that might lead to a breach of this Policy; or
- Threaten or retaliate against another individual who has refused to commit a tax evasion offence in the UK or a foreign country who has raised concerns under this Policy.

Prevention Through Vigilance

There is not an exhaustive list of what constitutes tax evasion. At a more general level, the best defence against tax evasion and facilitation of tax evasion remains the vigilance of our employees and associated persons. In applying this, all associated persons must be aware of the following:

- Anything unusual about the way an associate of Capgemini is conducting their relationship with Capgemini or the third party (usually a customer)
- Anything unusual about the customer's or associate's conduct or behaviour in your dealings with them?
- Any unusual payment methods

Unusual payment methods and unusual conduct of third parties with Capgemini can be indicative that a transaction may not be as it seems.

Breaches of Policy

We take compliance with this Policy very seriously and failure to comply puts both the individual and the business at risk. An individual may commit a criminal offence if they fail to comply with this Policy. The criminal law relating to tax evasion carries severe penalties.

Due to the importance of this Policy any employee who breaches this Policy may face disciplinary action, which could result in dismissal for misconduct or gross misconduct in accordance with the UK Disciplinary Procedure.

Employees are advised that their conduct may also result (should our investigations confirm fraud or the commission of any other criminal offence relating to fraud by them on their part is confirmed), with an additional step of recording details of this on fraud prevention databases. This information may be accessed from the UK and used by law enforcement agencies and by Capgemini and other employers (and potential employers) to prevent fraud. Please contact your HR Business Partner if you want to receive details of the relevant fraud prevention databases through which we share information.

We will terminate our relationship with other individuals and organisations working on our behalf if they breach this Policy.

How to Raise a Concern

Each of us has a responsibility to speak out if we discover anything corrupt or otherwise improper occurring in relation to our business

If you know, or suspect, that tax evasion or the facilitation of tax evasion has taken place, is taking or may take place, you are required to report it. Either discuss with your line manager or contact the [SpeakUp](#) helpline as soon as possible.



About Capgemini

Capgemini is a global leader in partnering with companies to transform and manage their business by harnessing the power of technology. The Group is guided everyday by its purpose of unleashing human energy through technology for an inclusive and sustainable future. It is a responsible and diverse organization of 290,000 team members in nearly 50 countries. With its strong 50 year heritage and deep industry expertise, Capgemini is trusted by its clients to address the entire breadth of their business needs, from strategy and design to operations, fueled by the fast evolving and innovative world of cloud, data, AI, connectivity, software, digital engineering and platforms. The Group reported in 2020 global revenues of €16 billion.

Get the Future You Want | www.capgemini.com