



Our policy on... Preventing the Facilitation of Tax Evasion

The way we work makes all the difference

As you know, we act with integrity and conduct all our business in an honest and ethical manner.

That's why we take a zero-tolerance approach to the facilitation of tax evasion in any country and we implement and enforce effective systems to prevent the facilitation of tax evasion by our staff and by third parties that we work with.



01 What's the purpose of this policy?

This document is an overview of our responsibilities to prevent the criminal facilitation of tax evasion and offers guidance on how to recognise it.

Tax evasion is illegal. Kantar does not evade tax.

The facilitation of tax evasion is illegal. Kantar needs to prevent the facilitation of tax evasion by anyone associated with it.

As a company, we can face criminal sanctions including unlimited fines (as well as damage to our reputation and exclusion from tendering for public contracts) if we fail to prevent the facilitation of tax evasion by anyone associated with us, including our employees, workers, agents or service providers.

This guidance applies to any individual or organisation you may come into contact with during your work for Kantar.

02 What is facilitating 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 another country) by another person, or aiding, abetting, counselling or procuring the commission of that offence. The facilitation of tax evasion is a criminal offence, where it is done deliberately and dishonestly.

The scenarios are illustrations to help you think about how the facilitation of tax evasion might happen at Kantar and to help you to identify any warning signs that tax evasion is being facilitated:



Example One

An employee engages a fieldwork agency in an overseas country on an urgent matter. The agency asks to be paid into a bank account in a tax haven.

Stop & think: The employee should be asking why, as we would normally expect to pay suppliers in the territory in which they are based. The use of a tax haven is also a red flag.

The fieldwork agency made this request because they wanted to conceal the income from their tax authority. This is likely to be **tax evasion**.

The employee realises that this is why the fieldwork agent made the request (the agent might even have been open about it) but agrees to route the payment to a tax haven anyway. This is likely to be **facilitation of tax evasion**.

Stop & think: The employee should not have agreed to the request. It makes no difference that the matter was urgent, or that the employee did not personally benefit from the tax evasion.

If the employee suspects the fieldwork agent wants the payment to be made to a tax haven in order to conceal it, but the employee deliberately doesn't ask any questions and instead agrees to the request, this could also mean that the employee is facilitating tax evasion. Kantar could be criminally liable for failing to prevent the facilitation.

Stop & think: If you have any concerns about tax evasion, you must report them to Legal in accordance with this policy.

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Example Two

A client representative asks an employee to reissue an invoice to a different company in that client's group, even though that company had nothing to do with the work provided.

Stop & think: The employee should ask why, as we should only be invoicing the company that we provided our services to.

The client representative tells the employee that this is so that the client can recover the VAT, which they would not be able to do if the invoice was issued to the correct company. This is likely to be **tax evasion**.

The employee agrees to reissue the invoice rather than risk upsetting the client. This is likely to be **facilitation of tax evasion**.

Stop & think: The employee should not agree to the client's request in these circumstances as there is a clear warning sign of potential evasion. The employee should report the matter to Legal and refrain from reissuing the invoice until Kantar is satisfied there is no evasion.



Example Three

A number of temporary workers are hired through a staffing agency to help out during an exceptionally busy period.

Stop & think: The supply of temporary workers through staffing agencies is seen as an area at high risk of tax evasion.

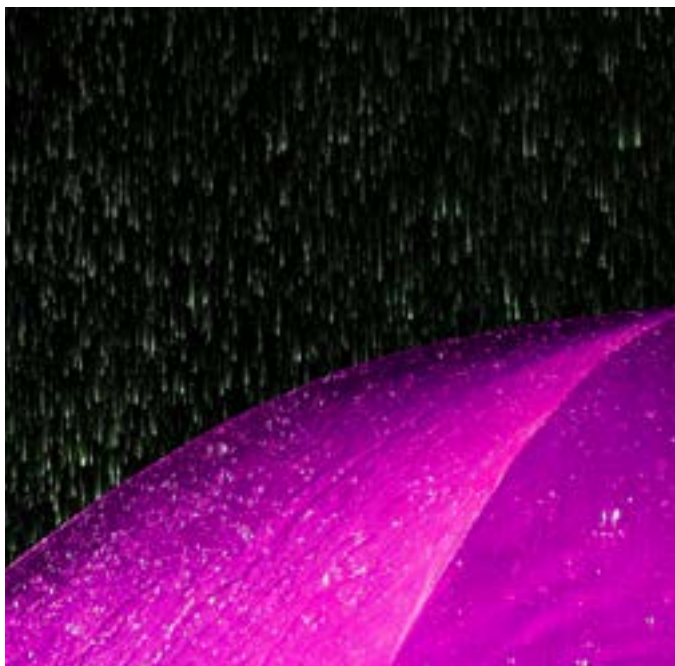
In order to meet demand, the staffing agency subcontracts to other staffing companies which use structures designed to evade tax. **This is tax evasion.**

Stop & think: Anyone involved in using staffing agencies must ensure that the agency they use has controls in place to prevent tax evasion and the facilitation of tax evasion by themselves, their subcontractors and any temporary workers they provide. You should ensure that this is a requirement in the contract with the staffing agency. If in any doubt, raise the matter with Legal.

The staffing agency knows that its subcontractors are doing this but uses them anyway. This is likely to be **facilitation of tax evasion** by the staffing agency.

Stop & think: The staffing agency is likely to be a company associated with Kantar, because it is providing services for us. That means Kantar may be criminally liable for failing to prevent any facilitation of tax evasion by the staffing agency when providing services to us.

These examples above are not exhaustive – they are merely practical illustrations of the criminal facilitation of tax evasion.



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03 'Tax evasion' or 'tax avoidance'?

Tax evasion is different to tax avoidance or tax planning. Tax evasion involves deliberate and dishonest conduct. Tax avoidance is not illegal and involves taking steps, within the law, to minimise tax payable (or maximise tax reliefs).

05 How does Kantar apply this policy?

Depending on your role (or relationship with us), there may be further specific procedures or requirements relevant to you which are aimed at preventing the facilitation of tax evasion. These will be explained to you as appropriate. You must make sure you understand and follow any such procedures.

As well as communicating it to employees, our zero-tolerance approach to the facilitation of UK tax evasion and tax evasion in another country must be communicated to all our suppliers, contractors and business partners at the outset of our business relationship with them and throughout our dealings with them.

Any breach of this policy may result in disciplinary action being taken including, in serious cases, potential dismissal or termination of a contingent worker's engagement. This policy is not part of your employment contract or contract for services and Kantar can change or update it from time to time.

We will also consider our relationship with other individuals and organisations working on our behalf, including terminating our relationship with them, if they breach this policy.



04 What are your responsibilities here at Kantar?

Firstly, please read, understand and comply with this policy.

By doing so, you'll understand that the prevention, detection and reporting of any suspected UK tax evasion and tax evasion in another country by anyone associated with Kantar are the responsibility of everyone at Kantar.

That means you must avoid any activity that might breach this policy and raise any concerns if you suspect that anyone else is in breach.

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06 How do you raise a concern?

It's vital that you raise concerns about any issue or suspicion of UK tax evasion or tax evasion in another country by any party associated with Kantar as soon as possible.

If unsure about whether a particular act is a facilitation of UK tax evasion or tax evasion in another country, **please raise it with Legal or through the Right to Speak helpline immediately.**

Even a deliberate failure to report suspected UK tax evasion or tax evasion in another country could amount to criminal facilitation of tax evasion.

Of course, we recognise that you might be worried about potential repercussions from raising concerns or reporting another's wrongdoing. That's why you can be reassured that we'll support anyone who raises genuine concerns in good faith under this policy, even if they turn out to be mistaken.

We're also committed to ensuring no-one suffers any detrimental treatment as a result of raising ANY concerns. Detrimental treatment includes dismissal, disciplinary action, threats or other unfavourable treatment.

07 Key contacts:

If you suspect any of these behaviours, please report them immediately to the **Legal Team**.

If you wish to report anonymously, please use our **Right to Speak service**.

For any questions about this policy, please contact the **Legal Team**.



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