

ANTI-FACILITATION OF TAX EVASION POLICY



Club:	Bexley Tigers Basketball Club
Governing Body:	Basketball England
Policy Version:	2.0
Date Adopted:	April 2026
Review Date:	April 2027
Approved by:	Club Committee
Legislation:	Criminal Finances Act 2017; Finance Act 2003

1. Introduction

The Criminal Finances Act 2017 created a corporate criminal offence of failing to prevent the facilitation of tax evasion. Bexley Tigers Basketball Club is committed to operating with integrity and ensuring that no individual associated with the Club facilitates tax evasion, whether in the UK or abroad.

This policy applies to all committee members, volunteers, coaches, staff, contractors, and anyone acting on behalf of the Club.

2. Definitions

2.1 Tax Evasion

Tax evasion is the deliberate and fraudulent evasion of a tax liability. It is a criminal offence. It is distinct from legitimate tax planning or relief claims, which remain lawful.

2.2 Facilitation of Tax Evasion

Facilitation occurs when a person deliberately and dishonestly assists another to evade tax. Simply making an honest mistake is not facilitation.

2.3 The Corporate Offence

Under the Criminal Finances Act 2017, the Club can be held criminally liable if a person associated with it facilitates tax evasion in the course of performing services for the Club. The only defence is to show the Club had "reasonable prevention procedures" in place.

3. Scope

This policy applies to all activities of the Club involving financial transactions, including:

- Collection and recording of membership fees
- Payments to coaches, referees, or contractors
- Grant applications and fund management
- Arrangements with suppliers or service providers
- Payroll and HMRC reporting (if applicable)

4. Red Flag Scenarios

Individuals must be alert to the following warning signs:

- Requests to pay individuals in cash without receipts or documentation
- Requests for invoices to be backdated or split to reduce apparent amounts
- Individuals claiming self-employed status without genuine change in working arrangements
- Receipts or invoices with incorrect or inconsistent company details
- Payments directed to third parties without clear justification
- Refusal to provide receipts or proper documentation

5. Reporting Concerns

Any individual who suspects that tax evasion is being facilitated must report this immediately to the Club Chair and Treasurer (currently Sten Mayunga — these roles are held by the same individual). Reports can also be made via:

- Email: complaint@bexleytigers.co.uk
- HMRC Tax Evasion Hotline: 0800 788 887

Individuals who report concerns in good faith will be protected from any detriment.

6. Responsibilities

The Club Committee is responsible for ensuring this policy is implemented and followed. The Club Treasurer (currently also serving as Club Chair: Sten Mayunga) is responsible for day-to-day financial controls that reduce the risk of tax evasion facilitation. As a compensating control for the combined Chair/Treasurer role, all financial transactions above £100 require a second signatory.

7. Consequences of Breach

Any individual found to have facilitated tax evasion in connection with Club activities will face serious disciplinary action and may also face criminal prosecution. The Club may be subject to unlimited fines where adequate prevention procedures were not in place.

8. Monitoring and Review

This policy will be reviewed annually. Any changes in legislation or Club structure will prompt an immediate review.