

University of Edinburgh

Tackling Tax Evasion Statement (Criminal Finances Act 2017)

Our commitment

At the University of Edinburgh (the “University”) we do not condone and have a zero tolerance approach to the facilitation of tax evasion. This statement is published in accordance with Part 3 of the Criminal Finances Act 2017 (“CFA2017”), corporate offences of failure to prevent facilitation of tax evasion and is a summary of our Criminal Finances Act Statement approved by the University’s Central Management Group on 31 October 2017.

This statement sets out the commitment of the University to preventing persons associated with the University and its subsidiary companies from engaging in the criminal facilitation of tax evasion in the UK or in a foreign country. It also sets out the steps the University has taken and will take in relation to preventing the facilitation of tax evasion.

Introduction

Tax evasion occurs when individuals or businesses deliberately omit, conceal or misrepresent information to reduce their tax liabilities. Organisations can be used by associated individuals or businesses to facilitate taxpayer evasion in the UK or in a foreign country.

The University is committed to preventing the facilitation of tax evasion by associated individuals or businesses anywhere within its operations. We achieve this through developing and maintaining reasonable prevention procedures designed to mitigate the risk of facilitation of tax evasion, carrying out regular due diligence and risk assessments of our activities and creating awareness and a culture of compliance throughout the University. We also use our risk management processes to identify any emerging risks for future activities, changes in legislation and through efficient and effective contract management.

The University’s structure and activities

The University is constituted by the Universities (Scotland) Acts 1858 to 1966. The Universities (Scotland) Acts make specific provision for three major bodies in the Governance of the University: the University Court, Senate and the General Council. The University is organised in three Colleges (College of Arts, Humanities & Social Sciences, College of Medicine & Veterinary Medicine and College of Science & Engineering) and three Support Groups (Corporate Services, Information Services and University Secretary’s Group). The University educates students from all over the world and has offices in Edinburgh, Midlothian, Beijing, Mumbai, Santiago, New York and Singapore. It seeks to attract, develop, reward and retain the best staff for a world class teaching and research institution, and develops research, knowledge exchange and teaching partnerships and collaborations across the world.

As a truly global university, rooted in Scotland’s capital city, we make a significant, sustainable and socially responsible contribution to the world. The University is recognised as a charity by HM Revenue & Customs and is recorded on the index of charities maintained by the Office of the Scottish Charity Regulator (Charity No SC005336).

Commercial trading activities undertaken by the University are operated through its subsidiary companies: Edinburgh Innovations Limited, Edinburgh Technology Fund Limited, Edinburgh Technology Transfer Centre Limited, UoE Accommodation Limited, UoE HPCX Limited, UoE Utilities Supply Company Limited, Research into Results Limited, Edinburgh University Press Limited, and University of Edinburgh Deaconess Limited (UoEDL).

Risk Assessment and Implementation of Prevention Procedures

The University is committed to embedding processes and controls which are designed to eliminate opportunities for the criminal facilitation of tax evasion.

The University undertakes risk assessments of all activities to determine the nature and extent of exposure to the risk of any “associated persons” (for example, employees, agents, contractors, suppliers and intermediaries) engaging in activity that could criminally facilitate tax evasion. Reasonable prevention procedures proportionate to the size, complexity and risk are implemented. The University will remain vigilant as to these risks so as to identify any relevant issues that may arise, and ensure they are addressed appropriately.

Due Diligence

Due diligence on both customers of and suppliers to the University will be undertaken in order to ensure that the risk of potential interactions with the University or its subsidiary companies being used by associated persons to engage in the criminal facilitation of tax evasion is clearly identified before any transactions take place. This due diligence will be proportionate to the identified risk.

Raising Awareness & Collaboration

The Tax Function in the University’s Finance Department is committed to staying aware of developments, legislation and case studies in regard to the prevention of the criminal facilitation of tax evasion.

Eliminating the opportunities to facilitate tax evasion effectively requires improved traceability, increased transparency and collaboration between statutory agencies and other organisations. Steps taken by the University in this area include (but are not limited to) the following:

- The University has nominated a key officer responsible for information and queries on CFA2017. The Key Officers for CFA2017 are Phil McNaull, Director of Finance and Lee Hamill, Deputy Director of Finance (all areas). The University’s Procurement Director is responsible for supply chain management transparency and initiatives.
- The University’s Learning & Development Team will be building training and awareness on CFA2017 into the University’s Mandatory Training Programme for Finance staff. We will also identify and deliver other bespoke training and awareness for other staff where we identify CFA2017-specific risks.
- We will work in collaboration with other universities and external bodies such as the British Universities Finance Directors Group, HMRC, Advanced Procurement for Universities and College, and the Scottish Funding Council, to share and develop best practice in due diligence, prevention procedures and the elimination of the criminal facilitation of tax evasion.

Statement owner	Director of Finance
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