Anti-Tax Evasion & Responsible Tax Planning Policy

14 April 2025

Our ref: Bribery Policy

Jacob Archer

1. Purpose of this Policy

1.1 This policy outlines the responsibilities of Thurstan Hoskin Solicitors LLP and those who work for or with us in relation to the prevention of tax evasion and the promotion of lawful, ethical tax planning.

1.2 It provides guidance to employees, partners, and third parties on identifying, avoiding, and reporting tax evasion or suspected tax-related misconduct.

1.3 This policy applies in line with our obligations under the Criminal Finances Act 2017 and the professional standards expected of regulated solicitors in England and Wales.

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2. Policy Statement

2.1 Thurstan Hoskin Solicitors LLP takes a zero-tolerance approach to tax evasion and the facilitation of tax evasion. We will not act for any clients who seek to engage in, promote, or benefit from tax evasion schemes, whether unlawful or artificially structured.

2.2 We are committed to:

- Conducting all business with honesty and integrity.
- Supporting the prevention, detection, and reporting of tax evasion.
- Ensuring that tax liabilities arising from our clients' transactions are fully disclosed and properly handled.

2.3 Our policy extends to all practice areas, including:

- Residential and commercial conveyancing
- Private client work (e.g. wills, probate, IHT)
- Business and commercial legal services

3. Definition of Tax Evasion

3.1 Tax evasion is the illegal non-payment or underpayment of taxes, usually by deliberately misrepresenting or concealing information.

3.2 Tax evasion includes, but is not limited to:

- Failing to declare income or assets
- Using falsified documents to reduce liability
- Concealing money or assets in offshore jurisdictions for the purpose of avoiding tax

3.3 The facilitation of tax evasion is a criminal offence. It includes knowingly assisting a third party in committing tax evasion.

3.4 This policy distinguishes tax evasion from lawful tax planning. We may advise on legal methods to mitigate tax liability, such as:

- Lifetime gifting
- Use of legitimate exemptions and allowances
- Structuring of wills and estates in line with HMRC guidelines

We will never participate in schemes designed to conceal, mislead, or abuse tax law.

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4. Who is Covered by This Policy

4.1 This policy applies to:

- All employees (temporary, permanent, fixed-term)
- Partners and members
- Contractors, consultants, interns, and trainees
- Agents and representatives
- Any associated persons or third parties acting on our behalf

4.2 We also expect our clients and suppliers to cooperate with this policy, and we will cease acting if they seek to breach or undermine it.

5. Responsibilities and Procedures

5.1 Client Transactions and Completion Statements

- All transaction-related taxes (e.g. SDLT) are calculated and included in the client's completion statement.
- We will not complete transactions without holding sufficient cleared funds to pay required taxes.
- Sales will show the net amount due to the client after fees and taxes.

5.2 Inheritance Tax and Estate Planning

- We offer legal estate planning advice that complies fully with HMRC rules.
- We never advise clients to misrepresent, omit, or obscure asset information.
- We do not support offshore tax shelters or similar avoidance structures.

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6. Reporting Concerns and Whistleblowing

6.1 If any employee or third party becomes aware of suspected tax evasion or attempts to facilitate it, they must report this to the firm's Compliance Partner immediately.

6.2 We encourage early reporting and provide full support to those who raise concerns in good faith.

6.3 No one will suffer retaliation or detrimental treatment for refusing to participate in unlawful activity or for reporting suspicions.

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7. Training and Awareness

7.1 All new employees will receive training on our anti-tax evasion policy as part of induction.

7.2 Periodic refresher training will be provided, particularly for staff in high-risk practice areas.

7.3 Our zero-tolerance stance will be clearly communicated to clients, contractors, and relevant third parties.

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8. Monitoring, Record Keeping and Policy Review

8.1 We maintain clear and accurate financial records and ensure appropriate controls are in place for every transaction.

8.2 Any gifts, hospitality or tax-related arrangements are subject to internal review.

8.3 This policy will be reviewed annually and updated where necessary. Staff are invited to suggest improvements.

8.4 The policy does not form part of any employee's contract and may be amended by the firm at any time to remain compliant and effective.

Contact For further information or to raise a concern, please contact the firm's Compliance Partner, Barbara Archer.

If you require this document in an alternate format, please call us on 01209 213 646.