



Business Conduct Statement from Gaia Education Board

Tax evasion is a crime.

Tax evasion is defined as:

The illegal practice of not paying taxes, by not reporting income, reporting expenses not legally allowed, or by not paying taxes owed (The Balance:2017).

Gaia Education expects that its staff, contractors, and Board members should conduct themselves ethically, honestly and with integrity.

Gaia Education has a zero-tolerance approach to facilitating all forms of tax evasion, whether under UK law or under the law of any foreign country. This includes evading tax yourself or assisting someone to do so.

Examples of tax evasion:

- 1 not telling HMRC about tax they owe (for example on business profits);
- 2 keeping business 'off the books' by dealing in cash and not giving receipts;
- 3 hiding money, shares or other assets in an offshore bank account ('offshore tax evasion') (HMRC: 2018).

Anyone caught facilitating tax evasion will be subject to Gaia Education's disciplinary procedures which may result in permanent dismissal.

You must notify us at gaiaeducationboard@gaiaeducation.org if you believe tax evasion has been occurred within the organisation.

This Business Conduct Statement has been revised and adopted by Gaia Education Board during the meeting held on 19 March 2018.