

CRIMINAL FINANCES ACT 2017

ONLINE CCO E-LEARNING TRAINING

#DemonstratingaDefence



The Criminal Finances Act 2017 took effect from 30 September 2017. There are two Corporate Criminal Offences (CCO) that apply to organisations that fail to prevent associated persons from criminally facilitating tax evasion.



Communication and Training is one of the key Six Guiding Principles in establishing a defence from prosecution as set out in HMRC's CCO guidance.



Our CCO eLearning courses are designed to provide training to your staff on the legislation and support your defence in preventing the facilitation of tax evasion.

FOR MORE INFORMATION

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We partnered with BDO to prepare the business for CCO because they provided a pragmatic and collaborative experience ensuring the training remained relevant to our business. We were very pleased with the content, it looked good and was easy to follow.

HEAD OF TAX | MACE GROUP

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CCO eLearning - FAQs

1 WHO SHOULD DO THE TRAINING IN MY ORGANISATION?

All staff are 'associated persons' as defined by the legislation and therefore would benefit from training.

As a priority, all those in your business who are able to have some influence on financial transactions (e.g., those in Finance, HR, Payroll, Accounts Payable, Accounts Receivable, Sales, Procurement) should receive the training.

2 IS IT APPLICABLE TO MY BUSINESS?

YES - the legislation applies to all businesses (namely, corporates bodies and partnerships) whatever their size or industry sector. It is also relevant to all taxes.

3 HOW LONG DOES THE TRAINING LAST?

The **STANDARD** version (that can also be customised as needed) takes circa 30-40 minutes, including a pass/fail test at the end (that is retaken until a pass is established).

4 WHAT IS IT BUILT IN?

The training is built in Articulate Storyline 360. This is an eLearning authoring software package and works on almost all Learning Management Systems (LMS). The training is issued to you in html5 format based in SCORM 1.2. This also makes it mobile and tablet ready.

A web version is also available.

5 WHERE CAN I FIND MORE INFORMATION AND CAN I SEE A DEMO?

Please click here to purchase, for more information or access a short online demo: <https://store.bdo.co.uk>.

Alternatively, reach out to one of the contacts overleaf for a full demo or any questions including about customisation.

6 WHAT'S IN THE TRAINING?

- ▶ Sets out the background to the domestic and overseas Corporate Criminal Offences
- ▶ Explains why CCO is important to your business
- ▶ Includes case studies and practical examples
- ▶ Describes the relevant defences
- ▶ Provides 'red flags' and real examples so that staff can recognise and report incidents where they may suspect the facilitation of tax evasion
- ▶ Includes ten random multiple choice questions as an assessment at the end of the training.

7 CAN THE TRAINING BE CUSTOMISED?

YES - we offer a **CUSTOMISED** version and this can include your company name, logo and relevant images as well as relevant case studies and details of your own whistleblowing mechanisms. You can also embed relevant policies and procedures within the actual training module. Training in other languages is also available.

8 HOW MUCH DOES IT COST?

1) UPFRONT COST (EXCLUDES VAT)

- ▶ **STANDARD** version (published as a SCORM or web version): £3,000
- ▶ **CUSTOMISED** version costs from £4,200-£12,000 depending on number of customisation. Most < £6,000.

Both offered with no cap on users (ie no added cost per user).

2) ANNUAL LICENCE

- ▶ There is an annual licence cost of £1,500 for **STANDARD** and **CUSTOMISED** versions which is due 12 months after the provision of the module. You can cancel the annual refresh by email at any time prior to the refresh.

BACKGROUND

In 2017 the Government introduced two new criminal offences that apply to corporations or partnerships ("relevant bodies") who fail to prevent the facilitation of (In other words: help to carry out) tax evasion.

THE CRIMINAL FINANCES ACT 2017

This legislation aims to overcome the difficulties in attributing criminal liability to bodies for the criminal acts of those who act for or on their behalf. This is part of a wider focus on financial crime and those who facilitate or enable financial crime.

This training is a formal requirement for all our staff to comply with this legislation.

Select the forward arrow to continue.



STAYING VIGILANT

It is very important that you are aware of the triggers and behaviours which could be an indication that there is facilitation of tax evasion.

Select each tab to find out more.

Knowledge or suspicion

Red flags

Actions

ACTIONS

You do not need to be certain that tax evasion is taking place to make a report, or simply pick up the phone.

Remember, turning a blind eye to the facilitation of tax evasion could lead to our business being liable under this legislation.

What you should do

If you do suspect that someone within our business or a third-party supplier or other associated person is facilitating tax evasion, you should contact our Head of Compliance/Money Laundering Reporting Officer (MLRO)/Line Manager who will then deal with this matter.



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