

# THE CCO TOOLKIT

*“Everything you need to develop a defence to the CCO legislation.”*

## WHAT IS CCO?

**The Corporate Criminal Offences ('CCO') legislation means that your business can be prosecuted if it fails to prevent an Associated Person facilitating tax evasion.**

There is no de minimis and all businesses with any form of UK connection are caught. You can even be held liable for fraudulent activity within your supply chain about which you have no knowledge and by the actions of third parties who provide services for or on your behalf.

The penalties include criminal prosecution, unlimited financial penalty and reputational damage. However, developing a defence can be relatively straightforward, provided the approach you take is proportionate to the size and complexity of your business.

HMRC has provided guidance on what are proportionate steps for all organisations including SMEs. These steps include undertaking a CCO risk assessment, developing policies and procedures that demonstrate a commitment to prevent facilitation of tax evasion, monitoring appropriate whistleblowing and escalation processes and rolling out training for staff.

## WHAT IS BDO'S CCO TOOLKIT?

Developed with SMEs in mind, but can be referenced by all businesses, the CCO Toolkit is an interactive document providing guidance and links to a set of templates policies and tools that will enable you to formulate a response to the legislation.

Based on feedback from other clients, spending only a few hours working through the Toolkit puts you in a strong position in terms of developing your CCO defence.

Comprehensive support and guidance is provided and you will benefit from BDO's deep knowledge of helping larger companies implement this on a global scale, across multiple sectors.

The CCO Toolkit includes the following template documents to assist you in updating your existing controls:

1. CCO Risk Assessment guidance, including example risk areas;
2. Template CCO Risk Register;
3. Example CCO Response Implementation Plan;
4. Board Paper on CCO;
5. Detailed internal communication on CCO;
6. Internal CCO Policy and Employee Code of Conduct on CCO;
7. Due diligence checklist for suppliers on CCO;
8. External CCO communication and contractual terms for suppliers;
9. Individual Contractors and Agency declaration templates; and
10. Internal Supplier Due Diligence Checklist.



BDO's CCO Toolkit, founded on HMRC's Six Guiding Principles, gives you what you need to respond.



RISK ASSESSMENT



TOP LEVEL COMMITMENT



DUE DILIGENCE



PROPORTIONALITY OF REASONABLE PROCEDURES



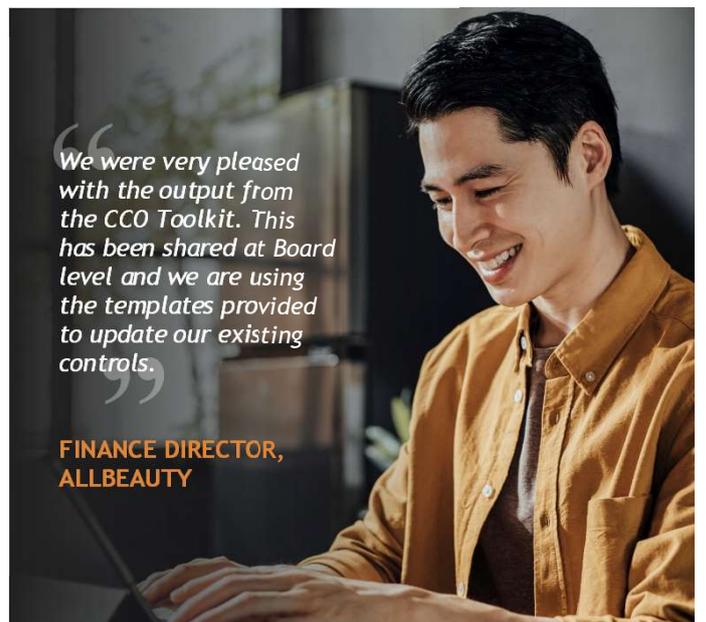
COMMUNICATION AND TRAINING



MONITORING AND REVIEW

The CCO Toolkit is £2,500 + VAT

<https://store.bdo.co.uk/>



*“We were very pleased with the output from the CCO Toolkit. This has been shared at Board level and we are using the templates provided to update our existing controls.”*

**FINANCE DIRECTOR,  
ALLBEAUTY**

## 6. MONITOR AND REVIEW

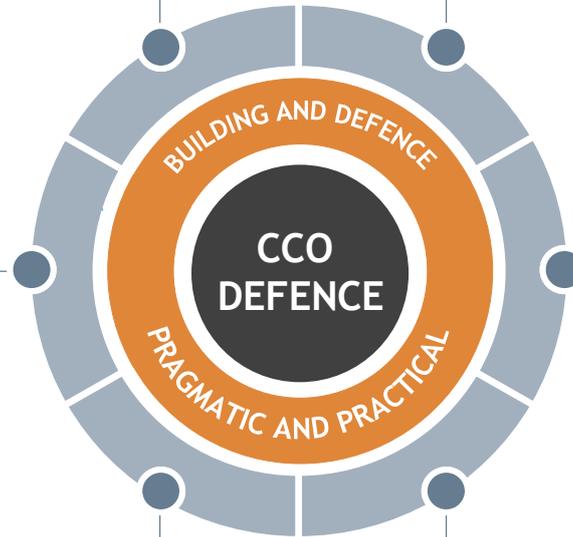
Having provided you with the tools you need to start building a defence, and guidance on implementation, it's over to you to monitor your risks.

## 5. COMMUNICATION

All organisations should raise awareness of CCO legislation both internally and externally. The Toolkit provides the templates you need. You can also purchase separately a CCO eLearning Module.

## 4. PROPORTIONALITY

The Toolkit helps you determine the level of impact of the CCO legislation for you. Based on the size and complexity of your business, your prevention procedures must match the level of risk.



## 1. RISK ASSESSMENT

The key first step - you must document a CCO Risk Assessment. The Toolkit provides a CCO Risk Register template with detailed guidance for completion.

## 2. TOP LEVEL COMMITMENT

You need to demonstrate involvement at a senior level. The Toolkit provides an example Board paper and a CCO Policy template to roll out across the business.

## 3. DUE DILIGENCE

A key control and area of current HMRC focus. The Toolkit provides suggested updates to your supplier take on process which is aligned to HMRC guidance.

The CCO Toolkit costs £2,500 + VAT

It is available at our BDO STORE: <https://store.bdo.co.uk/>

Also available on the BDO STORE is CCO eLearning training

Our interactive CCO eLearning training module is available for your teams to complete online or can be incorporated within your learning management system or similar. We also have Bribery Act, Data Protection, AML and others.

Please contact us at [compliance@bdo.co.uk](mailto:compliance@bdo.co.uk) if you are interested in a more customised version where we can brand case studies to better meet the risks your organisation faces.

