Statement from the Board

The prevention of fraud, bribery and tax evasion facilitation

30 July 2026

Approved by VisitScotland Board

1 Background

The Bribery Act 2010, Criminal Finances Act 2017 and Economic Crime and Corporate Transparency Act 2023 set out strict corporate criminal offences.

The Bribery Act 2010 sets out a corporate criminal offence which makes organisations liable if they fail to prevent bribery.

The Criminal Finances Act 2017 sets out that corporate bodies are criminally liable if they fail to prevent tax evasion by either a member of their staff or an external agent.

The Economic Crime and Corporate Transparency Act 2023 introduced a failure to prevent fraud offence which holds certain organisations criminally liable if an employee, agent or other associated person commits fraud for the benefit of the organisation or a client, and the business has not put in place reasonable procedures to prevent such activity.

An organisation can be found guilty of these offences even if senior management is not involved in or is unaware of the act itself. The only defence is to have adequate procedures in place to prevent the bribery, fraud or tax evasion taking place.

2 Top level commitment

The VisitScotland Board is committed to maintaining the highest standards of integrity, accountability and ethical conduct. VisitScotland does not condone and has a zero-tolerance approach to accepting or receiving bribes, the facilitation of tax evasion and fraud. We firmly reject these offences in all their forms and do not tolerate them either within our business, or within the operations of our suppliers who provide services on our behalf.

The Board recognises its responsibility to set the tone and to ensure robust procedures are in place to prevent, detect and respond to any such misconduct.

We are committed to:

- **Compliance with legal and regulatory requirements**, including the Bribery Act 2010, the Criminal Finances Act 2017 and Economic Crime and Corporate Transparency Act 2023
- **Conducting risk assessments** and implementing proportionate risk-based prevention procedures
- **Promoting a culture of honesty and openness**, where wrongdoing is not tolerated and concerns can be raised without fear

- **Ensuring effective due diligence** is undertaken in respect of staff, partners, suppliers and contractors
- **Providing appropriate training and awareness** so that individuals understand their responsibilities and the standards expected of them
- **Ensuring robust reporting and investigation mechanisms**, including whistleblowing arrangements, are in place and actively supported
- **Monitoring and keeping our policies and prevention procedures under review**
- **Taking decisive action** where breaches occur, including disciplinary measures and, where appropriate, referral to law enforcement agencies.

The Board will keep these arrangements under regular review to ensure they remain effective, proportionate and aligned with best practice.

All Board members, employees, and those acting on behalf of the organisation are expected to uphold this commitment and to act with integrity at all times.

3 VisitScotland policies related to this statement

- Anti-criminal Finance Policy
- Anti-bribery and Corruption Policy
- Disciplinary Policy
- Fraud Policy and Fraud Response Plan
- Whistleblowing Policy