

*These notes refer to the Fraud Act 2006 (c.35)  
which received Royal Assent on 8 November 2006*

# **FRAUD ACT 2006**

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### ***Schedule 1: Minor and Consequential Amendments***

##### **Finance Act 1982**

Paragraph 19 amends section 11, which enables the Commissioners of Customs and Excise to institute proceedings under the Theft Act 1968, the Theft Act 1978 etc, notwithstanding the fact that payments may be due to the Intervention Board for Agricultural Produce. The amendment adds the Fraud Act 2006 to the list of Acts in respect of which proceedings may be taken.