



Criminal Finances Act 2017

2017 CHAPTER 22

PART 3

CORPORATE OFFENCES OF FAILURE TO PREVENT FACILITATION OF TAX EVASION

Consequential amendments and interpretation

51 Consequential amendments

- (1) In section 61(1) of the Serious Organised Crime and Police Act 2005 (offences to which investigatory powers etc apply) after paragraph (h) insert—
 - “(i) any offence under section 45 or 46 of the Criminal Finances Act 2017 (failure to prevent the facilitation of UK tax evasion offences or foreign tax evasion offences).”
- (2) In Schedule 1 to the Serious Crime Act 2007 (serious offences)—
 - (a) in Part 1 (serious offences in England and Wales), in the heading before paragraph 8 insert “etc” at the end and in paragraph 8 at the end insert—
 - “(6) An offence under section 45 or 46 of the Criminal Finances Act 2017 (failure to prevent the facilitation of UK tax evasion offences or foreign tax evasion offences).”;
 - (b) in Part 1A (serious offences in Scotland) in the heading before paragraph 16G insert “etc” at the end and in paragraph 16G at the end insert—
 - “(5) An offence under section 45 or 46 of the Criminal Finances Act 2017 (failure to prevent the facilitation of UK tax evasion offences or foreign tax evasion offences).”;
 - (c) in Part 2 (serious offences in Northern Ireland) in the heading before paragraph 24 insert “etc” at the end and in paragraph 24 at the end insert—
 - “(6) An offence under section 45 or 46 of the Criminal Finances Act 2017 (failure to prevent the facilitation of UK tax evasion offences or foreign tax evasion offences).”

Status: This is the original version (as it was originally enacted).

- (3) In Part 2 of Schedule 17 to the Crime and Courts Act 2013 (offences in relation to which a deferred prosecution agreement may be entered into) after paragraph 26A insert—

“26B An offence under section 45 or 46 of the Criminal Finances Act 2017 (failure to prevent the facilitation of UK tax evasion offences or foreign tax evasion offences).”

52 Interpretation of Part 3

- (1) In this Part—

“conduct” includes acts and omissions;
“foreign country” means a country or territory outside the United Kingdom;
“foreign tax evasion facilitation offence” has the meaning given by section 46(6);
“foreign tax evasion offence” has the meaning given by section 46(5);
“partnership” has the meaning given by section 44(3);
“relevant body” has the meaning given by section 44(2);
“tax” includes duty and any other form of taxation (however described);
“UK tax evasion facilitation offence” has the meaning given by section 45(5) and (6);
“UK tax evasion offence” has the meaning given by section 45(4).

- (2) References in this Part to a person acting in the capacity of a person associated with a relevant body are to be construed in accordance with section 44(4).