



# Criminal Finances Act 2017

## 2017 CHAPTER 22

### PART 3

#### CORPORATE OFFENCES OF FAILURE TO PREVENT FACILITATION OF TAX EVASION

##### *Preliminary*

#### **44 Meaning of relevant body and acting in the capacity of an associated person**

- (1) This section defines expressions used in this Part.
- (2) “Relevant body” means a body corporate or partnership (wherever incorporated or formed).
- (3) “Partnership” means—
  - (a) a partnership within the meaning of the Partnership Act 1890, or
  - (b) a limited partnership registered under the Limited Partnerships Act 1907, or a firm or entity of a similar character formed under the law of a foreign country.
- (4) A person (P) acts in the capacity of a person associated with a relevant body (B) if P is—
  - (a) an employee of B who is acting in the capacity of an employee,
  - (b) an agent of B (other than an employee) who is acting in the capacity of an agent, or
  - (c) any other person who performs services for or on behalf of B who is acting in the capacity of a person performing such services.
- (5) For the purposes of subsection (4)(c) the question whether or not P is a person who provides services for or on behalf of B is to be determined by reference to all the relevant circumstances and not merely by reference to the nature of the relationship between P and B.

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**Changes to legislation:** *There are currently no known outstanding effects for the Criminal Finances Act 2017, Section 44. (See end of Document for details)*

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#### **Commencement Information**

- I1** S. 44 in force at Royal Assent for specified purposes, see s. 58
- I2** S. 44 in force at 30.9.2017 in so far as not already in force by [S.I. 2017/739](#), **reg. 3**

**Changes to legislation:**

There are currently no known outstanding effects for the Criminal Finances Act 2017, Section 44.