



# Criminal Finances Act 2017

## 2017 CHAPTER 22

### PART 3

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

##### *Offences: general and supplementary provision*

#### **48 Offences: extra-territorial application and jurisdiction**

- (1) It is immaterial for the purposes of section 45 or 46 (except to the extent provided by section 46(2)) whether—
  - (a) any relevant conduct of a relevant body, or
  - (b) any conduct which constitutes part of a relevant UK tax evasion facilitation offence or foreign tax evasion facilitation offence, or
  - (c) any conduct which constitutes part of a relevant UK tax evasion offence or foreign tax evasion offence,takes place in the United Kingdom or elsewhere.
- (2) Proceedings for an offence under section 45 or 46 may be taken in any place in the United Kingdom.
- (3) If by virtue of subsection (2) proceedings for an offence are to be taken in Scotland, they may be taken in such sheriff court district as the Lord Advocate may determine.
- (4) In subsection (3) “sheriff court district” is to be read in accordance with section 307(1) of the Criminal Procedure (Scotland) Act 1995.