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)."

(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)."

Commencement Information

I1 S. 51 in force at Royal Assent for specified purposes, see s. 58

I2 S. 51 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 51.