



Criminal Finances Act 2017

2017 CHAPTER 22

PART 3

CORPORATE OFFENCES OF FAILURE TO PREVENT FACILITATION OF TAX EVASION

Consequential amendments and interpretation

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).

Commencement Information

- I1** S. 52 in force at Royal Assent for specified purposes, see s. 58
- I2** S. 52 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 52.