

Changes to legislation: Criminal Justice and Public Order Act 1994, Paragraph 35 is up to date with all changes known to be in force on or before 11 July 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

[^{F1}SCHEDULE 7A

OFFENCES SPECIFIED FOR THE PURPOSES OF SECTION 137A

Textual Amendments

- F1** Sch. 7A inserted (31.1.2017 for specified purposes, 1.3.2018 in so far as not already in force) by [Policing and Crime Act 2017 \(c. 3\)](#), s. 183(1)(5)(e), [Sch. 15](#); S.I. 2018/227, art. 2(g)

PART 2

OFFENCES UNDER THE LAW OF SCOTLAND

- 35 An offence under section 72(1), (3) or (8) of the Value Added Tax Act 1994 (fraudulent evasion of VATetc).]

Changes to legislation:

Criminal Justice and Public Order Act 1994, Paragraph 35 is up to date with all changes known to be in force on or before 11 July 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 51(10)(a)(ia) inserted by [2003 c. 44 Sch. 36 para. 11\(3\)](#)