

Changes to legislation: There are currently no known outstanding effects for the Serious Crime Act 2007, Paragraph 16G. (See end of Document for details)

SCHEDULES

SCHEDULE 1

SERIOUS OFFENCES

[^{F1}PART 1A

SERIOUS OFFENCES IN SCOTLAND

Textual Amendments

- F1** Sch. 1 Pt. 1A inserted (1.3.2016) by [Serious Crime Act 2015 \(c. 9\)](#), s. 88(1), **Sch. 1 para. 31**; [S.I. 2016/148](#), reg. 3(f)

Offences in relation to public revenue [^{F1}etc]

Textual Amendments

- F1** Word in Sch. 1 para. 16G cross-heading inserted (27.4.2017 for specified purposes, 30.9.2017 in so far as not already in force) by [Criminal Finances Act 2017 \(c. 22\)](#), **ss. 51(2)(b)**, 58(5)(6); [S.I. 2017/739](#), **reg. 3**

- 16G (1) An offence under section 170 of the Customs and Excise Management Act 1979 (fraudulent evasion of duty etc) so far as not falling within paragraph 16A(2)(c) or 16C(2)(b) above.
- (2) An offence under section 72 of the Value Added Tax Act 1994 (fraudulent evasion of VATetc).
- (3) An offence under section 106A of the Taxes Management Act 1970 (fraudulent evasion of income tax).
- (4) An offence under section 35 of the Tax Credits Act 2002 (tax credit fraud).

[An offence under section 45 or 46 of the Criminal Finances Act 2017 (failure to ^{F2}(5) prevent the facilitation of UK tax evasion offences or foreign tax evasion offences).]

Textual Amendments

- F2** Sch. 1 para. 16G(5) inserted (27.4.2017 for specified purposes, 30.9.2017 in so far as not already in force) by [Criminal Finances Act 2017 \(c. 22\)](#), **ss. 51(2)(b)**, 58(5)(6); [S.I. 2017/739](#), **reg. 3**

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