

# SCHEDULES

## SCHEDULE 1

### SERIOUS OFFENCES

#### PART 2

#### SERIOUS OFFENCES IN NORTHERN IRELAND

##### *Offences in relation to public revenue*

- 24 (1) An offence under section 170 of the Customs and Excise Management Act 1979 (c. 2) (fraudulent evasion of duty etc.) so far as not falling within paragraph 17(2) (c) or 19(1)(b) above.
- (2) An offence under section 72 of the Value Added Tax Act 1994 (c. 23) (fraudulent evasion of VAT etc.).
- (3) An offence under section 144 of the Finance Act 2000 (c. 17) (fraudulent evasion of income tax).
- (4) An offence under section 35 of the Tax Credits Act 2002 (c. 21) (tax credit fraud).
- (5) An offence at common law of cheating in relation to the public revenue.