
Changes to legislation: There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Part 16. (See end of Document for details)

SCHEDULES

SCHEDULE 7

MISCELLANEOUS RELOCATIONS

PART 16

RELOCATION OF SECTION 144 OF FA 2000

Taxes Management Act 1970 (c. 9)

94 TMA 1970 is amended as follows.

95 After section 106 insert—

“Evasion

106A Offence of fraudulent evasion of income tax

- (1) A person commits an offence if that person is knowingly concerned in the fraudulent evasion of income tax by that or any other person.
- (2) A person guilty of an offence under this section is liable—
 - (a) on summary conviction, to imprisonment for a term not exceeding 12 months or a fine not exceeding the statutory maximum, or both, or
 - (b) on conviction on indictment, to imprisonment for a term not exceeding 7 years or a fine, or both.
- (3) In the application of subsection (2)(a)—
 - (a) in England and Wales in relation to offences committed before the commencement of section 282(3) of the Criminal Justice Act 2003, and
 - (b) in Northern Ireland,for “12 months” substitute “ 6 months ”.
- (4) This section does not apply to things done or omitted before 1st January 2001.”

Finance Act 2000 (c. 17)

96 FA 2000 is amended as follows.

97 Omit section 144 (offence of fraudulent evasion of income tax).

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Serious Organised Crime and Police Act 2005 (c. 15)

- 98 The Serious Organised Crime and Police Act 2005 is amended as follows.
- 99 In section 76(3)(n) (offence under section 144 of FA 2000 is one for which a financial reporting order may be made) for “section 144 of the Finance Act 2000 (c. 17)” substitute “ section 106A of the Taxes Management Act 1970 ”.

Serious Crime Act 2007 (c. 27)

- 100 The Serious Crime Act 2007 is amended as follows.
- 101 (1) Amend Schedule 1 as follows.
- (2) In paragraph 8(3) (offence under section 144 of FA 2000 is a serious offence in England and Wales) for “section 144 of the Finance Act 2000 (c. 17)” substitute “ section 106A of the Taxes Management Act 1970 ”.
- (3) In paragraph 24(3) (offence under section 144 of FA 2000 is a serious offence in Northern Ireland) for “section 144 of the Finance Act 2000 (c. 17)” substitute “ section 106A of the Taxes Management Act 1970 ”.

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