

## 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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*Status: This is the original version (as it was originally enacted).*

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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”.