



Criminal Finances Act 2017

2017 CHAPTER 22

PART 3

CORPORATE OFFENCES OF FAILURE TO PREVENT FACILITATION OF TAX EVASION

Offences: general and supplementary provision

49 Consent to prosecution under section 46

- (1) In this section “proceedings” means proceedings for an offence under section 46.
- (2) No proceedings may be instituted in England and Wales except by or with the consent of the Director of Public Prosecutions or the Director of the Serious Fraud Office.
- (3) No proceedings may be instituted in Northern Ireland except by or with the consent of the Director of Public Prosecutions for Northern Ireland or the Director of the Serious Fraud Office.
- (4) The Director of Public Prosecutions and the Director of the Serious Fraud Office must each exercise any function of giving consent under subsection (2) or (3) personally unless—
 - (a) the Director concerned is unavailable, and
 - (b) there is another person designated in writing by the Director concerned acting personally as the person who is authorised to exercise the function when the Director is unavailable.
- (5) In that case the other person may exercise the function but must do so personally.
- (6) No proceedings may be instituted in Northern Ireland by virtue of section 36 of the Justice (Northern Ireland) Act 2002 (delegation of functions of the DPP for Northern Ireland to persons other than the Deputy Director) except with the consent of the Director of Public Prosecutions for Northern Ireland to the institution of the proceedings.

Changes to legislation: There are currently no known outstanding effects for the Criminal Finances Act 2017, Section 49. (See end of Document for details)

- (7) The Director of Public Prosecutions for Northern Ireland must exercise personally any function of giving consent under subsection (3) or (6) unless the function is exercised personally by the Deputy Director of Public Prosecutions for Northern Ireland by virtue of section 30(4) or (7) of that Act.

Commencement Information

- I1** S. 49 in force at Royal Assent for specified purposes, see s. 58
I2 S. 49 in force at 30.9.2017 in so far as not already in force by [S.I. 2017/739, reg. 3](#)

Changes to legislation:

There are currently no known outstanding effects for the Criminal Finances Act 2017, Section 49.