



Economic Crime and Corporate Transparency Act 2023

CHAPTER 56

ECONOMIC CRIME AND CORPORATE TRANSPARENCY ACT 2023

PART 1

COMPANIES ETC

The registrar of companies

- 1 The registrar's objectives

Company formation

- 2 Statement as to lawful purposes
- 3 Information about subscribers
- 4 Proposed officers: identity verification
- 5 Proposed officers: disqualification
- 6 Persons with initial significant control: disqualification
- 7 Persons with initial significant control: identity verification

Company names

- 8 Names for criminal purposes
- 9 Names suggesting connection with foreign governments etc
- 10 Names containing computer code
- 11 Prohibition on re-registering name following direction
- 12 Prohibition on using name that another company has been directed to change
- 13 Directions to change name: period for compliance

- 14 Requirements to change name: removal of old name from public inspection
- 15 Objections to company's registered name
- 16 Misleading indication of activities
- 17 Direction to change name used for criminal purposes
- 18 Direction to change name wrongly registered
- 19 Registrar's power to change names containing computer code
- 20 Registrar's power to change company's name for breach of direction
- 21 Sections 19 and 20: consequential amendments
- 22 Company names: exceptions based on national security etc

Business names

- 23 Use of name suggesting connection with foreign governments etc
- 24 Use of name giving misleading indication of activities
- 25 Use of name that a company has been required to change
- 26 Use of name that another company has been required to change
- 27 Use of names: exceptions based on national security etc

Registered offices

- 28 Registered office: appropriate address

Registered email addresses

- 29 Registered email addresses etc
- 30 Registered email addresses: transitional provision

Disqualification in relation to companies

- 31 Disqualification for persistent breaches of companies legislation: GB
- 32 Disqualification for persistent breaches of companies legislation: NI
- 33 Disqualification on summary conviction: GB
- 34 Disqualification on summary conviction: NI
- 35 Power to impose director disqualification sanctions
- 36 Disqualification of persons designated under sanctions legislation: GB
- 37 Section 36: application to other bodies
- 38 Disqualification of persons designated under sanctions legislation: NI
- 39 Section 38: application to other bodies

Directors

- 40 Disqualified directors
- 41 Section 40: amendments to clarify existing corresponding provisions
- 42 Repeal of power to require additional statements
- 43 Prohibition on director acting unless ID verified
- 44 Prohibition on acting unless directorship notified
- 45 Registrar's power to change a director's service address

Register of members

- 46 Register of members: information to be included and powers to obtain it
- 47 Additional ground for rectifying the register of members
- 48 Register of members: protecting information
- 49 Register of members: removal of option to use central register
- 50 Membership information: one-off statement

Registration of directors, secretaries and persons with significant control

- 51 Abolition of local registers etc
- 52 Protection of date of birth information

Accounts and reports

- 53 Filing obligations of micro-entities
- 54 Filing obligations of small companies other than micro-entities
- 55 Sections 53 and 54: consequential amendments
- 56 Use or disclosure of profit and loss accounts for certain companies
- 57 Statements about exemption from audit requirements
- 58 Removal of option to abridge Companies Act accounts

Confirmation statements

- 59 Confirmation statements
- 60 Duty to confirm lawful purposes
- 61 Duty to notify a change in company's principal business activities
- 62 Duty to deliver information about exemption from Part 21A
- 63 Confirmation statements: offences

Identity verification

- 64 Identity verification of persons with significant control
- 65 Procedure etc for verifying identity
- 66 Authorisation of corporate service providers
- 67 Exemption from identity verification: national security grounds
- 68 Allocation of unique identifiers
- 69 Identity verification: material unavailable for public inspection

Striking off and restoration to the register

- 70 Registrar's power to strike off company registered on false basis
- 71 Requirements for administrative restoration

Who may deliver documents

- 72 Delivery of documents: identity verification etc
- 73 Disqualification from delivering documents
- 74 Proper delivery: requirements about who may deliver documents

Facilitating electronic delivery

- 75 Delivery of documents by electronic means
- 76 Delivery of order confirming reduction of share capital
- 77 Delivery of statutory declaration of solvency
- 78 Registrar's rules requiring documents to be delivered together

Promoting the integrity of the register

- 79 Power to reject documents for inconsistencies
- 80 Informal correction of document
- 81 Preservation of original documents
- 82 Records relating to dissolved companies etc
- 83 Power to require additional information
- 84 Registrar's notice to resolve inconsistencies

- 85 Administrative removal of material from the register
- 86 Rectification of the register under court order
- 87 Power to require businesses to report discrepancies

Inspection etc of the register

- 88 Inspection of the register: general
- 89 Copies of material on the register
- 90 Material not available for public inspection
- 91 Protecting information on the register

Registrar's functions and fees

- 92 Analysis of information for the purposes of crime prevention or detection
- 93 Fees: costs that may be taken into account

Information sharing and use

- 94 Disclosure of information
- 95 Use or disclosure of directors' address information by companies
- 96 Use or disclosure of PSC information by companies
- 97 Use of directors' address information by registrar

Overseas companies

- 98 Change of addresses of officers of overseas companies by registrar
- 99 Overseas companies: availability of material for public inspection etc
- 100 Registered addresses of an overseas company
- 101 Overseas companies: identity verification of directors

General offences and enforcement

- 102 General false statement offences
- 103 False statement offences: national security etc defence
- 104 Financial penalties

Rectification of addresses and service of documents

- 105 Registered office: rectification of register
- 106 Rectification of register: service addresses
- 107 Rectification of register: principal office addresses
- 108 Service of documents on people with significant control

PART 2

PARTNERSHIPS

CHAPTER 1

LIMITED PARTNERSHIPS ETC.

Meaning of "limited partnership"

- 109 Meaning of "limited partnership"

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

Required information about limited partnerships

- 110 Required information about partners
- 111 Required information about partners: transitional provision
- 112 Details about general nature of partnership business

Registered offices

- 113 A limited partnership's registered office
- 114 A limited partnership's registered office: transitional provision
- 115 A limited partnership's registered office: consequential amendments

Registered email addresses

- 116 A limited partnership's registered email address
- 117 A limited partnership's registered email address: transitional provision

The general partners

- 118 Restrictions on general partners
- 119 Officers of general partners
- 120 Officers of general partners: transitional provision

Removal of option to authenticate application by signature

- 121 Removal of option to authenticate application by signature

Changes in partnerships

- 122 Notification of information about partners
- 123 New partners: transitional provision about required information
- 124 New general partners: transitional provision about officers
- 125 Notification of other changes
- 126 Confirmation statements
- 127 Confirmation statements: Scottish partnerships

Accounts

- 128 Power for HMRC to obtain accounts

Dissolution, winding up and sequestration

- 129 Dissolution and winding up: modifications of general law
- 130 Dissolution by the court when a partner has a mental disorder
- 131 Winding up limited partnerships on grounds of public interest
- 132 Winding up dissolved limited partnerships
- 133 Power to make provision about winding up
- 134 Winding up of limited partnerships: concurrent proceedings
- 135 Sequestration of limited partnerships: concurrent winding up proceedings

The register of limited partnerships

- 136 The register of limited partnerships
- 137 Material not available for public inspection
- 138 Records relating to dissolved or deregistered limited partnerships

Disclosure of information

- 139 Disclosure of information about partners

The registrar's role relating to dissolution, revival and deregistration

- 140 Duty to notify registrar of dissolution
141 Registrar's power to confirm dissolution of limited partnership
142 Registrar's power to confirm dissolution: transitional provision
143 Voluntary deregistration of limited partnership
144 Removal of limited partnership from index of names

Delivery of documents

- 145 Delivery of documents relating to limited partnerships
146 General false statement offences

National security exemption from identity verification

- 147 National security exemption from identity verification

Service on a limited partnership

- 148 Service on a limited partnership

Application of other laws

- 149 Application of company law
150 Application of Partnership Act 1890 (meaning of firm)

Regulations

- 151 Limited partnerships: regulations

Further amendments

- 152 Limited partnerships: further amendments

CHAPTER 2

MISCELLANEOUS PROVISION ABOUT PARTNERSHIPS

- 153 Registration of qualifying Scottish partnerships
154 Power to amend disqualification legislation in relation to relevant entities: GB
155 Power to amend disqualification legislation in relation to relevant entities: NI

PART 3

REGISTER OF OVERSEAS ENTITIES

The register and registration

- 156 Register of overseas entities
157 Required information about overseas entities: address information
158 Registration of information about land
159 Registration of information about trusts

- 160 Registration of information about managing officers: age limits
- 161 Registrable beneficial owners: cases involving trusts
- 162 Registrable beneficial owners: nominees
- 163 Information about changes in beneficiaries under trusts
- 164 Applications for removal
- 165 Verification of registrable beneficial owners and managing officers

Inspection of the register and protection of information

- 166 Material unavailable for public inspection: verification information
- 167 Material unavailable for public inspection
- 168 Protection of information

Correction or removal of material on the register

- 169 Resolving inconsistencies in the register
- 170 Administrative removal of material from register

Offences

- 171 False statement offences in connection with information notices
- 172 General false statement offences
- 173 Enforcement of requirement to register: updated language about penalties etc

Miscellaneous

- 174 Overseas entities: further information for transitional cases
- 175 Financial penalties: interaction with offences
- 176 Meaning of “service address”
- 177 Meaning of “registered overseas entity” in land registration legislation
- 178 Power to apply Part 1 amendments to register of overseas entities

PART 4

CRYPTOASSETS

- 179 Cryptoassets: confiscation orders
- 180 Cryptoassets: civil recovery
- 181 Cryptoassets: terrorism

PART 5

MISCELLANEOUS

Money laundering and terrorist financing

- 182 Money laundering: exiting and paying away exemptions
- 183 Money laundering: exemptions for mixed-property transactions
- 184 Money laundering: offences of failing to disclose
- 185 Money laundering: information orders
- 186 Terrorist financing: information orders
- 187 Enhanced due diligence: designation of high-risk countries

Disclosures to prevent, detect or investigate economic crime etc

- 188 Direct disclosures of information: restrictions on civil liability
- 189 Indirect disclosure of information: restrictions on civil liability

- 190 Meaning of “privileged disclosure”
- 191 Meaning of “relevant actions”
- 192 Meaning of “business relationship”
- 193 Other defined terms in sections 188 to 191

Power to strike out certain claims

- 194 Strategic litigation against public participation: requirement to make rules of court
- 195 Meaning of “SLAPP” claim

Attributing criminal liability for economic crimes to certain bodies

- 196 Attributing criminal liability for economic crimes to certain bodies
- 197 Power to amend list of economic crimes
- 198 Offences under section 196 committed by partnerships

Failure to prevent fraud

- 199 Failure to prevent fraud
- 200 Fraud offences: supplementary
- 201 Section 199: large organisations
- 202 Large organisations: parent undertakings
- 203 Offences under section 199 committed by partnerships
- 204 Guidance about preventing fraud offences
- 205 Failure to prevent fraud: minor definitions
- 206 Failure to prevent fraud: miscellaneous

Regulatory and investigatory powers

- 207 Law Society: powers to fine in cases relating to economic crime
- 208 Scottish Solicitors’ Discipline Tribunal: powers to fine in cases relating to economic crime
- 209 Regulators of legal services: objective relating to economic crime
- 210 Approved regulators: information powers relating to economic crime
- 211 Serious Fraud Office: pre-investigation powers

Reports on payments to governments

- 212 Reports on payments to governments regulations: false statement offences etc

Reports on implementation

- 213 Reports on the implementation and operation of Parts 1 to 3

Sanctions enforcement: monetary penalties

- 214 Sanctions enforcement: monetary penalties

Report on costs orders for proceedings for civil recovery

- 215 Report on costs orders for proceedings for civil recovery

PART 6

GENERAL

- 216 Power to make consequential provision
- 217 Regulations
- 218 Extent
- 219 Commencement
- 220 Transitional provision
- 221 Short title

SCHEDULES

SCHEDULE 1 — Register of members: consequential amendments

- 1 The Companies Act 2006 is amended as follows.
- 2 In section 112 (the members of a company), omit subsection...
- 3 (1) Section 127 (register to be evidence) is amended as...
- 4 In section 129 (overseas branch registers), omit subsection (6).
- 5 In section 286 (votes of joint holders of shares), in...
- 6 In section 311 (contents of notices of meetings), in subsection...
- 7 In section 360B (traded companies: requirements for participating in and...
- 8 In section 554 (registration of allotment), omit subsection (2A).
- 9 In section 558 (when shares are allotted), omit the words...
- 10 In section 588 (liability of subsequent holders of shares), in...
- 11 In section 605 (liability of subsequent holders of shares), in...
- 12 In section 616 (interpretation of Chapter 7), in subsection (3),...
- 13 In section 655 (shares no bar to damages against company),...
- 14 In section 724 (Treasury shares), in subsection (4), omit the...
- 15 In section 770 (registration of transfer), omit subsection (3).
- 16 In section 771 (procedure on transfer being lodged), omit subsection...
- 17 In section 772 (transfer of shares on application of transferor)—...
- 18 In section 786 (provision enabling or requiring arrangements to be...
- 19 In section 853B (duties to notify a relevant event), omit...
- 20 In section 853F (duty to deliver shareholder information: non-traded companies),...
- 21 In section 1028A (administrative restoration of company with share warrants),...
- 22 In section 1032A (restoration by court of company with share...
- 23 (1) Section 1081 (annotation of the register) is amended as...
- 24 In section 1136 (regulations about where certain company records to...
- 25 In Schedule 5 (communications by a company), in paragraph 16,...

SCHEDULE 2 — Abolition of certain local registers

PART 1 — REGISTER OF DIRECTORS

- 1 The Companies Act 2006 is amended as follows.
- 2 Omit— (a) sections 161A to 167F (register of directors etc);...
- 3 (1) Before section 168 (and before the italic heading before...

PART 2 — REGISTER OF SECRETARIES

- 4 The Companies Act 2006 is amended as follows.
- 5 Omit sections 274A to 279F (register of secretaries etc) (including...

- 6 Before section 280 insert— Notification of information about secretaries Duty...
- PART 3 — REGISTER OF PEOPLE WITH SIGNIFICANT CONTROL
- 7 The Companies Act 2006 is amended as follows.
- 8 In section 790A (overview of Part)— (a) in paragraph (b),...
- 9 In section 790C (key terms), omit subsection (10).
- 10 After section 790C insert— References to “confirmation” etc of information...
- 11 For sections 790D and 790E substitute— Duty to find out...
- 11 In section 790F (failure by company to comply with information...
- 12 For sections 790G and 790H substitute— Duty to notify company...
- 13 In section 790I (enforcement of disclosure requirements), for the words...
- 14 After section 790I insert— Power to impose further duties Power...
- 15 In section 790J (power to make exemptions)—
- 16 (1) Section 790K (required particulars) is amended as follows.
- 17 In section 790L (required particulars: power to amend), for subsection...
- 18 After section 790L insert— CHAPTER 2A Duty to notify registrar...
- 19 Omit Chapters 3 and 4 of Part 21A (company registers...
- 20 (1) Schedule 1B (enforcement of disclosure requirements in relation to...
- PART 4 — CONSEQUENTIAL AMENDMENTS
- 21 The Companies Act 2006 is amended as follows.
- 22 (1) Section 12 (statement of proposed officers) is amended as...
- 23 In section 12A (statement of initial significant control), for subsection...
- 24 (1) Section 95 (statement of proposed secretary) is amended as...
- 25 (1) Section 156 (direction requiring company to make appointment of...
- 26 In section 156B (power to provide for exceptions from requirement...
- 27 In section 156C (existing director who is not a natural...
- 28 In section 853B (duties to notify a relevant event)—
- 29 In section 1079B (duty to notify directors), in subsections (1)(b)...
- 30 In section 1136 (regulations about where certain company records to...
- 31 In paragraph 4 of Schedule 5 (communications by a company)—...
- 32 In Schedule 8 (index of defined expressions), omit the entries...

SCHEDULE 3 — Disclosure of information: consequential amendments

- 1 Companies Act 2006
- 2 In section 242 (protected information: restriction on disclosure by registrar),...
- 3 (1) Section 243 (permitted disclosure by the registrar) is amended...
- 4 Economic Crime (Transparency and Enforcement) Act 2022
- 5 In section 40 (sharing of information by HMRC), in subsection...
- 6 In section 44 (interpretation), in subsection (1), at the end...

SCHEDULE 4 — Required information

SCHEDULE 5 — Limited partnerships: consequential amendments

- 1 The Limited Partnerships Act 1907 is amended as follows.
- 2 Before section 1 (short title) insert— Short title and interpretation...
- 3 Before section 4 (definition and constitution of limited partnership) insert—...
- 4 Before section 6 (modifications of general law in case of...
- 5 Before section 8 (duty to register and designate) insert— Registration...
- 6 Before section 15 (the registrar) insert— The registrar .

SCHEDULE 6 — Duty to deliver information about changes in beneficiaries

- 1 The Economic Crime (Transparency and Enforcement) Act 2022 is amended...
- 2 (1) Section 7 (updating duty) is amended as follows.
- 3 (1) Section 9 (application for removal) is amended as follows....
- 4 For section 12 substitute— Duty to take steps to obtain...
- 5 In section 13, at the end insert—
- 6 After section 17 insert— Exceptions to duty to provide change...
- 7 In section 43 (transitional information), after subsection (1) insert—
- 8 In section 44 (interpretation), omit subsection (2).

SCHEDULE 7 — Overseas entities: further information for transitional cases

- 1 The Economic Crime (Transparency and Enforcement) Act 2022 is amended...
- 2 In section 16 (verification of registrable beneficial owners and managing...
- 3 After section 43 insert— Duty to deliver further information for...
- 4 After Schedule 5 insert— SCHEDULE 6 Duty to deliver further...

SCHEDULE 8 — Cryptoassets: confiscation orders

PART 1 — ENGLAND AND WALES

- 1 Introductory
- 2 Seizure of property
- 3 (1) Section 47C (power to seize property) is amended as...
- 4 In section 47R (release of property), in subsection (3)(b), at...
- 5 Detention and release of property
- 6 In section 47L (further detention pending variation of restraint order),...
- 7 (1) Section 47M (further detention in other cases) is amended...
- 8 In section 47R (release of property), after subsection (5) insert—...
- 9 Property held by persons subject to confiscation orders: destruction, realisation etc
- 10 (1) Section 51 (powers of enforcement receiver) is amended as...
- 11 (1) Section 67 (seized money) is amended as follows.
- 12 After section 67 insert— Cryptoassets (1) This section applies to cryptoassets which—
- 13 After section 67A insert— Destruction of seized cryptoassets (1) This section applies to cryptoassets which are held by...
- 14 (1) Section 67C (sections 67A and 67B: appeals) is amended...
- 15 In section 67D (proceeds of realisation), in subsection (1)(b), after...
- 16 For the italic heading before section 67, substitute “Enforcement: money,...
- 17 In section 69 (powers of court and receiver etc), after...
- 18 Interpretation and miscellaneous provision

PART 2 — SCOTLAND

- 19 Introductory
- 20 Seizure of property
- 21 (1) Section 127C (power to seize property) is amended as...
- 22 In section 127Q (release of property), in subsection (3)(b), at...
- 23 Detention and release of property
- 24 In section 127L (further detention pending variation of restraint order),...
- 25 (1) Section 127M (further detention in other cases) is amended...
- 26 In section 127Q (release of property), after subsection (5) insert—...

- 27 Property held by persons subject to confiscation orders: destruction, realisation etc
- 28 (1) Section 131ZA (seized money) is amended as follows.
- 29 After section 131ZA insert— Cryptoassets (1) This section applies to cryptoassets which—
- 30 After section 131A insert— Destruction of seized cryptoassets (1) This section applies to cryptoassets which are held by...
- 31 (1) Section 131C (sections 131A and 131B: appeals) is amended...
- 32 In section 131D (proceeds of realisation), in subsection (1)(b), after...
- 33 For the italic heading before section 131ZA, substitute “Enforcement: money,...
- 34 Omit the italic heading before section 131A.
- 35 In section 132 (powers of court and administrator etc), after...
- 36 Interpretation and miscellaneous provision
PART 3 — NORTHERN IRELAND
- 37 Introductory
- 38 Seizure of property
- 39 (1) Section 195C (power to seize property) is amended as...
- 40 In section 195R (release of property), in subsection (3)(b), at...
- 41 Detention and release of property
- 42 In section 195L (further detention pending variation of restraint order),...
- 43 (1) Section 195M (further detention in other cases) is amended...
- 44 In section 195R (release of property), after subsection (5) insert—...
- 45 Property held by persons subject to confiscation orders: destruction, realisation etc
- 46 (1) Section 199 (powers of enforcement receiver) is amended as...
- 47 (1) Section 215 (seized money) is amended as follows.
- 48 After section 215 insert— Cryptoassets (1) This section applies to cryptoassets which—
- 49 After section 215A insert— Destruction of seized cryptoassets (1) This section applies to cryptoassets which are held by...
- 50 (1) Section 215C (sections 215A and 215B: appeals) is amended...
- 51 In section 215D (proceeds of realisation), in subsection (1)(b), after...
- 52 For the italic heading before section 215, substitute “Enforcement: money,...
- 53 In section 217 (powers of court and receiver etc), after...
- 54 Interpretation and miscellaneous provision
PART 4 — REGULATIONS
- 55 (1) Section 459 of the Proceeds of Crime Act 2002...

SCHEDULE 9 — Cryptoassets: civil recovery

PART 1 — AMENDMENTS OF PART 5 OF THE PROCEEDS OF CRIME ACT 2002

- 1 In Part 5 of the Proceeds of Crime Act 2002...
- PART 2 — CONSEQUENTIAL AND OTHER AMENDMENTS
- 2 Amendments to the Proceeds of Crime Act 2002
- 3 (1) Part 2 of the Proceeds of Crime Act 2002...
- 4 (1) Part 3 of the Proceeds of Crime Act 2002...
- 5 (1) Part 4 of the Proceeds of Crime Act 2002...
- 6 (1) Part 5 of the Proceeds of Crime Act 2002...
- 7 In section 316(1) (general interpretation)— (a) in the definition of...
- 8 (1) Part 8 of the Proceeds of Crime Act 2002...

- 9 In section 438 of the Proceeds of Crime Act 2002...
- 10 In section 441 of the Proceeds of Crime Act 2002...
- 11 In section 450 of the Proceeds of Crime Act 2002...
- 12 In section 453A of the Proceeds of Crime Act 2002...
- 13 In section 453B of the Proceeds of Crime Act 2002...
- 14 In section 453C of the Proceeds of Crime Act 2002...
- 15 (1) Section 459 of the Proceeds of Crime Act 2002...
- 16 Amendments to the Civil Jurisdiction and Judgments Act 1982
- 17 Amendments to the UK Borders Act 2007

SCHEDULE 10 — Cryptoassets: terrorism

PART 1 — AMENDMENTS TO THE ANTI-TERRORISM, CRIME AND SECURITY ACT 2001

- 1 Schedule 1 to the Anti-terrorism, Crime and Security Act 2001...
 - 2 After Part 4B insert— PART 4BA Seizure and detention of...
 - 3 In Part 1, in paragraph 1(1) (terrorist cash), for “and...
 - 4 In Part 4B (forfeiture of terrorist money held in bank...
 - 5 In Part 6, in paragraph 19(1), at the appropriate places...
- ##### PART 2 — AMENDMENTS TO THE TERRORISM ACT 2000
- 6 The Terrorism Act 2000 is amended as follows.
 - 7 In Schedule 6 (financial information)— (a) in paragraph 6(1) (meaning...
 - 8 In section 123 (orders and regulations), after subsection (6ZE) insert —...

SCHEDULE 11 — Economic crime offences

- 1 Common law offences
- 2 Conspiracy to defraud.
- 3 In Scotland, the following offences at common law—
- 4 Statutory offences
- 5 An offence under any of the following provisions of the...
- 6 An offence under any of the following provisions of the...
- 7 An offence under the Forgery and Counterfeiting Act 1981 (forgery,...
- 8 An offence under section 72 of the Value Added Tax...
- 9 An offence under section 46A of the Criminal Law (Consolidation)...
- 10 An offence under any of the following sections of the...
- 11 An offence under any of the following sections of the...
- 12 An offence under any of the following sections of the...
- 13 An offence under any of the following sections of the...
- 14 An offence under any of the following sections of the...
- 15 An offence under any of the following sections of the...
- 16 An offence under section 49 of the Criminal Justice and...
- 17 An offence under any of the following sections of the...
- 18 An offence under section 45 or 46 of the Criminal...
- 19 An offence under regulation 86 of the Money Laundering, Terrorist...
- 20 An offence under regulations made under section 49 of the...
- 21 An offence under section 199 of this Act (failure to...
- 22 (1) An offence under an instrument made under section 2(2)...

SCHEDULE 12 — Criminal liability of bodies: economic crimes

- 1 Common law offences
- 2 Conspiracy to defraud.
- 3 In Scotland, the following offences at common law—

- 4 Statutory offences
- 5 An offence under any of the following provisions of the...
- 6 An offence under any of the following provisions of the...
- 7 An offence under the Forgery and Counterfeiting Act 1981 (forgery,...
- 8 An offence under section 72 of the Value Added Tax...
- 9 An offence under section 46A of the Criminal Law (Consolidation)...
- 10 An offence under any of the following sections of the...
- 11 An offence under any of the following sections of the...
- 12 An offence under any of the following sections of the...
- 13 An offence under section 993 of the Companies Act 2006...
- 14 An offence under any of the following sections of the...
- 15 An offence under any of the following sections of the...
- 16 An offence under section 49 of the Criminal Justice and...
- 17 An offence under any of the following sections of the...
- 18 An offence under regulation 86 of the Money Laundering, Terrorist...
- 19 An offence under regulations made under section 49 of the...
- 20 (1) An offence under an instrument made under section 2(2)...

SCHEDULE 13 — Failure to prevent fraud: fraud offences

- 1 Common law offences
- 2 In Scotland, the following offences at common law—
- 3 Statutory offences
- 4 An offence under any of the following provisions of the...
- 5 An offence under section 993 of the Companies Act 2006...
- 6 An offence under any of the following provisions of the...