

SCHEDULES

SCHEDULE 12

Section 196

CRIMINAL LIABILITY OF BODIES: ECONOMIC CRIMES

Common law offences

- 1 Cheating the public revenue.
- 2 Conspiracy to defraud.
- 3 In Scotland, the following offences at common law—
 - (a) fraud;
 - (b) uttering;
 - (c) embezzlement;
 - (d) theft.

Statutory offences

- 4 An offence under any of the following provisions of the Theft Act 1968—
 - (a) section 1 (theft);
 - (b) section 17 (false accounting);
 - (c) section 19 (false statements by company directors etc);
 - (d) section 20 (suppression etc of documents);
 - (e) section 24A (dishonestly retaining a wrongful credit).
- 5 An offence under any of the following provisions of the Theft Act (Northern Ireland) 1969—
 - (a) section 1 (theft);
 - (b) section 17 (false accounting);
 - (c) section 18 (false statements by company directors etc);
 - (d) section 19 (suppression etc of documents);
 - (e) section 23A (dishonestly retaining a wrongful credit).
- 6 An offence under any of the following provisions of the Customs and Excise Management Act 1979—
 - (a) section 68 (offences in relation to exportation of prohibited or restricted goods);
 - (b) section 167 (untrue declarations etc);
 - (c) section 170 (fraudulent evasion of duty).
- 7 An offence under the Forgery and Counterfeiting Act 1981 (forgery, counterfeiting and kindred offences).
- 8 An offence under section 72 of the Value Added Tax Act 1994 (fraudulent evasion of VAT).

Status: This is the original version (as it was originally enacted).

- 9 An offence under section 46A of the Criminal Law (Consolidation) (Scotland) Act 1995 (false monetary instruments).
- 10 An offence under any of the following sections of the Financial Services and Markets Act 2000—
- (a) section 23 (contravention of prohibition on carrying on regulated activity unless authorised or exempt);
 - (b) section 25 (contravention of restrictions on financial promotion);
 - (c) section 85 (prohibition on dealing etc in transferable securities without approved prospectus);
 - (d) section 398 (misleading the FCA or PRA).
- 11 An offence under any of the following sections of the Terrorism Act 2000—
- (a) section 15 (fund-raising);
 - (b) section 16 (use and possession);
 - (c) section 17 (funding arrangements);
 - (d) section 18 (money laundering);
 - (e) section 63 (terrorist finance: jurisdiction).
- 12 An offence under any of the following sections of the Proceeds of Crime Act 2002—
- (a) section 327 (concealing etc criminal property);
 - (b) section 328 (arrangements facilitating acquisition etc of criminal property);
 - (c) section 329 (acquisition, use and possession of criminal property);
 - (d) section 330 (failing to disclose knowledge or suspicion of money laundering);
 - (e) section 333A (tipping off: regulated sector).
- 13 An offence under section 993 of the Companies Act 2006 (fraudulent trading).
- 14 An offence under any of the following sections of the Fraud Act 2006—
- (a) section 1 (fraud);
 - (b) section 6 (possession etc of articles for use in frauds);
 - (c) section 7 (making or supplying articles for use in frauds);
 - (d) section 9 (participating in fraudulent business carried on by sole trader);
 - (e) section 11 (obtaining services dishonestly).
- 15 An offence under any of the following sections of the Bribery Act 2010—
- (a) section 1 (bribing another person);
 - (b) section 2 (being bribed);
 - (c) section 6 (bribery of foreign public officials).
- 16 An offence under section 49 of the Criminal Justice and Licensing (Scotland) Act 2010 (possession, making or supplying articles for use in frauds).
- 17 An offence under any of the following sections of the Financial Services Act 2012—
- (a) section 89 (misleading statements);
 - (b) section 90 (misleading impressions);
 - (c) section 91 (misleading statements etc in relation to benchmarks).
- 18 An offence under regulation 86 of the Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017.
- 19 An offence under regulations made under section 49 of the Sanctions and Anti-Money Laundering Act 2018 (money laundering and terrorist financing etc).

- 20 (1) An offence under an instrument made under section 2(2) of the European Communities Act 1972 for the purpose of implementing, or otherwise in relation to, EU obligations created or arising by or under an EU financial sanctions Regulation.
- (2) An offence under an Act or under subordinate legislation where the offence was created for the purpose of implementing a UN financial sanctions Resolution.
- (3) An offence under paragraph 7 of Schedule 3 to the Anti-terrorism, Crime and Security Act 2001 (freezing orders).
- (4) An offence under paragraph 30 or 30A of Schedule 7 to the Counter-Terrorism Act 2008 where the offence relates to a requirement of the kind mentioned in paragraph 13 of that Schedule.
- (5) An offence under paragraph 31 of Schedule 7 to the Counter-Terrorism Act 2008.
- (6) An offence under regulations made under section 1 of the Sanctions and Anti-Money Laundering Act 2018 (sanctions regulations).
- (7) In this paragraph—
“EU financial sanctions Regulation” and “UN financial sanctions Resolution” have the same meanings as in Part 8 of the Policing and Crime Act 2017 (see section 143 of that Act);
“subordinate legislation” has the same meaning as in the Interpretation Act 1978.