
Changes to legislation: There are currently no known outstanding effects for the Economic Crime and Corporate Transparency Act 2023, SCHEDULE 13. (See end of Document for details)

SCHEDULES

SCHEDULE 13

Section 199

FAILURE TO PREVENT FRAUD: FRAUD OFFENCES

Common law offences

- 1 Cheating the public revenue.

Commencement Information

- I1** Sch. 13 para. 1 in force at Royal Assent for specified purposes, see [s. 219\(1\)\(2\)\(b\)](#)

- 2 In Scotland, the following offences at common law—
- (a) fraud;
 - (b) uttering;
 - (c) embezzlement.

Commencement Information

- I2** Sch. 13 para. 2 in force at Royal Assent for specified purposes, see [s. 219\(1\)\(2\)\(b\)](#)

Commencement Information

- I1** Sch. 13 para. 1 in force at Royal Assent for specified purposes, see [s. 219\(1\)\(2\)\(b\)](#)
I2 Sch. 13 para. 2 in force at Royal Assent for specified purposes, see [s. 219\(1\)\(2\)\(b\)](#)

Statutory offences

- 3 An offence under any of the following provisions of the Theft Act 1968—
- (a) section 17 (false accounting);
 - (b) section 19 (false statements by company directors etc).

Commencement Information

- I3** Sch. 13 para. 3 in force at Royal Assent for specified purposes, see [s. 219\(1\)\(2\)\(b\)](#)

- 4 An offence under any of the following provisions of the Theft Act (Northern Ireland) 1969—
- (a) section 17 (false accounting);
 - (b) section 18 (false statements by company directors etc).

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Commencement Information

I4 Sch. 13 para. 4 in force at Royal Assent for specified purposes, see [s. 219\(1\)\(2\)\(b\)](#)

5 An offence under section 993 of the Companies Act 2006 (fraudulent trading).

Commencement Information

I5 Sch. 13 para. 5 in force at Royal Assent for specified purposes, see [s. 219\(1\)\(2\)\(b\)](#)

6 An offence under any of the following provisions of the Fraud Act 2006—

- (a) section 1 (fraud);
- (b) section 9 (participating in fraudulent business carried on by sole trader);
- (c) section 11 (obtaining services dishonestly).

Commencement Information

I6 Sch. 13 para. 6 in force at Royal Assent for specified purposes, see [s. 219\(1\)\(2\)\(b\)](#)

Commencement Information

I3 Sch. 13 para. 3 in force at Royal Assent for specified purposes, see [s. 219\(1\)\(2\)\(b\)](#)

I4 Sch. 13 para. 4 in force at Royal Assent for specified purposes, see [s. 219\(1\)\(2\)\(b\)](#)

I5 Sch. 13 para. 5 in force at Royal Assent for specified purposes, see [s. 219\(1\)\(2\)\(b\)](#)

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