

SCHEDULES

SCHEDULE 13

FAILURE TO PREVENT FRAUD: FRAUD OFFENCES

Common law offences

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

Commencement Information

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

Changes to legislation:

There are currently no known outstanding effects for the Economic Crime and Corporate Transparency Act 2023, Paragraph 2.