

SCHEDULES

SCHEDULE 3

Regulation 26(14)

Relevant Offences

1. An offence under the Perjury Act 1911(1).
2. An offence under section 89 of the Criminal Justice Act 1967 (false written statements tendered in evidence)(2).
3. An offence under section 20BB of the Taxes Management Act 1970 (falsification of documents)(3).
4. An offence under section 11 of the European Communities Act 1972 (EU offences)(4).
5. An offence under Article 10 of the Perjury (Northern Ireland) Order 1979 (false statutory declarations and other false unsworn statements)(5).
6. An offence under the Customs and Excise Management Act 1979(6).
7. An offence under the Estate Agency Act 1979, or specified for the purposes of section 3 of that Act in the Estate Agents (Specified Offences) (No 2) Order 1991(7).
8. An offence under any of sections 1 to 5 of the Forgery and Counterfeiting Act 1981(8) (counterfeiting offences).
9. An offence under section 35 of the Administration of Justice Act 1985 (penalty for pretending to be a licensed conveyancer or recognised body)(9).
10. An offence under section 11(1) (undischarged bankrupts) or 13 (criminal penalties) of the Company Directors Disqualification Act 1986(10).
11. An offence under section 1, 2, 3, 3ZA or 3A of the Computer Misuse Act 1990(11) (computer misuse offences).
12. An offence under section 112 (false representations or obtaining benefit) or 114 (offences relating to contributions) of the Social Security Administration Act 1992(12).

(1) 1911 c.6.

(2) 1967 c.80.

(3) 1970 c.9. Section 20BB was inserted by section 145(1) of the Finance Act 1989 (c.26), and amended by section 149(3) of the Finance Act 2000 (c.17), paragraph 69 of Schedule 36 to the Finance Act 2008 (c.9), and paragraph 46 of Schedule 38 to the Finance Act 2012 (c.14), and by S.I. 2009/56.

(4) 1972 c.68.

(5) S.I. 1979/1714 (N.I. 19).

(6) 1979 c.2.

(7) S.I. 1991/1091, amended by S.I. 1992/2833.

(8) 1981 c.45.

(9) 1985 c.61. Section 35 was amended by paragraph 25 of Schedule 17 and Schedule 23 to the Legal Services Act 2007 (c.29)

(10) 1986 c.46.

(11) 1990 c.18. Section 1 was amended by s.35 of the Police and Justice Act 2006 (c.48) and paragraph 7 of Schedule 4 to the Serious Crime Act 2015 (c.9). Section 2 was amended by paragraph 17 of Schedule 14 to the Police and Justice Act 2006 (c.48) and paragraph 7 of Schedule 4 to the Serious Crime Act 2015. Section 3 was amended by section 36 of the Police and Justice Act 2006 (c.48), and paragraph 7 of Schedule 4 to the Serious Crime Act 2015. Section 3ZA was inserted by section 41(2) of the Serious Crime Act 2015. Section 3A was inserted by section 37 of the Police and Criminal Justice Act 2006 (c.48) and amended by section 41 and 42 of and paragraphs 7 and 8 of Schedule 4 to the Serious Crime Act 2015.

(12) 1992 c.5. Section 112 was amended by paragraph 4 of Schedule 1 to the Social Security Administration (Fraud) Act 1997 (c.47), paragraph 6 of Schedule 6 and paragraph 1 of Schedule 9 to the Child Support, Pensions and Social Security Act

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

13. An offence under section 52 of the Criminal Justice Act 1993(13) (the offence of insider dealing).
14. An offence under the Value Added Tax Act 1994(14).
15. An offence under section 44(2) of the Criminal Law (Consolidation) (Scotland) Act 1995 (false statement and declarations)(15).
16. An offence under the Data Protection Act 1998(16).
17. An offence under the Terrorism Act 2000(17).
18. An offence under paragraph 7(2) or (3) of Schedule 3 to the Anti-Terrorism, Crime and Security Act 2001(18) (offences).
19. An offence under the Money Laundering Regulations 2001(19), the Money Laundering Regulations 2003(20), the Money Laundering Regulations 2007(21) or under these Regulations.
20. An offence under section 35 of the Tax Credits Act 2002(22) (offence of fraud).
21. An offence under Part 7 (money laundering) or Part 8 (investigations) of, or listed in Schedule 2 (lifestyle offences: England and Wales), 4 (lifestyle offences: Scotland) or 5 (lifestyle offences: Northern Ireland) to, the Proceeds of Crime Act 2002(23).
22. An offence under the Commissioners for Revenue and Customs Act 2005(24).
23. An offence under the Terrorism Act 2006(25).
24. An offence under section 1, 2, 6 or 7 of the Bribery Act 2010(26) (bribery).
25. An offence under section 45 of the Serious Crime Act 2015(27) (offence of participating in activities of organised crime gang).
26. An offence under Parts 1 (general privacy protections); 2 (lawful interception of communications), 3 (authorisations for obtaining communications data), 5 (equipment interference), 6 (bulk warrants) and 7 (bulk personal dataset warrants) of the Investigatory Powers Act 2016(28).
27. An offence under section 45 (failure to prevent facilitation of UK tax evasion offences) or 46 (failure to prevent facilitation of foreign tax evasion offences) of the Criminal Finances Act 2017(29).
28. An offence of cheating the public revenue.

2000 (c.19) and by section 16(3) of the Social Security Fraud Act 2001 (c.11). Section 114 was amended by section 61 of the Social Security Act 1998 (c.14).

(13) 1993 c.36.

(14) 1994 c.23.

(15) 1995 c.39.

(16) 1998 c.29.

(17) 2000 c.11.

(18) 2001 c.24.

(19) S.I. 2001/3641.

(20) S.I. 2003/3075.

(21) S.I. 2007/2157.

(22) 2002 c.21. Section 35 was amended by section 124 of the Welfare Reform Act 2012 (c.5), and will be repealed when Schedule 14 to that Act comes into force.

(23) 2002 c. 29.

(24) 2005 c.11.

(25) 2006 c.11.

(26) 2010 c.23.

(27) 2015 c.9.

(28) 2016 c.25.

(29) 2017 c.22.

29. An offence under the law of any part of the United Kingdom consisting of being knowingly concerned in, or in taking steps with a view to, the fraudulent evasion of tax.

30. Any offence which has deception or dishonesty as one of its components.

31. The common law offences of conspiracy to defraud and perverting the course of justice.

32. An offence of attempting, conspiring or inciting the commission of an offence specified in this Schedule.

33. An offence under section 44 of the Serious Crime Act 2007 of doing an act capable of encouraging or assisting the commission of an offence specified in this Schedule.

34. An offence of aiding, abetting, counselling or procuring the commission of an offence specified in this Schedule.

35. An act which—

(a) constituted an offence under the law of a foreign country, and

(b) would have constituted an offence under any of paragraphs 1 to 34 under the law of any part of the United Kingdom if it had been done—

(i) in that part of the United Kingdom;

(ii) by a person who is linked to part of the United Kingdom (within the meaning of paragraph 5(3) of Schedule 7A to the Proceeds of Crime Act 2002 (connection with relevant part of the United Kingdom)**(30)**); or

(iii) as regards the United Kingdom.

(30) Schedule 7A was inserted by section 48 of the Crime and Courts Act 2013 (c.22).