

**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).

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**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).

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**Commencement Information**

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

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**Commencement Information**

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

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

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