



Finance Act 2024

2024 CHAPTER 3

PART 3

MISCELLANEOUS AND FINAL

Evasion, avoidance etc

32 Increase in maximum terms of imprisonment for tax offences

- (1) In the specified provisions of the following enactments, for “seven” (or “7”) substitute “14”—

TMA 1970	Section 106A(2)(b) (fraudulent evasion of income tax)
Customs and Excise Duties (General Reliefs) Act 1979	Section 13C(4)(b) (relieved goods used, etc, in breach of condition)
CEMA 1979	Section 50(4)(b) (improper importation of goods)
	Section 53(9)(b) (shipping etc dutiable or restricted goods with fraudulent intent)
	Section 63(6)(b) (goods taken on board a ship etc with fraudulent intent)
	Section 68(3)(b) (exportation of prohibited or restricted goods with intent to evade prohibition or restriction)
	Section 68A(2)(b) (fraudulent evasion of agricultural levy)

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	Section 100(4)(b) (taking etc of warehoused goods with intent to defraud)
	Section 136(2)(b) (claims for drawback etc with intent to defraud)
	Section 159(7)(b) (removing examinable goods with intent to defraud)
	Section 170(3)(b) (fraudulent evasion of duty, etc)
	Section 170B(1)(b) (taking preparatory steps for evasion of excise duty)
HODA 1979	Section 10(7)(b) (contravening restrictions on use of duty-free oil)
	Section 13(5)(b) (contravening restrictions on use of heavy oil)
	Section 13AB(7)(b) (contravening restrictions on use of rebated kerosene)
	Section 14(8)(b) (contravening restrictions on use of light oil)
	Section 14D(5)(b) (contravening restrictions on use of rebated biodiesel or bioblend)
	Section 14F(3)(b) (contravening restrictions on use of restricted fuel) (as substituted by paragraph 9 of Schedule 11 to FA 2020)
	Section 20AAC(4)(d) (contravening restrictions on use of aqua methanol)
	Section 24A(6)(b) (contravening restrictions on use of marked oil)
BGDA 1981	Paragraph 16(1)(b) of Schedule 3 (fraudulent evasion of bingo duty)
FA 1993	Section 31(2)(b) (fraudulent evasion etc of lottery duty)
VATA 1994	Section 72(1)(b), (3)(ii) and (8)(b) (fraudulent evasion etc of VAT)
FA 1994	Section 41(2)(b) (fraudulent evasion etc of duty)
	Paragraph 10(1)(b), (3)(b) and (5)(b) of Schedule 7 (fraudulent evasion etc of insurance premium tax)

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FA 1996	Paragraph 16(1)(b), (3)(b) and (5)(b) of Schedule 5 (fraudulent evasion etc of landfill tax)
FA 1997	Paragraph 12(3)(b)(ii) of Schedule 1 (fraudulent evasion etc of gaming duty)
FA 2000	Paragraphs 92(3)(b), 93(3)(b) and 94(3)(b) of Schedule 6 (fraudulent evasion etc of climate change levy)
FA 2001	Paragraphs 1(3)(b), 2(3)(b) and 3(3)(b) of Schedule 6 (fraudulent evasion etc of aggregates levy)
FA 2003	Section 95(2)(b) (fraudulent evasion of stamp duty land tax)
FA 2012	Paragraph 37(2)(a) of Schedule 24 (fraudulent evasion of machine games duty)
FA 2014	Section 174(3)(a) (fraudulent evasion of general betting duty, pool betting duty and remote gaming duty)
FA 2017	Section 50(3)(d)(i) (fraudulent evasion of soft drinks levy)
FA 2021	Section 77(3)(d)(i) (fraudulent evasion of plastic packaging tax) Section 78(3)(d)(i) (false statements in connection with plastic packaging tax) Section 79(3)(d)(i) (plastic packaging tax: conduct involving evasions or false statements)

(2) Subsections (3) to (5) make amendments to CEMA 1979 which are consequential on amendments to that Act made by subsection (1).

(3) In section 50—

- (a) in subsection (4) for “, (5AA), (5B) or (5C)” substitute “or (5B)”,
- (b) in subsection (5A) for “7” (in the closing words) substitute “14”,
- (c) omit subsection (5AA),
- (d) in subsection (5B)(b) for “7” substitute “14”, and
- (e) omit subsection (5C).

(4) In section 68—

- (a) in subsection (3) for “, (4A), (4AA) or (4B)” substitute “or (4A)”,
- (b) in subsection (4A) for “7” (in the closing words) substitute “14”,
- (c) omit subsection (4AA), and
- (d) omit subsection (4B).

(5) In section 170—

- (a) in subsection (3) for “, (4AA), (4B) or (4C)” substitute “or (4B)”,

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- (b) in subsection (4A) for “7” (in the closing words) substitute “14”,
 - (c) omit subsection (4AA),
 - (d) in subsection (4B)(b) for “7” substitute “14”, and
 - (e) omit subsection (4C).
- (6) Subject to subsection (7), the amendments made by this section have effect in relation to offences committed on or after the day on which this Act is passed.
- (7) The amendment made to section 14F of HODA 1979 so far as applying to a part of the United Kingdom other than Northern Ireland—
- (a) comes into force at the same time as paragraph 9 of Schedule 11 to FA 2020 (which inserts a new section 14F into HODA 1979) comes into force in its application to that part of the United Kingdom, and
 - (b) has effect in relation to offences committed on or after the day on which it comes into force.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 9 para. 132(1) Sch. 9 para. 132 renumbered as Sch. 9 para. 132(1) by [S.I. 2024/356 reg. 4\(23\)\(a\)](#)
- Sch. 9 para. 125(1)(c) and word inserted by [S.I. 2024/356 reg. 4\(3\)\(b\)](#)
- Sch. 9 para. 125(3A) inserted by [S.I. 2024/356 reg. 4\(6\)](#)
- Sch. 9 para. 126(1)(c) inserted by [S.I. 2024/356 reg. 4\(9\)\(c\)](#)
- Sch. 9 para. 126(3A) inserted by [S.I. 2024/356 reg. 4\(10\)](#)
- Sch. 9 para. 127A and cross-heading inserted by [S.I. 2024/356 reg. 4\(12\)](#)
- Sch. 9 para. 128(6)(a)(zi) inserted by [S.I. 2024/356 reg. 4\(13\)](#)
- Sch. 9 para. 129(1)(c)(d) inserted by [S.I. 2024/356 reg. 4\(15\)\(b\)](#)
- Sch. 9 para. 129(2)(c) and word inserted by [S.I. 2024/356 reg. 4\(16\)\(b\)](#)
- Sch. 9 para. 130A and cross-heading inserted by [S.I. 2024/356 reg. 4\(21\)](#)
- Sch. 9 para. 132(2)-(5) inserted by [S.I. 2024/356 reg. 4\(23\)\(c\)](#)
- Sch. 9 para. 132A and cross-heading inserted by [S.I. 2024/356 reg. 4\(24\)](#)
- Sch. 9 para. 132(1) words inserted by [S.I. 2024/356 reg. 4\(23\)\(b\)](#)