

*These notes refer to the Fraud Act 2006 (c.35)
which received Royal Assent on 8 November 2006*

FRAUD ACT 2006

EXPLANATORY NOTES

INTRODUCTION

1. These explanatory notes relate to the Fraud Act 2006 which received Royal Assent on 8 November 2006. They have been prepared by the Home Office in order to assist the reader in understanding the Act. They do not form part of the Act and have not been endorsed by Parliament.
2. These notes need to be read in conjunction with the Act. They are not, and are not meant to be, a comprehensive description of the Act. So where a section does not seem to require any explanation, none is given.
3. The Act extends to England, Wales and Northern Ireland. The Act does not extend to Scotland except section 10(1) which amends the Companies Act 1985.