
Changes to legislation: There are currently no known outstanding effects for the Crime and Courts Act 2013, Paragraph 21. (See end of Document for details)

SCHEDULES

SCHEDULE 17

DEFERRED PROSECUTION AGREEMENTS

PART 2

OFFENCES IN RELATION TO WHICH A DPA MAY BE ENTERED INTO

Statutory offences

- 21 An offence under section 72 of the Value Added Tax Act 1994 (fraudulent evasion of VAT).

Commencement Information

- II** Sch. 17 para. 21 in force at 24.2.2014 by [S.I. 2014/258](#), **art. 2(b)**

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