



Criminal Finances Act 2017

2017 CHAPTER 22

PART 3

CORPORATE OFFENCES OF FAILURE TO PREVENT FACILITATION OF TAX EVASION

Preliminary

44 Meaning of relevant body and acting in the capacity of an associated person

- (1) This section defines expressions used in this Part.
- (2) “Relevant body” means a body corporate or partnership (wherever incorporated or formed).
- (3) “Partnership” means—
 - (a) a partnership within the meaning of the Partnership Act 1890, or
 - (b) a limited partnership registered under the Limited Partnerships Act 1907, or a firm or entity of a similar character formed under the law of a foreign country.
- (4) A person (P) acts in the capacity of a person associated with a relevant body (B) if P is—
 - (a) an employee of B who is acting in the capacity of an employee,
 - (b) an agent of B (other than an employee) who is acting in the capacity of an agent, or
 - (c) any other person who performs services for or on behalf of B who is acting in the capacity of a person performing such services.
- (5) For the purposes of subsection (4)(c) the question whether or not P is a person who provides services for or on behalf of B is to be determined by reference to all the relevant circumstances and not merely by reference to the nature of the relationship between P and B.