



Economic Crime and Corporate Transparency Act 2023

2023 CHAPTER 56

PART 5

MISCELLANEOUS

Failure to prevent fraud

200 Fraud offences: supplementary

- (1) The Secretary of State may by regulations amend Schedule 13 by—
 - (a) removing an offence from the list in the Schedule, or
 - (b) adding an offence to that list.
- (2) The power in subsection (1) is exercisable by the Scottish Ministers (and not by the Secretary of State) so far as it may be used to make provision that would be within the legislative competence of the Scottish Parliament if contained in an Act of that Parliament.
- (3) The power in subsection (1) is exercisable by the Department of Justice in Northern Ireland (and not by the Secretary of State) so far as it may be used to make provision that—
 - (a) would be within the legislative competence of the Northern Ireland Assembly if contained in an Act of that Assembly, and
 - (b) would not, if contained in a Bill for an Act of the Northern Ireland Assembly, result in the Bill requiring the consent of the Secretary of State.
- (4) An offence added under subsection (1)(b) must be—
 - (a) an offence of dishonesty,
 - (b) an offence that is otherwise of a similar character to those listed (on the passing of this Act) in paragraphs 1 to 6 of Schedule 13, or
 - (c) a relevant money laundering offence.

Status: Point in time view as at 26/10/2023.

Changes to legislation: There are currently no known outstanding effects for the Economic Crime and Corporate Transparency Act 2023, Section 200. (See end of Document for details)

- (5) The Secretary of State may from time to time by regulations restate Schedule 13 as amended by virtue of subsections (1) to (3) (without changing the effect of the Schedule).
- (6) For the purposes of section 199(1), where a fraud offence is found to have been committed over a period of 2 or more days, or at some time during a period of 2 or more days, and that period of days straddles the beginning of a financial year of the relevant body in question, the fraud offence must be taken to have been committed on the last of those days.
- (7) In this section “relevant money laundering offence” means an offence under any of the following sections of the Proceeds of Crime Act 2002—
- (a) section 327 (concealing etc);
 - (b) section 328 (arrangements);
 - (c) section 329 (acquisition, use and possession).

Commencement Information

- II** S. 200 in force at Royal Assent for specified purposes, see [s. 219\(1\)\(2\)\(b\)](#)

Status:

Point in time view as at 26/10/2023.

Changes to legislation:

There are currently no known outstanding effects for the Economic Crime and Corporate Transparency Act 2023, Section 200.