



## The Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017

### SCHEDULE 3

#### Relevant Offences

1. An offence under the Perjury Act 1911
2. An offence under section 89 of the Criminal Justice Act 1967 (false written statements tendered in evidence)
3. An offence under section 20BB of the Taxes Management Act 1970 (falsification of documents)
4. An offence under section 11 of the European Communities Act 1972 (EU offences)
5. An offence under Article 10 of the Perjury (Northern Ireland) Order 1979 (false statutory declarations and other false unsworn statements)
6. An offence under the Customs and Excise Management Act 1979
7. An offence under the Estate Agency Act 1979, or specified for the purposes of section 3 of that Act in the Estate Agents (Specified Offences) (No 2) Order 1991
8. An offence under any of sections 1 to 5 of the Forgery and Counterfeiting Act 1981 (counterfeiting offences).
9. An offence under section 35 of the Administration of Justice Act 1985 (penalty for pretending to be a licensed conveyancer or recognised body)
10. An offence under section 11(1) (undischarged bankrupts) or 13 (criminal penalties) of the Company Directors Disqualification Act 1986
11. An offence under section 1, 2, 3, 3ZA or 3A of the Computer Misuse Act 1990 (computer misuse offences).
12. An offence under section 112 (false representations or obtaining benefit) or 114 (offences relating to contributions) of the Social Security Administration Act 1992
13. An offence under section 52 of the Criminal Justice Act 1993 (the offence of insider dealing).
14. An offence under the Value Added Tax Act 1994
15. An offence under section 44(2) of the Criminal Law (Consolidation) (Scotland) Act 1995 (false statement and declarations)
16. An offence under the Data Protection Act 1998
17. An offence under the Terrorism Act 2000
18. An offence under paragraph 7(2) or (3) of Schedule 3 to the Anti-Terrorism, Crime and Security Act 2001 (offences).
19. An offence under the Money Laundering Regulations 2001, the Money Laundering Regulations 2003, the Money Laundering Regulations 2007 or under these Regulations.
20. An offence under section 35 of the Tax Credits Act 2002 (offence of fraud).
21. An offence under Part 7 (money laundering) or Part 8 (investigations) of, or listed in Schedule 2 (lifestyle offences: England and Wales), 4 (lifestyle offences: Scotland) or 5 (lifestyle offences: Northern Ireland) to, the Proceeds of Crime Act 2002
22. An offence under the Commissioners for Revenue and Customs Act 2005

23. An offence under the Terrorism Act 2006
24. An offence under section 1, 2, 6 or 7 of the Bribery Act 2010 (bribery).
25. An offence under section 45 of the Serious Crime Act 2015 (offence of participating in activities of organised crime gang).
26. An offence under Parts 1 (general privacy protections); 2 (lawful interception of communications), 3 (authorisations for obtaining communications data), 5 (equipment interference), 6 (bulk warrants) and 7 (bulk personal dataset warrants) of the Investigatory Powers Act 2016
27. An offence under section 45 (failure to prevent facilitation of UK tax evasion offences) or 46 (failure to prevent facilitation of foreign tax evasion offences) of the Criminal Finances Act 2017
28. An offence of cheating the public revenue.
29. An offence under the law of any part of the United Kingdom consisting of being knowingly concerned in, or in taking steps with a view to, the fraudulent evasion of tax.
30. Any offence which has deception or dishonesty as one of its components.
31. The common law offences of conspiracy to defraud and perverting the course of justice.
32. An offence of attempting, conspiring or inciting the commission of an offence specified in this Schedule.
33. An offence under section 44 of the Serious Crime Act 2007 of doing an act capable of encouraging or assisting the commission of an offence specified in this Schedule.
34. An offence of aiding, abetting, counselling or procuring the commission of an offence specified in this Schedule.
35. An act which—
  - a. constituted an offence under the law of a foreign country, and
  - b. would have constituted an offence under any of paragraphs 1 to 34 under the law of any part of the United Kingdom if it had been done -
    - i. in that part of the United Kingdom;
    - ii. by a person who is linked to part of the United Kingdom (within the meaning of paragraph 5(3) of Schedule 7A to the Proceeds of Crime Act 2002 (connection with relevant part of the United Kingdom)); or
    - iii. as regards the United Kingdom.

**Further advice and assistance is available by contacting us**

**Telephone: 0161 727 8191 email: [matthew@compliance-matters.co.uk](mailto:matthew@compliance-matters.co.uk)**

**Compliance Matters** 