

# Annex – changes that are not subject to consultation

In addition to the changes consulted on in this document, the Council has made minor changes to guidelines or the explanatory materials which, while not requiring consultation, it was felt should be drawn to the attention of those responding to this consultation.

All minor changes made to guidelines (and associated materials) are logged and that log is published on the Council's website at:

<https://www.sentencingcouncil.org.uk/updates/magistrates-court/item/revisions-and-corrections-to-sentencing-council-digital-guidelines/>

While the Council is not consulting on these changes (which have already been made) we do welcome feedback on these or any other aspects of the Council's output. This can be done at any time via the feedback section at the bottom of every guideline or by emailing [info@sentencingcouncil.gov.uk](mailto:info@sentencingcouncil.gov.uk)

## Revenue fraud

The header to the guideline has been updated to read:

**Fraudulent evasion of VAT; False statement for VAT purposes; Conduct amounting to an offence**, Value Added Tax Act 1994 (section 72)  
**Fraudulent evasion of income tax**, Taxes Management Act 1970 (section 106A)  
**Fraudulent evasion of excise duty; Improper importation of goods**, Customs and Excise Management Act 1979 (sections 50, 170 and 170B)

Triable either way

Maximum: 7 years' custody **Note: for offences committed on or after February 22, 2024 the statutory maximum has increased from 7 to 14 years' custody. The guideline has not yet been updated to reflect this change**

In Step 2 of the guideline the information above Table 2 has been updated to read:

### **Section 17 Theft Act 1968: False Accounting**

Maximum: 7 years' custody

**Section 72(1) Value Added Tax Act 1994: Fraudulent evasion of VAT**  
**Section 72(3) Value Added Tax Act 1994: False statement for VAT purposes**  
**Section 72(8) Value Added Tax Act 1994: Conduct amounting to an offence**  
**Section 106(a) Taxes Management Act 1970: Fraudulent evasion of income tax**  
**Section 170(1)(a)(i), (ii), (b), 170(2)(a), 170B Customs and Excise Management**

## **Act 1979: Fraudulent evasion of excise duty**

### **Section 50(1)(a), (2) Customs and Excise Management Act 1979: Improper importation of goods**

Maximum: 7 years' custody **Note: for offences committed on or after February 22, 2024 the statutory maximum has increased from 7 to 14 years' custody. The guideline has not yet been updated to reflect this change**

## **Firearms importation**

The header to the guideline has been updated to read:

Maximum: 14 years (7 years for offences committed before 22 February 2024) unless committed in Great Britain in connection with a prohibition or restriction on the importation or exportation of any weapon or ammunition that is of a kind mentioned in section 5(1)(a), (ab), (aba), (ac), (ad), (ae), (af), (ag), (ba) or (c) or (1A)(a) of the Firearms Act 1968 in which case the maximum is life imprisonment

The heading for table 2 has been updated to read:

**TABLE 2: Offences subject to the statutory maximum sentence of 14 years (7 years for offences committed before 22 February 2024).** The starting points and ranges apply to offences regardless of whether the 14 year or 7 year maximum applies.

## **Sex offender treatment programme**

Where there is a sufficient prospect of rehabilitation, a community order with a sex offender treatment programme requirement under [part 3 of Schedule 9 of the Sentencing Code](#) can be a proper alternative to a short or moderate length custodial sentence.

The above wording has been removed from the following guidelines as they are not classed as 'sexual offences' for the purposes of programme eligibility:

- Causing or inciting prostitution for gain/ Controlling prostitution for gain
- Keeping a brothel used for prostitution

## **Domestic abuse**

The name of the overarching guideline has been changed from 'Overarching principles: domestic abuse' to: 'Domestic abuse: overarching principles', to make it more obvious in a list of guidelines.

The aggravating factor in the following guidelines has been changed from 'Offence committed in a domestic context' to 'Offence committed in a domestic abuse context' to align the factor more closely with the overarching guideline

- Arson (criminal damage by fire)
- Arson/criminal damage with intent to endanger life or reckless as to whether life endangered
- Assault occasioning actual bodily harm / Racially or religiously aggravated ABH
- Attempted murder
- Causing grievous bodily harm with intent to do grievous bodily harm / Wounding with intent to do GBH
- Common assault / Racially or religiously aggravated common assault/ Common assault on emergency worker
- Disclosing or threatening to disclose private sexual images
- Harassment (fear of violence)/ Stalking (fear of violence)/ Racially or religiously aggravated harassment (fear of violence)/stalking (fear of violence)
- Harassment/ Stalking/ Racially or religiously aggravated harassment/stalking
- Inflicting grievous bodily harm/ Unlawful wounding/ Racially or religiously aggravated GBH/ Unlawful wounding
- Threats to destroy or damage property
- Threats to kill
- Witness intimidation