# ANNEX B

### Examples of lower complexity cases dealt with in CPS Area Fraud Units.

* + - Living Together Case
		- Disability Living Allowance offences
		- Failing to notify of a change in circumstances relating to benefits payments
		- Falsely claiming tax credits
		- Student Loan fraud
		- Child Maintenance Offences
		- Cash Seizures
		- S72(11) Offences
		- Possess goods with a false trade mark for sale e.g. tobacco
		- Fraudulent evasion of duty by selling prohibited or restricted goods
		- Failing to pay duty on imported goods
		- Illegal felling of trees
		- Failing to comply with a regulations relating to slaughterhouse conditions

# SPECIALIST FRAUD DIVISION DETAILS

**SFD London Unit**

Covering geographical regions of South of England, South West England, South East England, London, Eastern England and Thames Valley

**SFD Regional Unit (Midlands and Wales)**

Covering geographical regions of Wales, West Midlands and East Midlands.

**SFD Regional Unit (North)**

Cases should be referred to the CPS Mersey Cheshire if the offending takes places in the following geographical regions: Northumberland, Tyne and Wear, Cumbria, Lancashire, Greater Manchester, Durham, Merseyside, Cheshire, North Yorkshire, West Yorkshire, South Yorkshire and Humberside.

In addition, all DEFRA and Executive Agency work that does not meet the complex definition should be referred to CPS Mersey Cheshire irrespective of location of offending.

**CPS MERSEY CHESHIRE FRAUD CENTRE DETAILS**

Covering geographical regions of Northumberland, Tyne and Wear, Cumbria, Lancashire, Greater Manchester, Durham, Merseyside, Cheshire, North Yorkshire, West Yorkshire, South Yorkshire and Humberside.

Also covering all lower complexity DEFRA and Executive Agencies irrespective of the location of offending.

**CPS CYMRU-WALES FRAUD CENTRE DETAILS**

Covering geographical regions of Wales (all regions), Herefordshire, Gloucestershire, Worcestershire, Warwickshire, Shropshire, West Midlands, Staffordshire, Derbyshire, Northamptonshire, Leicestershire, Rutland, Nottinghamshire, Lincolnshire, Leicestershire, Essex, Cambridgeshire, Suffolk and Norfolk.

# CPS WESSEX FRAUD CENTRE DETAILS

Covering geographical regions of London, Surrey, East Sussex, West Sussex, Kent, Cornwall, Devon, Dorset, Somerset, Hampshire, Berkshire, Oxfordshire, Buckinghamshire, Bedfordshire, Wiltshire and Hertfordshire