



# Proceeds of Crime Act 2002

## 2002 CHAPTER 29

### PART 12

#### MISCELLANEOUS AND GENERAL

##### *Miscellaneous*

#### 448 Tax

Schedule 10 contains provisions about tax.

#### Commencement Information

- II S. 448 in force at 24.2.2003 by S.I. 2003/120, art. 2, Sch. (with arts. 3, 4) (as amended (20.2.2003) by S.I. 2003/333, art. 14)

#### 449 [F<sup>1</sup>NCA officers]: pseudonyms

- (1) This section applies to a [F<sup>2</sup>National Crime Agency officer] if—
  - (a) he is [F<sup>3</sup>assigned][F<sup>4</sup>to do anything on behalf of the National Crime Agency] for the purposes of this Act, and
  - (b) it is necessary or expedient for the purpose of doing the thing for the [F<sup>5</sup>National Crime Agency officer] to identify himself by name.
- (2) [F<sup>6</sup>An authorised person] may direct that such a [F<sup>7</sup>National Crime Agency officer] may for that purpose identify himself by means of a pseudonym.
- (3) For the purposes of any proceedings or application under this Act a certificate signed by [F<sup>8</sup>an authorised person] which sufficiently identifies the [F<sup>9</sup>National Crime Agency officer] by reference to the pseudonym is conclusive evidence that that [F<sup>9</sup>National Crime Agency officer] is authorised to use the pseudonym.

*Status: Point in time view as at 26/10/2023.*

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(4) In any proceedings or application under this Act a [<sup>F9</sup>National Crime Agency officer] in respect of whom a direction under this section is in force must not be asked (and if asked is not required to answer) any question which is likely to reveal his true identity.

<sup>F10</sup>(5) . . . . .

[<sup>F11</sup>(6) In this section “authorised person” means [<sup>F12</sup>an NCA officer] authorised by [<sup>F13</sup>the Director General of the NCA] for the purposes of this section.]

#### Textual Amendments

- F1** Words in s. 449 title substituted (7.10.2013) by [Crime and Courts Act 2013 \(c. 22\)](#), s. 61(2), [Sch. 8 para. 151\(2\)](#); [S.I. 2013/1682](#), art. 3(v)
- F2** Words in s. 449(1) substituted (7.10.2013) by [Crime and Courts Act 2013 \(c. 22\)](#), s. 61(2), [Sch. 8 para. 151\(3\)\(a\)](#); [S.I. 2013/1682](#), art. 3(v)
- F3** Words in s. 449(1) substituted (1.4.2008) by [Serious Crime Act 2007 \(c. 27\)](#), s. 94(1), [Sch. 8 para. 140\(3\)\(b\)](#); [S.I. 2008/755](#), art. 2(1)(a) (with arts. 3-14)
- F4** Words in s. 449(1)(a) substituted (7.10.2013) by [Crime and Courts Act 2013 \(c. 22\)](#), s. 61(2), [Sch. 8 para. 151\(3\)\(b\)](#); [S.I. 2013/1682](#), art. 3(v)
- F5** Words in s. 449(1)(b) substituted (7.10.2013) by [Crime and Courts Act 2013 \(c. 22\)](#), s. 61(2), [Sch. 8 para. 151\(3\)\(c\)](#); [S.I. 2013/1682](#), art. 3(v)
- F6** Words in s. 449(2) substituted (1.4.2008) by [Serious Crime Act 2007 \(c. 27\)](#), s. 94(1), [Sch. 8 para. 140\(4\)\(a\)](#); [S.I. 2008/755](#), art. 2(1)(a) (with arts. 3-14)
- F7** Words in s. 449(2) substituted (7.10.2013) by [Crime and Courts Act 2013 \(c. 22\)](#), s. 61(2), [Sch. 8 para. 151\(4\)](#); [S.I. 2013/1682](#), art. 3(v)
- F8** Words in s. 449(3) substituted (1.4.2008) by [Serious Crime Act 2007 \(c. 27\)](#), s. 94(1), [Sch. 8 para. 140\(5\)\(a\)](#); [S.I. 2008/755](#), art. 2(1)(a) (with arts. 3-14)
- F9** Words in s. 449(3)(4) substituted (7.10.2013) by [Crime and Courts Act 2013 \(c. 22\)](#), s. 61(2), [Sch. 8 para. 151\(5\)](#); [S.I. 2013/1682](#), art. 3(v)
- F10** S. 449(5) repealed (1.4.2008) by [Serious Crime Act 2007 \(c. 27\)](#), s. 94(1), [Sch. 8 para. 140\(7\)](#), [Sch. 14](#); [S.I. 2008/755](#), art. 2(1)(a)(d) (with arts. 3-14)
- F11** S. 449(6) inserted (1.4.2008) by [Serious Crime Act 2007 \(c. 27\)](#), s. 94(1), [Sch. 8 para. 140\(8\)](#); [S.I. 2008/755](#), art. 2(1)(a) (with arts. 3-14)
- F12** Words in s. 449(6) substituted (7.10.2013) by [Crime and Courts Act 2013 \(c. 22\)](#), s. 61(2), [Sch. 8 para. 151\(6\)\(a\)](#); [S.I. 2013/1682](#), art. 3(v)
- F13** Words in s. 449(6) substituted (7.10.2013) by [Crime and Courts Act 2013 \(c. 22\)](#), s. 61(2), [Sch. 8 para. 151\(6\)\(b\)](#); [S.I. 2013/1682](#), art. 3(v)

#### Commencement Information

- I2** S. 449 in force at 24.2.2003 by [S.I. 2003/120](#), art. 2, [Sch.](#) (with arts. 3, 4) (as amended (20.2.2003) by [S.I. 2003/333](#), art. 14)

#### [<sup>F14</sup>449A] Staff of relevant Directors: pseudonyms

- (1) This section applies to a member of the staff of the relevant Director if—
- the member is to exercise a function as a member of that staff under, or in relation to, Part 5 or 8; and
  - it is necessary or expedient for the purpose of exercising that function for the member of staff to identify himself by name.
- (2) The relevant Director may direct that such a member of staff may for that purpose identify himself by means of a pseudonym.

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- (3) For the purposes of any proceedings or application under this Act, a certificate signed by the relevant Director which sufficiently identifies the member of staff by reference to the pseudonym is conclusive evidence that that member of staff is authorised to use the pseudonym.
- (4) In any proceedings or application under this Act a member of the staff of the relevant Director in respect of whom a direction under this section is in force must not be asked (and if asked is not required to answer) any question which is likely to reveal his true identity.
- (5) The relevant Director may not delegate the exercise of his functions under this section or otherwise authorise another person to exercise those functions on his behalf.
- (6) In this section “relevant Director” has the meaning given by section 352(5A).]

#### Textual Amendments

**F14** S. 449A inserted (1.4.2008) by [Serious Crime Act 2007 \(c. 27\)](#), s. 94(1), [Sch. 8 para. 118](#); S.I. 2008/755, art. 2(1)(a) (with arts. 3-14)

## 450 Pseudonyms: Scotland

- (1) This section applies to—
  - (a) any person named by the Scottish Ministers for the purpose of a civil recovery investigation [F15], a detained cash investigation, a detained property investigation [F16] or a frozen funds investigation [F16], a frozen funds investigation or a cryptoasset investigation]] under Part 8, or
  - (b) any person authorised by the Scottish Ministers for the purpose of such a civil recovery investigation to receive relevant information under section 391, if it is necessary or expedient for the person to identify himself by name for that purpose.
- (2) The Scottish Ministers may direct that such a person may for that purpose identify himself by means of a pseudonym.
- (3) For the purposes of any proceedings or application under this Act, a certificate signed by the Scottish Ministers which sufficiently identifies the person by reference to the pseudonym is conclusive evidence that the person is authorised to use the pseudonym.
- (4) In any proceedings or application under this Act a person in respect of whom a direction under this section is in force must not be asked (and if asked is not required to answer) any question which is likely to reveal his true identity.

#### Textual Amendments

**F15** Words in s. 450(1)(a) substituted (27.4.2017 for specified purposes, 31.1.2018 for E.W.S. for specified purposes, 16.4.2018 for E.W.S. in so far as not already in force, 28.6.2021 for N.I. in so far as not already in force) by [Criminal Finances Act 2017 \(c. 22\)](#), s. 58(5)(6), [Sch. 5 para. 85](#); S.I. 2018/78, reg. 5(3)(a)(i)(ii); S.I. 2021/724, reg. 4(j)

**F16** Words in s. 450(1)(a) substituted (26.10.2023 for specified purposes, 26.4.2024 for S. for specified purposes, 26.4.2024 for E.W.N.I. in so far as not already in force) by [Economic Crime and Corporate Transparency Act 2023 \(c. 56\)](#), s. 219(1)(2)(b), [Sch. 9 para. 11](#); S.I. 2024/269, reg. 4(b)(i)(ii)

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### Commencement Information

- I3** S. 450 in force at 24.2.2003 by S.I. 2003/120, art. 2, **Sch.** (with arts. 3, 4) (as amended (20.2.2003) by S.I. 2003/333, art. 14)

## 451 [F17 Revenue and Customs prosecutions]

- (1) Proceedings for a specified offence may be started [F18 by [F19 the Director of Public Prosecutions] or by order of the Commissioners for Her Majesty's Revenue and Customs] (the Commissioners).
- [F20(2) Where proceedings under subsection (1) are instituted by the Commissioners, the proceedings must be brought in the name of an officer of Revenue and Customs.]
- [F21(3) . . . . .]
- (4) If the Commissioners investigate, or propose to investigate, any matter to help them to decide—
- whether there are grounds for believing that a specified offence has been committed, or
  - whether a person is to be prosecuted for such an offence,
- the matter must be treated as an assigned matter within the meaning of the Customs and Excise Management Act 1979 (c. 2).
- (5) This section—
- does not prevent any person (including a [F22 officer of Revenue and Customs] who has power to arrest, detain or prosecute a person for a specified offence from doing so;
  - does not prevent a court from dealing with a person brought before it following his arrest by a [F22 officer of Revenue and Customs] for a specified offence, even if the proceedings were not started by an order under subsection (1).
- (6) The following are specified offences—
- an offence under Part 7;
  - an offence under section 342;
  - an attempt, conspiracy or incitement to commit an offence specified in paragraph (a) or (b);
  - aiding, abetting, counselling or procuring the commission of an offence specified in paragraph (a) or (b).
- (7) This section does not apply to proceedings on indictment in Scotland.

### Textual Amendments

- F17** S. 451 heading substituted (18.4.2005) by Commissioners for Revenue and Customs Act 2005 (c. 11), s. 53(1), **Sch. 4 para. 99(e)**; S.I. 2005/1126, art. 2(2)(h)
- F18** Words in s. 451(1) substituted (18.4.2005) by Commissioners for Revenue and Customs Act 2005 (c. 11), s. 53(1), **Sch. 4 para. 99(a)**; S.I. 2005/1126, art. 2(2)(h)
- F19** Words in s. 451(1) substituted (27.3.2014) by The Public Bodies (Merger of the Director of Public Prosecutions and the Director of Revenue and Customs Prosecutions) Order 2014 (S.I. 2014/834), art. 1(1), **Sch. 2 para. 34**
- F20** S. 451(2) substituted (18.4.2005) by Commissioners for Revenue and Customs Act 2005 (c. 11), s. 53(1), **Sch. 4 para. 99(b)**; S.I. 2005/1126, art. 2(2)(h)

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**F21** S. 451(3) repealed (18.4.2005) by Commissioners for Revenue and Customs Act 2005 (c. 11), s. 53(1), Sch. 4 para. 99(c), **Sch. 5**; S.I. 2005/1126, art. 2(2)(h)(i)

**F22** Words in s. 451(5) substituted (18.4.2005) by Commissioners for Revenue and Customs Act 2005 (c. 11), s. 53(1), **Sch. 4 para. 99(d)**; S.I. 2005/1126, art. 2(2)(h)

#### Modifications etc. (not altering text)

**C1** S. 451(6)(c) modified (E.W.N.I.) (1.10.2008) by Serious Crime Act 2007 (c. 27), s. 94(1), **Sch. 6 para. 44(d)** (with **Sch. 13 para. 5**); S.I. 2008/2504, art. 2(a)

#### Commencement Information

**I4** S. 451 in force at 24.2.2003 by S.I. 2003/120, art. 2, **Sch.** (with arts. 3, 4) (as amended (20.2.2003) by S.I. 2003/333, art. 14)

## 452 Crown servants

(1) The Secretary of State may by regulations provide that any of the following provisions apply to persons in the public service of the Crown.

(2) The provisions are—  
(a) the provisions of Part 7;  
(b) section 342.

[<sup>F23</sup>(3) In relation to Northern Ireland, the power to make regulations under subsection (1) is exercisable by the Department of Justice in Northern Ireland (and not by the Secretary of State) in relation to persons in the public service of the Crown in right of Her Majesty's Government in Northern Ireland.]

#### Textual Amendments

**F23** S. 452(3) inserted (12.4.2010) by The Northern Ireland Act 1998 (Devolution of Policing and Justice Functions) Order 2010 (S.I. 2010/976), art. 1(2), **Sch. 14 para. 72** (with arts. 28-31)

#### Commencement Information

**I5** S. 452 in force at 24.2.2003 by S.I. 2003/120, art. 2, **Sch.** (with arts. 3, 4) (as amended (20.2.2003) by S.I. 2003/333, art. 14)

## 453 References to financial investigators

(1) The Secretary of State may by order provide that a specified reference in this Act to an accredited financial investigator is a reference to such an investigator who falls within a specified description.

[<sup>F24</sup>(1A) The Welsh Ministers may by order provide that a specified reference in this Act to an accredited financial investigator includes a reference to a person exercising a function of the Welsh Revenue Authority who falls within a specified description.]

(2) A description may [<sup>F25</sup>in particular, ] be framed by reference to a grade designated by a specified person [<sup>F26</sup>or by reference to particular types of training undertaken].

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#### Textual Amendments

- F24** S. 453(1A) inserted (25.1.2018) by [Tax Collection and Management \(Wales\) Act 2016 \(anaw 6\)](#), ss. 186(1)(4), 194(2); [S.I. 2018/33](#), [art. 2\(j\)](#)
- F25** Words in s. 453(2) inserted (6.4.2008) by [Serious Crime Act 2007 \(c. 27\)](#), [ss. 81\(1\)\(a\)](#), 94(1); [S.I. 2008/755](#), [art. 17\(1\)\(g\)](#)
- F26** Words in s. 453(2) inserted (6.4.2008) by [Serious Crime Act 2007 \(c. 27\)](#), [ss. 81\(1\)\(b\)](#), 94(1); [S.I. 2008/755](#), [art. 17\(1\)\(g\)](#)

#### Commencement Information

- I6** S. 453 in force at 24.2.2003 by [S.I. 2003/120](#), [art. 2](#), [Sch.](#) (with [arts. 3, 4](#)) (as amended (20.2.2003) by [S.I. 2003/333](#), [art. 14](#))

### [<sup>F27</sup> 453A Certain offences in relation to financial investigators

- (1) A person commits an offence if he assaults an accredited financial investigator who is acting in the exercise of a relevant power.
- (2) A person commits an offence if he resists or wilfully obstructs an accredited financial investigator who is acting in the exercise of a relevant power.
- (3) A person guilty of an offence under subsection (1) is liable on summary conviction—
  - (a) to imprisonment for a term not exceeding 51 weeks; or
  - (b) to a fine not exceeding level 5 on the standard scale;
 or to both.
- (4) A person guilty of an offence under subsection (2) is liable on summary conviction—
  - (a) to imprisonment for a term not exceeding 51 weeks; or
  - (b) to a fine not exceeding level 3 on the standard scale;
 or to both.
- (5) In this section “relevant power” means a power exercisable under—
  - [<sup>F28</sup>(a) sections 47C to 47F or 195C to 195F (powers to seize and search for realisable property);]
  - (b) section 289 (powers to search for cash);
  - (c) section 294 (powers to seize cash);
  - (d) section 295(1) (power to detain seized cash);
  - [<sup>F29</sup>(da) section 303C (powers to search for a listed asset);
  - (db) section 303J (powers to seize property);
  - (dc) section 303K (powers to detain seized property);]
  - [<sup>F30</sup>(dd) section 303Z21 (powers to search for cryptoasset-related items);
  - (de) section 303Z26 (powers to seize cryptoasset-related items);
  - (df) section 303Z27 (powers to detain cryptoasset-related items);] or
  - (e) a search and seizure warrant issued under section 352.
- (6) In the application of this section to England and Wales in relation to an offence committed before the commencement of section 281(5) of the Criminal Justice Act

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2003 (c. 44) (alteration of penalties for summary offences), and in the application of this section to Northern Ireland—

- (a) the reference to 51 weeks in subsection (3)(a) is to be read as a reference to 6 months; and
- (b) the reference to 51 weeks in subsection (4)(a) is to be read as a reference to 1 month.]

#### Textual Amendments

- F27** S. 453A inserted (6.4.2008) by [Serious Crime Act 2007 \(c. 27\)](#), **ss. 81(2)**, 94(1); S.I. 2008/755, art. 17(1)(g)
- F28** S. 453A(5)(a) substituted (1.6.2015 for specified purposes, 1.3.2016 in so far as not already in force) by [Policing and Crime Act 2009 \(c. 26\)](#), s. 116(1), **Sch. 7 para. 94**; S.I. 2015/983, arts. 2(2)(e), 3(ee); S.I. 2016/147, art. 3(i)
- F29** S. 453A(5)(da)-(dc) inserted (27.4.2017 for specified purposes, 16.4.2018 for E.W.S. in so far as not already in force, 28.6.2021 for N.I. in so far as not already in force) by [Criminal Finances Act 2017 \(c. 22\)](#), s. 58(5)(6), **Sch. 5 para. 86**; S.I. 2018/78, reg. 5(2); S.I. 2021/724, reg. 4(j)
- F30** S. 453A(5)(dd)-(df) inserted (26.10.2023 for specified purposes, 26.4.2024 for S. for specified purposes, 26.4.2024 for E.W.N.I. in so far as not already in force) by [Economic Crime and Corporate Transparency Act 2023 \(c. 56\)](#), s. 219(1)(2)(b), **Sch. 9 para. 12**; S.I. 2024/269, reg. 4(b)(i)(ii)

#### [<sup>F31</sup>453B Certain offences in relation to SFO officers

- (1) A person commits an offence if the person assaults an SFO officer who is acting in the exercise of a relevant power.
- (2) A person commits an offence if the person resists or wilfully obstructs an SFO officer who is acting in the exercise of a relevant power.
- (3) A person guilty of an offence under subsection (1) is liable—
  - (a) on summary conviction in England and Wales, to imprisonment for a term not exceeding 51 weeks, or to a fine, or to both;
  - (b) on summary conviction in Northern Ireland, to imprisonment for a term not exceeding 6 months, or to a fine not exceeding level 5 on the standard scale, or to both.
- (4) A person guilty of an offence under subsection (2) is liable—
  - (a) on summary conviction in England and Wales, to imprisonment for a term not exceeding 51 weeks, or to a fine not exceeding level 3 on the standard scale, or to both;
  - (b) on summary conviction in Northern Ireland, to imprisonment for a term not exceeding 1 month, or to a fine not exceeding level 3 on the standard scale, or to both.
- (5) In this section “relevant power” means a power exercisable under any of the following—
  - (a) sections 47C to 47F or 195C to 195F (powers to seize and search for realisable property);
  - (b) section 289 (powers to search for cash);
  - (c) section 294 (power to seize cash);
  - (d) section 295(1) (power to detain seized cash);

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- (e) section 303C (powers to search for a listed asset);
  - (f) section 303J (powers to seize property);
  - (g) section 303K (powers to detain seized property);
  - [<sup>F32</sup>(ga) section 303Z21 (powers to search for cryptoasset-related items);
  - (gb) section 303Z26 (powers to seize cryptoasset-related items);
  - (gc) section 303Z27 (powers to detain cryptoasset-related items);]
  - (h) a search and seizure warrant issued under section 352.
- (6) In relation to an offence committed before the coming into force of section 281(5) of the Criminal Justice Act 2003 (alteration of penalties for certain summary offences: England and Wales)—
- (a) the reference in subsection (3)(a) to 51 weeks is to be read as a reference to 6 months;
  - (b) the reference in subsection (4)(a) to 51 weeks is to be read as a reference to 1 month.]

#### Textual Amendments

- F31** S. 453B inserted (27.4.2017 for specified purposes, 31.1.2018 for E.W. for specified purposes, 28.6.2021 for N.I. in so far as not already in force, 28.6.2021 for E.W. for specified purposes) by [Criminal Finances Act 2017 \(c. 22\)](#), **ss. 23**, 58(1)(6); S.I. 2018/78, reg. 3(h); S.I. 2021/724, reg. 2(1)(k)(2)(b)
- F32** S. 453B(5)(ga)-(gc) inserted (26.10.2023 for specified purposes, 26.4.2024 for S. for specified purposes, 26.4.2024 for E.W.N.I. in so far as not already in force) by [Economic Crime and Corporate Transparency Act 2023 \(c. 56\)](#), s. 219(1)(2)(b), **Sch. 9 para. 13**; S.I. 2024/269, reg. 4(b)(i)(ii)

#### [<sup>F33</sup>453C] Obstruction offence in relation to immigration officers

- (1) A person commits an offence if the person resists or wilfully obstructs an immigration officer who is acting in the exercise of a relevant power.
- (2) A person guilty of an offence under this section is liable—
  - (a) on summary conviction in England and Wales, to imprisonment for a term not exceeding 51 weeks, to a fine not exceeding level 3 on the standard scale, or to both;
  - (b) on summary conviction in Scotland, to imprisonment for a term not exceeding 12 months, to a fine not exceeding level 3 on the standard scale, or to both;
  - (c) on summary conviction in Northern Ireland, to imprisonment for a term not exceeding 1 month, to a fine not exceeding level 3 on the standard scale, or to both.
- (3) In this section “relevant power” means a power exercisable under—
  - (a) sections 47C to 47F, 127C to 127F or 195C to 195F (powers to seize and search for realisable property);
  - (b) section 289 as applied by section 24 of the UK Borders Act 2007 (powers to search for cash);
  - (c) section 294 as so applied (powers to seize cash);
  - (d) section 295(1) as so applied (power to detain seized cash);
  - (e) section 303C as so applied (powers to search for a listed asset);



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- (f) section 303J as so applied (powers to seize property);
  - (g) section 303K as so applied (powers to detain seized property);
  - <sup>F34</sup>(ga) section 303Z21 (powers to search for cryptoasset-related items) as applied by section 24 of the UK Borders Act 2007 (exercise of civil recovery powers by immigration officers);
  - (gb) section 303Z26 as so applied (powers to seize cryptoasset-related items);
  - (gc) section 303Z27 as so applied (powers to detain cryptoasset-related items);]
  - (h) a search and seizure warrant issued under section 352; or
  - (i) a search and seizure warrant issued under section 387.
- (4) The power conferred by subsection (5) of section 28A of the Immigration Act 1971 (arrest without warrant) applies in relation to an offence under this section as it applies in relation to an offence under section 26(1)(g) of that Act (and subsections (6) to (9), (10) and (11) of section 28A of that Act apply accordingly).
- (5) In relation to an offence committed before the coming into force of section 281(5) of the Criminal Justice Act 2003 (alteration of penalties for certain summary offences: England and Wales) the reference in subsection (2)(a) to 51 weeks is to be read as a reference to 1 month.]

#### Textual Amendments

- F33** S. 453C inserted (27.4.2017 for specified purposes, 31.1.2018 for E.W.S. for specified purposes, 28.6.2021 for N.I. in so far as not already in force, 28.6.2021 for E.W.S. for specified purposes) by [Criminal Finances Act 2017 \(c. 22\)](#), **ss. 25**, 58(1)(6); S.I. 2018/78, reg. 3(j); S.I. 2021/724, reg. 2(1)(m)(2)(c)
- F34** S. 453C(3)(ga)-(gc) inserted (26.10.2023 for specified purposes, 26.4.2024 for S. for specified purposes, 26.4.2024 for E.W.N.I. in so far as not already in force) by [Economic Crime and Corporate Transparency Act 2023 \(c. 56\)](#), s. 219(1)(2)(b), **Sch. 9 para. 14**; S.I. 2024/269, reg. 4(b)(i)(ii)

#### 454 Customs officers

For the purposes of this Act a customs officer is a person commissioned by the Commissioners of Customs and Excise under section 6(3) of the Customs and Excise Management Act 1979 (c. 2).

#### <sup>F35</sup>454A Serious Fraud Office

For the purposes of this Act “SFO officer” means a member of staff of the Serious Fraud Office.]

#### Textual Amendments

- F35** S. 454A inserted (27.4.2017 for specified purposes, 31.1.2018 for E.W.S. in so far as not already in force, 28.6.2021 for N.I. in so far as not already in force) by [Criminal Finances Act 2017 \(c. 22\)](#), s. 58(1)(6), **Sch. 1 para. 26**; S.I. 2018/78, reg. 3(aa); S.I. 2021/724, reg. 3(b)

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

*Changes to legislation: Proceeds of Crime Act 2002, Part 12 is up to date with all changes known to be in force on or before 15 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

## 455 Enactment

In this Act (except in section 460(1)) a reference to an enactment includes a reference to—

- (a) an Act of the Scottish Parliament;
- (b) Northern Ireland legislation.

### General

## 456 Amendments

Schedule 11 contains miscellaneous and consequential amendments.

### Commencement Information

- I7** S. 456 in force at 30.12.2002 for specified purposes by [S.I. 2002/3015](#), [art. 2](#), [Sch.](#)
- I8** S. 456 in force at 24.2.2003 for specified purposes by [S.I. 2003/120](#), [art. 2](#), [Sch.](#) (with [arts. 3, 4](#)) (as amended (20.2.2003) by [S.I. 2003/333](#), [art. 14](#))
- I9** S. 456 in force at 24.3.2003 for specified purposes by [S.S.I. 2003/210](#), [art. 2\(1\)\(b\)\(2\)](#), [sch.](#)
- I10** S. 456 in force at 24.3.2003 for specified purposes by [S.I. 2003/333](#), [art. 2](#), [Sch.](#)

## 457 Repeals and revocations

Schedule 12 contains repeals and revocations.

### Commencement Information

- I11** S. 457 in force at 30.12.2002 for specified purposes by [S.I. 2002/3015](#), [art. 2](#), [Sch.](#)
- I12** S. 457 in force at 24.2.2003 for specified purposes by [S.I. 2003/120](#), [art. 2](#), [Sch.](#) (with [arts. 3, 4](#)) (as amended (20.2.2003) by [S.I. 2003/333](#), [art. 14](#))
- I13** S. 457 in force at 24.3.2003 for specified purposes by [S.I. 2003/333](#), [art. 2](#), [Sch.](#)
- I14** S. 457 in force at 24.3.2003 for specified purposes by [S.S.I. 2003/210](#), [art. 2\(1\)\(b\)\(2\)](#), [sch.](#)

## 458 Commencement

- (1) The preceding provisions of this Act (except the provisions specified in subsection (3) [<sup>F36</sup>or (4)] ) come into force in accordance with provision made by the Secretary of State by order.
- (2) But no order may be made [<sup>F37</sup>by the Secretary of State] which includes provision for the commencement of Part 5, 8 or 10 unless the Secretary of State has consulted the Scottish Ministers.
- (3) The following provisions come into force in accordance with provision made by the Scottish Ministers by order after consultation with the Secretary of State—
  - (a) Part 3;
  - (b) this Part, to the extent that it relates to Part 3.
- [<sup>F38</sup>(4) Any provision of this Act which provides for the repeal of any provision of the Proceeds of Crime (Northern Ireland) Order 1996 comes into force in accordance with provision made by the Department of Justice in Northern Ireland by order.]

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

*Changes to legislation: Proceeds of Crime Act 2002, Part 12 is up to date with all changes known to be in force on or before 15 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

### Subordinate Legislation Made

- P1** S. 458(1) power partly exercised: 30.12.2002 appointed for specified provisions and certain purposes by {S.I. 2002/3015}, art. 2; 30.12.2002 appointed for specified provisions and certain purposes by {S.I. 2002/3145}, art. 2; 13.1.2003 appointed for specified provisions by {S.I. 2002/3055}, art. 2

### Textual Amendments

- F36** Words in s. 458(1) inserted (12.4.2010) by [The Northern Ireland Act 1998 \(Devolution of Policing and Justice Functions\) Order 2010 \(S.I. 2010/976\)](#), art. 1(2), **Sch. 14 para. 73(a)** (with arts. 28-31)
- F37** Words in s. 458(2) inserted (12.4.2010) by [The Northern Ireland Act 1998 \(Devolution of Policing and Justice Functions\) Order 2010 \(S.I. 2010/976\)](#), art. 1(2), **Sch. 14 para. 73(b)** (with arts. 28-31)
- F38** S. 458(4) inserted (12.4.2010) by [The Northern Ireland Act 1998 \(Devolution of Policing and Justice Functions\) Order 2010 \(S.I. 2010/976\)](#), art. 1(2), **Sch. 14 para. 73(c)** (with arts. 28-31)

## 459 Orders and regulations

(1) References in this section to subordinate legislation are to—

- (a) any Order in Council under this Act;
- (b) any order under this Act (other than one falling to be made by a court);
- (c) any regulations under this Act.

(2) Subordinate legislation—

- (a) may make different provision for different purposes;
- (b) may include supplementary, incidental, saving or transitional provisions.

(3) Any power to make subordinate legislation is exercisable by statutory instrument <sup>F39</sup>(<sup>F40</sup>other than—

- (a) the power of the Advocate General for Northern Ireland to make an order under section 377A(5), and
- (b) any power of the Department of Justice in Northern Ireland to make subordinate legislation,

which are] exercisable by statutory rule for the purposes of the Statutory Rules (Northern Ireland) Order 1979 (S.I. 1979/1573 (N.I.12))].

<sup>F41</sup>(3A) Subsection (3) does not apply to the power of the Scottish Ministers to make an order under section 118(2B) <sup>F42</sup>or regulations under section 131ZA(7)].

(4) A statutory instrument is subject to annulment in pursuance of a resolution of either House of Parliament if it contains subordinate legislation other than—

- (a) an order under section <sup>F43</sup>35(2C), <sup>F44</sup>41(5A), <sup>F45</sup>41A(5), <sup>F46</sup>47S(4), <sup>F46</sup>67(7A), <sup>F47</sup>75(7) or (8), <sup>F47</sup>190A(5), <sup>F48</sup>195S(4), <sup>F48</sup>... 282, 292(4), <sup>F49</sup>302(7B), <sup>F50</sup>309, <sup>F50</sup>339A(7), <sup>F50</sup>364(4), <sup>F50</sup>377(4) <sup>F51</sup>[<sup>F51</sup>, 377A(5)], <sup>F51</sup>436(6), <sup>F51</sup>438(9) or 458;

<sup>F52</sup>(azza) regulations under—

- (i) section 67ZB(5) or 84A(5);
- (ii) section 131ZC(5) or 150A(5);
- (iii) section 251ZB(5) or 232A(5);]

<sup>F53</sup>(aza) regulations under section 303B(2), 303G(5), 303W(10), 303Y(2), 303Z8(2) <sup>F54</sup>[<sup>F54</sup>or 303Z18(10)] <sup>F54</sup>[<sup>F54</sup>, 303Z18(10), 303Z20(2), 303Z35(4), 303Z42(7), 303Z52(10) or 303Z64(10)];]

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

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- [<sup>F55</sup>(azaa) regulations under section 327(2E)(a), 328(7)(a) or 329(2E)(a);]
- [<sup>F56</sup>(azab) regulations under section 339ZL(5);]
- [<sup>F57</sup>(azb) regulations under section 340(14)(c) or (14A)(b),]
- [<sup>F58</sup>(aa) an order made by the Welsh Ministers under section 453(1A);]
- (b) subordinate legislation made by the Scottish Ministers;
- (c) an Order in Council made under section 443 which makes provision only in relation to Scotland.
- [<sup>F59</sup>(4A) A statutory instrument containing an order under section 453(1A) is subject to annulment in pursuance of a resolution of the National Assembly for Wales.]
- (5) A statutory instrument is subject to annulment in pursuance of a resolution of the Scottish Parliament if it contains—
- (a) subordinate legislation made by the Scottish Ministers other than [<sup>F60</sup>regulations under section 131ZA(7) or] an order under section [<sup>F61</sup>118(2B),] 142(6) or (7), 293(4), [<sup>F62</sup>303H(4),] 398(4), 410(4), 439(6), 441(9) or 458;
- (b) an Order in Council made under section 443 which makes provision only in relation to Scotland.
- (6) No order may be made—
- (a) by the Secretary of State under section [<sup>F63</sup>35(2C),][<sup>F64</sup>41(5A),][<sup>F65</sup>41A(5), 47S(4),][<sup>F66</sup>67(7A),] 75(7) or (8), [<sup>F67</sup>190A(5), 195S(4),]<sup>F68</sup>... 282, 292(4), [<sup>F69</sup>302(7B),] 309, [<sup>F70</sup>339A(7),] 364(4), 377(4), 436(6) or 438(9) unless a draft of the order has been laid before Parliament and approved by a resolution of each House;
- [<sup>F71</sup>(aa) by the Attorney General or the Advocate General for Northern Ireland under section 377A(5) unless a draft of the order has been laid before Parliament and approved by a resolution of each House;]
- (b) by the Scottish Ministers under section [<sup>F72</sup>118(2B),] 142(6) or (7), 293(4), [<sup>F73</sup>303H(4),] 398(4), 410(4), 439(6) or 441(9) unless a draft of the order has been laid before and approved by a resolution of the Scottish Parliament.
- [<sup>F74</sup>(6ZA) No regulations may be made by the Scottish Ministers under section 131ZA(7) unless a draft of the regulations has been laid before and approved by a resolution of the Scottish Parliament.
- [ No regulations may be made by the Secretary of State under any of the following
- <sup>F75</sup>(6ZAA) provisions unless a draft of the regulations has been laid before Parliament and approved by a resolution of each House--
- (a) section 67ZB(5) or 84A(5);
- (b) section 131ZC(5) or 150A(5);
- (c) section 251ZB(5) or 232A(5).]
- (6ZB) No regulations may be made by the Secretary of State under section 303B(2), 303G(5), 303W(10), 303Y(2), 303Z8(2) [<sup>F76</sup>or 303Z18(10)] [<sup>F76</sup>, 303Z18(10), 303Z20(2), 303Z35(4), 303Z42(7), 303Z52(10) or 303Z64(10)] unless a draft of the regulations has been laid before Parliament and approved by a resolution of each House.]
- [<sup>F77</sup>(6ZBA) No regulations may be made by the Secretary of State under section 327(2E)(a), 328(7)(a) or 329(2E)(a) unless a draft of the regulations has been laid before Parliament and approved by a resolution of each House.]

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- [<sup>F78</sup>(6ZBB) No regulations may be made by the Secretary of State under section 339ZL(5) unless a draft of the regulations has been laid before Parliament and approved by a resolution of each House.]
- [<sup>F79</sup>(6ZC) No regulations may be made by the Treasury or the Secretary of State under section 340(14)(c) or (14A)(b) unless a draft of the regulations has been laid before Parliament and approved by a resolution of each House.]
- [<sup>F80</sup>(6A) If a draft of an order under section 302(7B) [<sup>F81</sup>or of regulations under section 303W(10) [<sup>F82</sup>or 303Z18(10)] [<sup>F82</sup>, 303Z18(10), 303Z52(10) or 303Z64(10)] [<sup>F83</sup>or of regulations under section 340(14)(c) or (14A)(b)] would, apart from this subsection, be treated as a hybrid instrument for the purposes of the standing orders of either House of Parliament, it shall proceed in that House as if it were not a hybrid instrument.]
- (7) The Scottish Ministers must lay before the Scottish Parliament a copy of every statutory instrument containing an Order in Council made under section 444 or 445.
- [<sup>F84</sup>(7A) Subordinate legislation made by the Department of Justice in Northern Ireland is subject to negative resolution (within the meaning of section 41(6) of the Interpretation Act (Northern Ireland) 1954) other than an order under section [<sup>F85</sup>185(2B),] [<sup>F86</sup>195T(5),] [<sup>F87</sup>215(7A),] 223(7) or (8), 282, 293A(4), 302(7B), [<sup>F88</sup>303I(4),] 377ZA(4), 436(6) or 458 [<sup>F89</sup>or regulations under section 303W(10) or 303Z18(10)] .
- (7B) No order shall be made by the Department of Justice under section [<sup>F90</sup>185(2B),] [<sup>F91</sup>195T(5),] [<sup>F92</sup>215(7A),] 223(7) or (8), 282, 293A(4), 302(7B), [<sup>F93</sup>303I(4),] 377ZA(4) or 436(6) unless a draft of it has been laid before, and approved by a resolution of, the Northern Ireland Assembly.
- [ No regulations may be made by the Department of Justice under section 303W(10) or <sup>F94</sup>(7BA) 303Z18(10) unless a draft of the regulations has been laid before, and approved by a resolution of, the Northern Ireland Assembly.]
- (7C) The Department of Justice must lay before the Northern Ireland Assembly a copy of every statutory instrument containing an Order in Council under section 444 or 445.
- (7D) Section 41(3) of the Interpretation Act (Northern Ireland) 1954 applies for the purposes of subsections (7B) [<sup>F95</sup>, (7BA)] and (7C) in relation to the laying of a draft or copy as it applies in relation to the laying of a statutory document under an enactment.]
- [<sup>F96</sup>(8) In this section references to the Advocate General for Northern Ireland are to be read, before the coming into force of section 27(1) of the Justice (Northern Ireland) Act 2002 (c. 26), as references to the Attorney General for Northern Ireland.]

#### Textual Amendments

- F39** Words in s. 459(3) inserted (1.4.2008) by [Serious Crime Act 2007 \(c. 27\), s. 94\(1\), Sch. 8 para. 119\(2\)](#); [S.I. 2008/755, art. 2\(1\)\(a\)](#) (with arts. 3-14)
- F40** Words in s. 459(3) substituted (12.4.2010) by [The Northern Ireland Act 1998 \(Devolution of Policing and Justice Functions\) Order 2010 \(S.I. 2010/976\), art. 1\(2\), Sch. 14 para. 74\(2\)](#) (with arts. 28-31)
- F41** S. 459(3A) inserted (S.) (1.3.2016) by [Serious Crime Act 2015 \(c. 9\), ss. 19\(2\)\(a\), 88\(2\)\(a\)](#); [S.S.I. 2016/11, reg. 2\(d\)](#) (with [reg. 3](#))

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- F42** Words in s. 459(3A) inserted (27.4.2017 for specified purposes, 31.1.2018 for E.W.S. for specified purposes, 16.4.2018 for E.W.S. in so far as not already in force) by **Criminal Finances Act 2017** (c. 22), s. 58(5)(6), **Sch. 5 para. 87(2)**; S.I. 2018/78, reg. 5(3)(a)(i)(ii)
- F43** Word in s. 459(4)(a) inserted (1.6.2015) by **Serious Crime Act 2015** (c. 9), s. 88(1), **Sch. 4 para. 57(2)(a)**; S.I. 2015/820, reg. 3(q)(v)
- F44** Word in s. 459(4)(a) inserted (20.3.2015) by **Crime and Courts Act 2013** (c. 22), **ss. 46(7)(a)**, 61(2); S.I. 2015/813, art. 2(a)(iii)
- F45** Words in s. 459(4)(a) inserted (22.11.2014) by **Policing and Crime Act 2009** (c. 26), s. 116(1), **Sch. 7 para. 95(2)(a)**; S.I. 2014/3101, art. 2(e)
- F46** Word in s. 459(4)(a) inserted (1.6.2015) by **Serious Crime Act 2015** (c. 9), s. 88(1), **Sch. 4 para. 57(2)(b)**; S.I. 2015/820, reg. 3(q)(v)
- F47** Words in s. 459(4)(a) inserted (22.11.2014) by **Policing and Crime Act 2009** (c. 26), s. 116(1), **Sch. 7 para. 95(2)(b)**; S.I. 2014/3101, art. 2(e)
- F48** Words in s. 459(4)(a) omitted (12.4.2010) by virtue of **The Northern Ireland Act 1998** (Devolution of Policing and Justice Functions) Order 2010 (S.I. 2010/976), art. 1(2), **Sch. 14 para. 74(3)** (with arts. 28-31)
- F49** Word in s. 459(4)(a) inserted (6.4.2008) by **Serious Crime Act 2007** (c. 27), s. 94(1), **Sch. 11 para. 15(2)**; S.I. 2008/755, art. 17(1)(f)
- F50** Word in s. 459(4)(a) inserted (1.7.2005) by **Serious Organised Crime and Police Act 2005** (c. 15), **ss. 103(7)**, 178(8); S.I. 2005/1521, art. 3(1)(c)
- F51** Word in s. 459(4)(a) inserted (1.4.2008) by **Serious Crime Act 2007** (c. 27), s. 94(1), **Sch. 8 para. 119(3)**; S.I. 2008/755, art. 2(1)(a) (with arts. 3-14)
- F52** S. 459(4)(azza) inserted (26.10.2023 for specified purposes) by **Economic Crime and Corporate Transparency Act 2023** (c. 56), s. 219(1)(2)(b), **Sch. 8 para. 55(2)**
- F53** S. 459(4)(aza) inserted (27.4.2017 for specified purposes, 31.10.2017 for E.W.S. for specified purposes, 31.1.2018 for E.W.S. for specified purposes, 16.4.2018 for E.W.S. in so far as not already in force) by **Criminal Finances Act 2017** (c. 22), s. 58(5)(6), **Sch. 5 para. 87(3)**; S.I. 2017/991, reg. 2(v); S.I. 2018/78, reg. 5(3)(a)(i)(ii)
- F54** Words in s. 459(4)(aza) substituted (26.10.2023 for specified purposes, 26.4.2024 for S. for specified purposes, 26.4.2024 for E.W.N.I. in so far as not already in force) by **Economic Crime and Corporate Transparency Act 2023** (c. 56), s. 219(1)(2)(b), **Sch. 9 para. 15(2)**; S.I. 2024/269, reg. 4(b)(i)(ii)
- F55** S. 459(4)(azaa) inserted (26.10.2023) by **Economic Crime and Corporate Transparency Act 2023** (c. 56), **ss. 182(7)(a)**, 219(2)(f)
- F56** S. 459(4)(azab) inserted (26.10.2023) by **Economic Crime and Corporate Transparency Act 2023** (c. 56), **ss. 185(13)(a)**, 219(2)(h)
- F57** S. 459(4)(azb) inserted (29.6.2021) by **Financial Services Act 2021** (c. 22), **ss. 32(7)(a)**, 49(2)(b)
- F58** S. 459(4)(aa) inserted (25.1.2018) by **Tax Collection and Management (Wales) Act 2016** (anaw 6), ss. 186(5)(a), 194(2); S.I. 2018/33, **art. 2(j)**
- F59** S. 459(4A) inserted (25.1.2018) by **Tax Collection and Management (Wales) Act 2016** (anaw 6), ss. 186(5)(b), 194(2); S.I. 2018/33, **art. 2(j)**
- F60** Words in s. 459(5)(a) inserted (27.4.2017 for specified purposes, 31.10.2017 for E.W.S. for specified purposes, 31.1.2018 for E.W.S. for specified purposes, 16.4.2018 for E.W.S. in so far as not already in force) by **Criminal Finances Act 2017** (c. 22), s. 58(5)(6), **Sch. 5 para. 87(4)(a)**; S.I. 2017/991, reg. 2(v); S.I. 2018/78, reg. 5(3)(a)(i)(ii)
- F61** Word in s. 459(5)(a) inserted (S.) (1.3.2016) by **Serious Crime Act 2015** (c. 9), **ss. 19(2)(b)**, 88(2)(a); S.S.I. 2016/11, reg. 2(d) (with reg. 3)
- F62** Word in s. 459(5)(a) inserted (27.4.2017 for specified purposes, 31.10.2017 for E.W.S. for specified purposes, 31.1.2018 for E.W.S. for specified purposes, 16.4.2018 for E.W.S. in so far as not already in force) by **Criminal Finances Act 2017** (c. 22), s. 58(5)(6), **Sch. 5 para. 87(4)(b)**; S.I. 2017/991, reg. 2(v); S.I. 2018/78, reg. 5(3)(a)(i)(ii)
- F63** Word in s. 459(6)(a) inserted (E.W.) (1.6.2015) by **Serious Crime Act 2015** (c. 9), **ss. 10(2)**, 88(1); S.I. 2015/820, reg. 3(g)

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- F64** Word in s. 459(6)(a) inserted (20.3.2015) by Crime and Courts Act 2013 (c. 22), **ss. 46(7)(b)**, 61(2); S.I. 2015/813, art. 2(a)(iii)
- F65** Words in s. 459(6)(a) inserted (22.11.2014) by Policing and Crime Act 2009 (c. 26), s. 116(1), **Sch. 7 para. 95(3)(a)**; S.I. 2014/3101, art. 2(e)
- F66** Word in s. 459(6)(a) inserted (E.W.) (1.6.2015) by Serious Crime Act 2015 (c. 9), **ss. 14(5)**, 88(1); S.I. 2015/820, reg. 3(j)
- F67** Words in s. 459(6)(a) inserted (22.11.2014) by Policing and Crime Act 2009 (c. 26), s. 116(1), **Sch. 7 para. 95(3)(b)**; S.I. 2014/3101, art. 2(e)
- F68** Words in s. 459(6)(a) omitted (12.4.2010) by virtue of The Northern Ireland Act 1998 (Devolution of Policing and Justice Functions) Order 2010 (S.I. 2010/976), art. 1(2), **Sch. 14 para. 74(3)** (with arts. 28-31)
- F69** Word in s. 459(6)(a) inserted (6.4.2008) by Serious Crime Act 2007 (c. 27), s. 94(1), **Sch. 11 para. 15(3)**; S.I. 2008/755, art. 17(1)(f)
- F70** Word in s. 459(6)(a) inserted (1.7.2005) by Serious Organised Crime and Police Act 2005 (c. 15), **ss. 103(7)**, 178(8); S.I. 2005/1521, art. 3(1)(c)
- F71** S. 459(6)(aa) inserted (1.4.2008) by Serious Crime Act 2007 (c. 27), s. 94(1), **Sch. 8 para. 119(4)**; S.I. 2008/755, art. 2(1)(a) (with arts. 3-14)
- F72** Word in s. 459(6)(b) inserted (S.) (1.3.2016) by Serious Crime Act 2015 (c. 9), **ss. 19(2)(c)**, 88(2)(a); S.S.I. 2016/11, reg. 2(d) (with reg. 3)
- F73** Word in s. 459(6)(b) inserted (27.4.2017 for specified purposes, 31.10.2017 for E.W.S. for specified purposes, 31.1.2018 for E.W.S. for specified purposes, 16.4.2018 for E.W.S. in so far as not already in force) by Criminal Finances Act 2017 (c. 22), s. 58(5)(6), **Sch. 5 para. 87(5)**; S.I. 2017/991, reg. 2(v); S.I. 2018/78, reg. 5(3)(a)(i)(ii)
- F74** S. 459(6ZA)(6ZB) inserted (27.4.2017 for specified purposes, 31.10.2017 for E.W.S. for specified purposes, 31.1.2018 for E.W.S. for specified purposes, 16.4.2018 for E.W.S. in so far as not already in force) by Criminal Finances Act 2017 (c. 22), s. 58(5)(6), **Sch. 5 para. 87(6)**; S.I. 2017/991, reg. 2(v); S.I. 2018/78, reg. 5(3)(a)(i)(ii)
- F75** S. 459(6ZAA) inserted (26.10.2023 for specified purposes) by Economic Crime and Corporate Transparency Act 2023 (c. 56), s. 219(1)(2)(b), **Sch. 8 para. 55(3)**
- F76** Words in s. 459(6ZB) substituted (26.10.2023 for specified purposes, 26.4.2024 for S. for specified purposes, 26.4.2024 for E.W.N.I. in so far as not already in force) by Economic Crime and Corporate Transparency Act 2023 (c. 56), s. 219(1)(2)(b), **Sch. 9 para. 15(3)**; S.I. 2024/269, reg. 4(b)(i)(ii)
- F77** S. 459(6ZBA) inserted (26.10.2023) by Economic Crime and Corporate Transparency Act 2023 (c. 56), **ss. 182(7)(b)**, 219(2)(f)
- F78** S. 459(6ZBB) inserted (26.10.2023) by Economic Crime and Corporate Transparency Act 2023 (c. 56), **ss. 185(13)(b)**, 219(2)(h)
- F79** S. 459(6ZC) inserted (29.6.2021) by Financial Services Act 2021 (c. 22), **ss. 32(7)(b)**, 49(2)(b)
- F80** S. 459(6A) inserted (6.4.2008) by Serious Crime Act 2007 (c. 27), s. 94(1), **Sch. 11 para. 15(4)**; S.I. 2008/755, art. 17(1)(f)
- F81** Words in s. 459(6A) inserted (27.4.2017 for specified purposes, 31.1.2018 for E.W.S. for specified purposes, 16.4.2018 for E.W.S. in so far as not already in force) by Criminal Finances Act 2017 (c. 22), s. 58(5)(6), **Sch. 5 para. 87(7)**; S.I. 2018/78, reg. 5(3)(a)(i)(ii)
- F82** Words in s. 459(6A) substituted (26.10.2023 for specified purposes, 26.4.2024 for S. for specified purposes, 26.4.2024 for E.W.N.I. in so far as not already in force) by Economic Crime and Corporate Transparency Act 2023 (c. 56), s. 219(1)(2)(b), **Sch. 9 para. 15(4)**; S.I. 2024/269, reg. 4(b)(i)(ii)
- F83** Words in s. 459(6A) inserted (29.6.2021) by Financial Services Act 2021 (c. 22), **ss. 32(7)(c)**, 49(2)(b)
- F84** S. 459(7A)-(7D) inserted (12.4.2010) by The Northern Ireland Act 1998 (Devolution of Policing and Justice Functions) Order 2010 (S.I. 2010/976), art. 1(2), **Sch. 14 para. 74(4)** (with arts. 28-31)
- F85** Word in s. 459(7A) inserted (1.6.2015) by Serious Crime Act 2015 (c. 9), s. 88(1), **Sch. 4 para. 57(3)(a)**; S.I. 2015/820, reg. 3(q)(v)
- F86** Word in s. 459(7A) inserted by 2009 c. 26, s. 57(5)(a) (as inserted (22.11.2014) by The Northern Ireland Act 1998 (Devolution of Policing and Justice Functions) Order 2012 (S.I. 2012/2595), **arts. 1(2)**, 18(2)(n) (with arts. 24-28)); S.I. 2014/3101, **art. 2(b)**

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- F87** Word in s. 459(7A) inserted (1.6.2015) by [Serious Crime Act 2015 \(c. 9\), s. 88\(1\), Sch. 4 para. 57\(3\)\(b\)](#); S.I. 2015/820, reg. 3(q)(v)
- F88** Word in s. 459(7A) inserted (27.4.2017 for specified purposes, 31.1.2018 for E.W.S. for specified purposes, 16.4.2018 for E.W.S. in so far as not already in force) by [Criminal Finances Act 2017 \(c. 22\), s. 58\(5\)\(6\), Sch. 5 para. 87\(8\)\(a\)](#); S.I. 2018/78, reg. 5(3)(a)(i)(ii)
- F89** Words in s. 459(7A) inserted (27.4.2017 for specified purposes, 31.1.2018 for E.W.S. for specified purposes, 16.4.2018 for E.W.S. in so far as not already in force) by [Criminal Finances Act 2017 \(c. 22\), s. 58\(5\)\(6\), Sch. 5 para. 87\(8\)\(b\)](#); S.I. 2018/78, reg. 5(3)(a)(i)(ii)
- F90** Word in s. 459(7B) inserted (N.I.) (1.6.2015) by [Serious Crime Act 2015 \(c. 9\), ss. 32\(2\), 88\(3\)\(a\)](#); S.R. 2015/190, reg. 3(1)(f)
- F91** Word in s. 459(7B) inserted by [2009 c. 26, s. 57\(5\)\(b\)](#) (as inserted (22.11.2014) by [The Northern Ireland Act 1998 \(Devolution of Policing and Justice Functions\) Order 2012 \(S.I. 2012/2595\), arts. 1\(2\), 18\(2\)\(n\)](#) (with arts. 24-28)); S.I. 2014/3101, [art. 2\(b\)](#)
- F92** Word in s. 459(7B) inserted (N.I.) (1.6.2015) by [Serious Crime Act 2015 \(c. 9\), ss. 36\(5\), 88\(3\)\(a\)](#); S.R. 2015/190, reg. 3(1)(j)
- F93** Word in s. 459(7B) inserted (27.4.2017 for specified purposes, 31.1.2018 for E.W.S. for specified purposes, 16.4.2018 for E.W.S. in so far as not already in force) by [Criminal Finances Act 2017 \(c. 22\), s. 58\(5\)\(6\), Sch. 5 para. 87\(9\)](#); S.I. 2018/78, reg. 5(3)(a)(i)(ii)
- F94** S. 459(7BA) inserted (27.4.2017 for specified purposes, 31.1.2018 for E.W.S. for specified purposes, 16.4.2018 for E.W.S. in so far as not already in force) by [Criminal Finances Act 2017 \(c. 22\), s. 58\(5\)\(6\), Sch. 5 para. 87\(10\)](#); S.I. 2018/78, reg. 5(3)(a)(i)(ii)
- F95** Word in s. 459(7D) inserted (27.4.2017 for specified purposes, 31.1.2018 for E.W.S. for specified purposes, 16.4.2018 for E.W.S. in so far as not already in force) by [Criminal Finances Act 2017 \(c. 22\), s. 58\(5\)\(6\), Sch. 5 para. 87\(11\)](#); S.I. 2018/78, reg. 5(3)(a)(i)(ii)
- F96** S. 459(8) inserted (1.4.2008) by [Serious Crime Act 2007 \(c. 27\), s. 94\(1\), Sch. 8 para. 119\(5\)](#); S.I. 2008/755, [art. 2\(1\)\(a\)](#) (with arts. 3-14)

## 460 Finance

- (1) The following are to be paid out of money provided by Parliament—
- (a) any expenditure incurred by any Minister of the Crown under this Act;
  - (b) any increase attributable to this Act in the sums payable out of money so provided under any other enactment.
- (2) Any sums received by the Secretary of State in consequence of this Act are to be paid into the Consolidated Fund.
- [<sup>F97</sup>(3) Subject to anything in this Act—
- (a) any sums received by the Director of Public Prosecutions <sup>F98</sup>... or the Director of the Serious Fraud Office in consequence of this Act are to be paid into the Consolidated Fund; [<sup>F99</sup>and]
  - (b) any sums received by the Director of Public Prosecutions for Northern Ireland in consequence of this Act are to be paid to the [<sup>F100</sup>Department of Justice in Northern Ireland][<sup>F101</sup>, and
  - (c) any sums received by the Financial Conduct Authority in consequence of this Act are to be paid into the Consolidated Fund.]]

### Textual Amendments

- F97** S. 460(3) inserted (1.4.2008) by [Serious Crime Act 2007 \(c. 27\), s. 94\(1\), Sch. 8 para. 141](#); S.I. 2008/755, [art. 2\(1\)\(a\)](#) (with arts. 3-14)



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- F98** Words in s. 460(3)(a) omitted (27.3.2014) by virtue of [The Public Bodies \(Merger of the Director of Public Prosecutions and the Director of Revenue and Customs Prosecutions\) Order 2014 \(S.I. 2014/834\)](#), art. 1(1), **Sch. 2 para. 35**
- F99** Word in s. 460(3)(a) omitted (27.4.2017 for specified purposes, 31.1.2018 for E.W.S. in so far as not already in force, 28.6.2021 for N.I. in so far as not already in force) by virtue of [Criminal Finances Act 2017 \(c. 22\)](#), s. 58(5)(6), **Sch. 5 para. 88(a)**; S.I. 2018/78, reg. 5(1)(e); S.I. 2021/724, reg. 4(j)
- F100** Words in s. 460(3)(b) substituted (12.4.2010) by virtue of [The Northern Ireland Act 1998 \(Devolution of Policing and Justice Functions\) Order 2010 \(S.I. 2010/976\)](#), art. 1(2), **Sch. 14 para. 75** (with arts. 28-31)
- F101** S. 460(3)(c) and word inserted (27.4.2017 for specified purposes, 31.1.2018 for E.W.S. in so far as not already in force, 28.6.2021 for N.I. in so far as not already in force) by [Criminal Finances Act 2017 \(c. 22\)](#), s. 58(5)(6), **Sch. 5 para. 88(b)**; S.I. 2018/78, reg. 5(1)(e); S.I. 2021/724, reg. 4(j)

#### **461 Extent**

- (1) Part 2 extends to England and Wales only.
- (2) In Part 8, Chapter 2 extends to England and Wales and Northern Ireland only.
- (3) These provisions extend to Scotland only—
  - (a) Part 3;
  - (b) in Part 8, Chapter 3.
- (4) Part 4 extends to Northern Ireland only.
- (5) The amendments in Schedule 11 have the same extent as the provisions amended.
- (6) The repeals and revocations in Schedule 12 have the same extent as the provisions repealed or revoked.

#### **462 Short title**

This Act may be cited as the Proceeds of Crime Act 2002.

**Status:**

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

**Changes to legislation:**

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