



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 [^{F1}SOCA's] staff: pseudonyms

- (1) This section applies to a member of [^{F2}SOCA's staff] if—
 - (a) he is [^{F3}assigned by SOCA] to do anything for the purposes of this Act, and
 - (b) it is necessary or expedient for the purpose of doing the thing for the member of [^{F2}SOCA's staff] to identify himself by name.
- (2) [^{F4}An authorised person] may direct that such a member of [^{F5}SOCA's staff] 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 [^{F6}an authorised person] which sufficiently identifies the member of [^{F7}SOCA's staff] by reference to the pseudonym is conclusive evidence that that member of [^{F7}SOCA's staff] is authorised to use the pseudonym.

Status: Point in time view as at 01/04/2008.

Changes to legislation: Proceeds of Crime Act 2002, Cross Heading: Miscellaneous is up to date with all changes known to be in force on or before 26 July 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)

(4) In any proceedings or application under this Act a member of [^{F8}SOCA's staff] 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.

^{F9}(5)

[^{F10}(6) In this section “authorised person” means a member of SOCA's staff authorised by SOCA for the purposes of this section.]

Textual Amendments

- F1** Word in s. 449 heading substituted (1.4.2008) by [Serious Crime Act 2007 \(c. 27\)](#), s. 94(1), [Sch. 8 para. 140\(2\)](#); [S.I. 2008/755](#), art. 2(1)(a) (with arts. 3-14)
- F2** Words in s. 449(1) substituted (1.4.2008) by [Serious Crime Act 2007 \(c. 27\)](#), s. 94(1), [Sch. 8 para. 140\(3\)\(a\)](#); [S.I. 2008/755](#), art. 2(1)(a) (with arts. 3-14)
- 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(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)
- F5** Words in s. 449(2) substituted (1.4.2008) by [Serious Crime Act 2007 \(c. 27\)](#), s. 94(1), [Sch. 8 para. 140\(4\)\(b\)](#); [S.I. 2008/755](#), art. 2(1)(a) (with arts. 3-14)
- F6** 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)
- F7** Words in s. 449(3) substituted (1.4.2008) by [Serious Crime Act 2007 \(c. 27\)](#), s. 94(1), [Sch. 8 para. 140\(5\)\(b\)](#); [S.I. 2008/755](#), art. 2(1)(a) (with arts. 3-14)
- F8** Words in s. 449(4) substituted (1.4.2008) by [Serious Crime Act 2007 \(c. 27\)](#), s. 94(1), [Sch. 8 para. 140\(6\)](#); [S.I. 2008/755](#), art. 2(1)(a) (with arts. 3-14)
- F9** 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)
- F10** 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)

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)

[^{F11}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.
- (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.

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- (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

F11 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 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.

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 [F12 Revenue and Customs prosecutions]

- (1) Proceedings for a specified offence may be started [F13] by the Director of Revenue and Customs Prosecutions or by order of the Commissioners for Her Majesty’s Revenue and Customs] (the Commissioners).
- [F14](2) Where proceedings under subsection [F13] (1) are instituted by the Commissioners, the proceedings must be brought in the name of an officer of Revenue and Customs.]
- [F15](3)

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- (4) If the Commissioners investigate, or propose to investigate, any matter to help them to decide—
- (a) whether there are grounds for believing that a specified offence has been committed, or
 - (b) 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—
- (a) does not prevent any person (including a [^{F16}officer of Revenue and Customs]) who has power to arrest, detain or prosecute a person for a specified offence from doing so;
 - (b) does not prevent a court from dealing with a person brought before it following his arrest by a [^{F16}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—
- (a) an offence under Part 7;
 - (b) an offence under section 342;
 - (c) an attempt, conspiracy or incitement to commit an offence specified in paragraph (a) or (b);
 - (d) 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

- F12** 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)
- F13** 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)
- F14** 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)
- F15** 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)
- F16** 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)

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;

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(b) section 342.

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.
- (2) A description may be framed by reference to a grade designated by a specified person.

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)

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).

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.

Status:

Point in time view as at 01/04/2008.

Changes to legislation:

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