
SCOTTISH STATUTORY INSTRUMENTS

2005 No. 581

The Criminal Justice (International Co
operation) Act 1990 (Enforcement of Overseas
Forfeiture Orders) (Scotland) Order 2005

PART 5

INTERPRETATION

Value of tainted gifts

- 34.**—(1) The value at any time (the material time) of a tainted gift is the greater of the following—
- (a) the value (at the time of the gift) of the property given, adjusted to take account of later changes in the value of money;
 - (b) the value (at the material time) of the property found under paragraph (2).
- (2) The property found under this paragraph is as follows—
- (a) if the recipient holds the property given, that property;
 - (b) if the recipient holds no part of the property given, any property which directly or indirectly represents it in the recipient's hands;
 - (c) if the recipient holds part of the property given, that part and any property which directly or indirectly represents the other part in the recipient's hands.
- (3) The references in paragraph (1)(a) and (b) to the value are to the value found in accordance with article 33.