



Proceeds of Crime (Scotland) Act 1995

1995 CHAPTER 43

PART I

CONFISCATION OF THE PROCEEDS OF CRIME

Confiscation orders

1 General provision.

- (1) Subject to the provisions of this Part, where in respect of any offence to which this Part applies—
 - (a) the accused is convicted, whether in solemn or summary proceedings; or
 - (b) in the case of summary proceedings (without proceeding to conviction) an order is made discharging him absolutely,the court, on the application of the prosecutor, may make an order (a “confiscation order”) requiring the accused to pay such sum as the court thinks fit.
- (2) This Part applies to any offence which has been prosecuted—
 - (a) on indictment; or
 - (b) on summary complaint if the offence is punishable by a fine of an amount greater than the amount corresponding to level 5 on the standard scale or by imprisonment for a period longer than 3 months or by both such fine and imprisonment,but it does not apply to an offence under [F1]any of sections 15 to 18 of the Terrorism Act 2000](financial assistance for terrorism).
- (3) A confiscation order shall not be made unless the court orders some other disposal (including an absolute discharge) in respect of the accused.
- (4) Except where the offence is a drug trafficking offence, the court may make a confiscation order against an accused only if it is satisfied that he has benefited from the commission of the offence concerned.

Status: Point in time view as at 19/02/2001.

Changes to legislation: There are currently no known outstanding effects for the Proceeds of Crime (Scotland) Act 1995, Cross Heading: Confiscation orders. (See end of Document for details)

- (5) The sum which a confiscation order requires an accused to pay in the case of a drug trafficking offence shall be an amount not exceeding—
- (a) subject to paragraph (b) below, what the court assesses to be the value of the proceeds of the person’s drug trafficking; or
 - (b) if the court is satisfied that the amount that might be realised in terms of this Act at the time the confiscation order is made has a value less than that of the proceeds of the person’s drug trafficking, what it assesses to be that amount.
- (6) The sum which a confiscation order requires an accused to pay in the case of an offence not mentioned in subsection (5) above, must not exceed the lesser of—
- (a) the amount of the benefit—
 - (i) from the commission of the offence; or
 - (ii) where section 2(4) of this Act applies, from the commission of the offence and any other offence, not being a drug trafficking offence, to which this Part of this Act applies; and
 - (b) the amount that might be realised at the time the order is made.
- (7) Any application under this section shall be made—
- (a) in proceedings on indictment, when the prosecutor moves for sentence or, if the accused is remitted for sentence under section 195 of the 1995 Act, before sentence is pronounced; and
 - (b) in summary proceedings, following the conviction of the accused.
- (8) For the purposes of any appeal or review, a confiscation order is a sentence.

Textual Amendments

- F1** Words in s. 1(2) substituted (19.2.2001) by 2000 c. 11, s. 125, **Sch. 15 para. 11(2)**; S.I. 2001/421, **art. 2** (with **art. 3**)

F2 Benefit from commission of offence.

- (1) For the purposes of this Part of this Act, an accused shall be held to have benefited from the commission of an offence if in connection with its commission he has obtained, directly or indirectly, any property or other economic advantage.
- (2) Subject to subsection (4) below, in determining whether an accused has benefited from the commission of an offence and, if he has, the amount referred to in section 1(6)(a) (i) of this Act, the court may make the following assumptions, except in so far as he proves either of them, on the balance of probabilities, to be incorrect—
- (a) that any property or other economic advantage which has been obtained by him since the relevant date has been obtained in connection with the commission of the offence; and
 - (b) that any expenditure by him since the relevant date was met out of property or other economic advantage obtained in connection with the commission of the offence.
- (3) In subsection (2) above “the relevant date” means—
- (a) the date of the offence; or
 - (b) if the offence is found to have been committed over a period of time, the date occurring at the beginning of that period.

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- (4) Where—
- (a) the application for the confiscation order has been made in respect of two or more offences; or
 - (b) during the relevant period the accused has been convicted of at least one other offence to which this Part of this Act applies,,
- the court may, in determining the amount referred to in section 1(6)(a)(ii) of this Act, make the assumptions set out in subsection (5) below, except in so far as the accused proves either of those assumptions, on the balance of probabilities, to be incorrect.
- (5) Those assumptions are—
- (a) that any property or economic advantage which has been obtained by the accused during the relevant period has been obtained in connection with the commission of an offence to which this Part of this Act applies; and
 - (b) that any expenditure by him during the relevant period was met out of property or other economic advantage obtained in connection with the commission of such an offence.
- (6) In subsections (4) and (5) above, “the relevant period” means the period of six years ending with the date on which proceedings were instituted against the accused for the offence in respect of which the application for the confiscation order has been made.
- (7) In this Act, “property” means any property wherever situated, whether heritable or moveable or whether corporeal or incorporeal.

Textual Amendments

F2 Pt. I (ss. 1-20) (except s. 2(7)) repealed (24.3.2003) by [Proceeds of Crime Act 2002 \(c. 29\)](#), ss. 456-458(1), Sch. 11 para. 28(2)(a), [Sch. 12](#); S.S.I. 2003/210, [art. 2](#), Sch.

Modifications etc. (not altering text)

C1 [S. 2\(4\)\(b\)](#) restricted (1.4.1996) by [1995 c. 40](#), ss. 4, 7(2), [Sch. 3 Pt. II para. 15\(3\)](#)

3 Assessing the proceeds of drug trafficking.

- (1) For the purposes of this Act—
- (a) any payments or other rewards received by a person at any time (whether before or after the commencement of this Act) in connection with drug trafficking carried on by him or another are his proceeds of drug trafficking, and
 - (b) the value of his proceeds of drug trafficking is the aggregate of the values of the payments or other rewards.
- (2) Without prejudice to section 9 of this Act the court may, in making an assessment as regards a person under section 1(5) of this Act, make the following assumptions, except in so far as any of them may be shown to be incorrect in that person’s case—
- (a) that any property appearing to the court—
 - (i) to have been held by him at any time since his conviction; or, as the case may be,
 - (ii) to have been transferred to him at any time since a date six years before his being indicted, or being served with the complaint,

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- was received by him, at the earliest time at which he appears to the court to have held it, as a payment or reward in connection with drug trafficking carried on by him;
- (b) that any expenditure of his since the date mentioned in paragraph (a)(ii) above was met out of payments received by him in connection with drug trafficking carried on by him, and
 - (c) that, for the purpose of valuing any property received or assumed to have been received by him at any time as such a reward, he received the property free of any other interests in it.
- (3) Subsection (2) above does not apply if the only offence by virtue of which the assessment is being made is an offence under section 14 of the ^{M1}Criminal Justice (International Co-operation) Act 1990 or section 37 or 38 of the ^{M2}Criminal Law (Consolidation) (Scotland) Act 1995.
- (4) The court shall, in making an assessment as regards a person under section 1(5) of this Act, leave out of account any of his proceeds of drug trafficking that are shown to the court to have been taken into account in a case where a confiscation order (whether under this Act or under and within the meaning of—
- (a) section 2 of the 1994 Act; or
 - (b) any corresponding provision in Northern Ireland),
- has previously been made against him.

Marginal Citations

- M1** 1990 c. 5.
M2 1995 c.39.

4 Realisable property.

- (1) In this Act “realisable property” means, subject to subsection (2) below—
- (a) the whole estate wherever situated of a person—
 - (i) against whom proceedings have been instituted for an offence to which this Part of this Act applies; or
 - (ii) in respect of whom a restraint order has been made by virtue of section 29(3) of this Act;
 - (b) the whole estate wherever situated of a person to whom any person whose whole estate is realisable by virtue of paragraph (a) above has (directly or indirectly and whether in one transaction or in a series of transactions) made a gift caught by this Part of this Act or, as the case may be, an implicative gift;
 - (c) any other property in the possession or under the control of a person mentioned in paragraph (a) or (b) above; and
 - (d) any income or estate vesting in a person mentioned in paragraph (a) or (b) above.
- (2) Property is not realisable if—
- (a) held on trust by a person mentioned in subsection (1)(a) or (b) above for a person not so mentioned;
 - (b) a suspended forfeiture order is in force in respect of the property; or

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- (c) it is, for the time being, subject to a restraint order made in respect of other proceedings.
- (3) For the purposes of this Part of this Act, the amount that might be realised at the time a confiscation order is made in respect of a person is—
- (a) in relation to an offence which is not a drug trafficking offence, subject to section 7(5) of this Act, the total value at that time of all his realisable property, and of all gifts caught by this Part which have been made by him, less any amount due by him at that time in respect of any compensation order under section 249 of the 1995 Act made before the confiscation order; and
 - (b) in relation to a drug trafficking offence, the total value at that time of all his realisable property and all implicative gifts which have been made by him.
- (4) In assessing the value of realisable property (other than money) of a person in respect of whom it proposes to make a confiscation order, the court shall have regard to the likely market value of the property at the date on which the order would be made; but it may also have regard to any security or real burden which would require to be discharged in realising the property or to any other factors which might reduce the amount recoverable by such realisation.
- (5) In assessing the value of realisable property of a person whose estate has been sequestered, or who has been adjudged bankrupt in England and Wales or Northern Ireland, the court shall take into account the extent to which the property is subject to, as the case may be, sequestration or bankruptcy procedure by virtue of paragraph 1 or 2 of Schedule 2 to this Act.
- (6) Without prejudice to section 2(7) of this Act, the court may, for the purposes of section 1(5)(b) of this Act, disregard the amount (or part of the amount) of an implicative gift if it considers it improbable that such amount (or part) could be realised.

5 Gifts caught by Part I.

- (1) A gift is caught by this Part of this Act if—
- (a) it was made by the accused—
 - (i) in contemplation of, or after, the commission of the offence; or, if more than one,
 - (ii) in contemplation of any of the offences or after the commission of the earlier or the earliest of the offences,to which the proceedings mentioned in section 4(1)(a)(i) of this Act for the time being relate, not being drug trafficking offences; or
 - (b) where subsection (4) of section 2 of this Act applies, it was made by the accused within the relevant period within the meaning of subsection (6) of that section.
- (2) The value of a gift caught by this Part of this Act shall be assessed in accordance with section 7 of this Act.
- (3) At any time before the realisation of property which is or represents a gift caught by this Part of this Act, the recipient of the gift may apply to the court for an order under this subsection, and, if the court is satisfied, on the balance of probabilities—
- (a) that the person received the gift not knowing, not suspecting and not having reasonable grounds to suspect that the gift was made in contemplation of, or

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after, the commission of the offence or, if more than one, in contemplation of any of the offences or after the commission of the earlier or the earliest of the offences to which the proceedings for the time being relate; and

- (b) that he was not associated with the giver in the commission of the offence; and
- (c) that he would suffer hardship if the application were not granted,

it may make an order declaring that the gift or a part of the gift shall not be caught by this Part of this Act and that the property or part of the property of the recipient of the gift shall not be, or shall cease to be, realisable for the purposes of this Part of this Act and, if a confiscation order has already been made, varying that order accordingly, where necessary.

- (4) An appeal shall lie to the High Court at the instance of—

- (a) the applicant against the refusal;
- (b) the prosecutor against the granting,

of an application under subsection (3) above, and the High Court in determining such an appeal may make such order as could have been made by the court on an application under that subsection.

- (5) The procedure in an appeal under this section shall be the same as the procedure in an appeal against sentence.

6 Implicative gifts.

- (1) In this Act references to an “implicative gift” are references to a gift (whether made before or after the commencement of this Act)—

- (a) made not more than six years before the date on which, in respect of a person suspected of, or charged with, a drug trafficking offence, the proceedings were commenced or a restraint order was made (whichever first occurs); or
- (b) made at any time if the gift was of property—
 - (i) received by the giver in connection with drug trafficking carried on by him or another, or
 - (ii) which, in whole or in part, directly or indirectly represented in the giver’s hands property received by him in that connection.

- (2) The value of an implicative gift shall be assessed in accordance with section 7 of this Act.

- (3) Where the court is satisfied, on the application of a person in receipt of an implicative gift made before or after a confiscation order has been made—

- (a) that the person received the gift not knowing, not suspecting and not having reasonable grounds to suspect that the giver was in any way concerned in drug trafficking; and
- (b) that he is not, and has never been, associated with the giver in drug trafficking; and
- (c) that he would suffer hardship if the application were not granted,

it may make an order declaring that the gift or a part of the gift shall not be an implicative gift and that the property or part of the property of the recipient of the gift shall not be, or shall cease to be, realisable for the purposes of this Part of this Act and, if a confiscation order has already been made, varying that order accordingly, where necessary.

- (4) An appeal shall lie to the High Court at the instance of—

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- (a) the applicant against the refusal;
 - (b) the prosecutor against the granting,
- of an application under subsection (3) above on the ground that there has been a miscarriage of justice.
- (5) The procedure in an appeal under this section shall be the same as the procedure in an appeal against sentence.

7 **Gifts: valuation.**

- (1) In assessing the value of—
- (a) a gift caught by this Part of this Act; or
 - (b) an implicative gift,
- the court shall, subject to subsections (4) to (6) below, take it to be the greater of the values specified in subsections (2) and (3) below.
- (2) The value specified in this subsection is the value of the gift when received adjusted to take account of subsequent changes in the value of money.
- (3) The value specified in this subsection is both of the following—
- (a) the likely market value, on the date on which the confiscation order is to be made, of—
 - (i) the gift, if retained; or
 - (ii) where the recipient of the gift retains only part of it, the retained part, and any property or part of any property which, directly or indirectly, represents the gift; or
 - (iii) where the recipient of the gift retains no part of it, any property or part of any property which, directly or indirectly, represents the gift; and
 - (b) the value of any other property and any other economic advantage which by reason of the making of the gift the recipient of the gift has obtained, directly or indirectly, prior to the date on which the confiscation order is to be made, adjusted to take account of subsequent changes in the value of money.
- (4) The circumstances in which the accused is to be treated as making a gift include those where he transfers an interest in property to another person directly or indirectly for a consideration the value of which is significantly less than the value of that interest at the time of transfer; and in those circumstances the value of the gift shall be the difference between the value of that consideration and the value of that interest at the time of transfer, adjusted to take account of subsequent changes in the value of money.
- (5) Where a gift was in the form of money and the recipient of the gift shows that, on the balance of probabilities, the money or any of it has not been used to purchase goods or services or to earn interest or any other return, the value of the gift or such part of it as has not been so used shall be taken to be the face value of the money or, as the case may be, unused amount of the money.
- (6) The court may, notwithstanding the foregoing provisions of this section, disregard the amount (or part of the amount) of a gift caught by this Part of this Act if it considers it improbable that such amount (or part) could be realised.

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8 Making of confiscation orders.

- (1) If the court decides to make a confiscation order, it shall determine the amount to be payable thereunder before making any decision as to—
 - (a) imposing a fine on the accused;
 - (b) making any order involving any payment by him.
- (2) Where a court makes a confiscation order against an accused in any proceedings, it shall, in respect of any offence of which he is convicted in those proceedings, take account of the order before—
 - (a) imposing any fine on him;
 - (b) making any order involving any other payment by him,but subject to that, the court shall leave the order out of account in determining the appropriate sentence or other manner of dealing with the accused.
- (3) No enactment restricting the power of a court which deals with an accused in a particular way from dealing with him also in any other way shall, by reason only of the making of a confiscation order (or the postponement of a decision as regards making such an order), have the effect of restricting the court in dealing with the accused in any way it considers appropriate in respect of an offence.
- (4) Where a court makes both a confiscation order and a compensation order under section 249 of the 1995 Act against the same person in the same proceedings in relation to the same offence and the offence involves the misappropriation of property, it shall direct that the compensation shall be paid first out of any sums applied towards the satisfaction of the confiscation order.

9 Statements relevant to making confiscation orders.

- (1) Where the prosecutor applies for the making of a confiscation order, the prosecutor may lodge with the clerk of court a statement as to any matters relevant—
 - (a) in connection with a drug trafficking offence, to the assessment of the value of the accused's proceeds of drug trafficking; and
 - (b) in connection with any other offence—
 - (i) to determining whether the accused has benefited for the purposes of section 1(6)(a) of this Act; or
 - (ii) to an assessment of the value of the accused's benefit from the commission of the offence.
- (2) Without prejudice to section 256 of the 1995 Act, if the accused accepts to any extent any allegation in the statement lodged under subsection (1) above, the court may, for the purpose of such determination or assessment as is mentioned in paragraph (a) or (b) of that subsection, treat his acceptance as conclusive of the matters to which it relates.
- (3) Where—
 - (a) a statement is lodged under subsection (1) above; and
 - (b) the court is satisfied that a copy of that statement has been served on the accused,the court may require the accused to indicate, within such period as the court may specify, to what extent he accepts each allegation in the statement and, in so far as he does not accept any such allegation, to indicate the basis of such non-acceptance.

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- (4) If the accused fails in any respect to comply with a requirement under subsection (3) above, he may be treated for the purposes of this section as accepting every allegation in the statement apart from any allegation in respect of which he has complied with the requirement.
- (5) Without prejudice to section 256 of the 1995 Act, where—
- (a) there is lodged with the clerk of court by the accused a statement as to any matters relevant to determining the amount that might be realised at the time the confiscation order is made; and
 - (b) the prosecutor accepts to any extent any allegation in the statement,
- the court may, for the purposes of that determination, treat that acceptance as conclusive of the matters to which it relates.
- (6) Without prejudice to section 10(1) of this Act, where—
- (a) any allegation in the statement lodged under subsection (1) above is challenged by the accused, or
 - (b) the basis of the non-acceptance by the accused of any such allegation is challenged by the prosecutor,
- the court shall consider the matters being challenged at a hearing.
- (7) Where the judge presiding at a hearing held under subsection (6) above is not the trial judge he may, on the application of either party, if he considers that it would be in the interests of justice to do so, adjourn the hearing to a date when the trial judge is available.
- (8) No acceptance by a person under this section that any payment or other reward was received by him in connection with drug trafficking carried on by him or another shall be admissible in evidence in any proceedings, whether in Scotland or elsewhere, in respect of an offence.

10 Postponed confiscation orders.

- (1) If the court considers—
- (a) that it has some, but not sufficient, relevant information for the purpose of enabling it to come to a decision as to whether to make a confiscation order; or
 - (b) that it does not have sufficient relevant information to enable it to come to a decision as to the amount to be payable under the confiscation order,
- it may, subject as the case may be to subsection (6) or (10) below, postpone that decision for a period not exceeding 6 months after the date of conviction for the purpose of enabling further information to be obtained.
- (2) Without prejudice to sections 201 and 202 of the 1995 Act, the court may notwithstanding postponement under subsection (1) above and subject to subsection (3) below, proceed, on the prosecutor's motion therefor, to sentence or to otherwise deal with the accused in respect of the conviction.
- (3) Where the court proceeds as mentioned in subsection (2) above—
- (a) no fine shall be imposed on the accused; and
 - (b) no order shall be made involving any other payment by him,
- in relation to the conviction before the decision whether to make a confiscation order is taken.

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- (4) Where in the case of conviction on indictment a decision has been postponed under subsection (1) above for a period, any intention to appeal under section 106 of the 1995 Act against conviction or against both conviction and any sentence passed during that period in respect of the conviction, shall be intimated under section 109(1) of the 1995 Act not within 2 weeks of the final determination of the proceedings but within 2 weeks of—
- (a) in the case of an appeal against conviction where there has been no such sentence, the day on which the period of postponement commences;
 - (b) in any other case, the day on which such sentence is passed in open court.
- (5) Notwithstanding any appeal of which intimation has been given by virtue of subsection (4) above, a person may appeal under section 106 of the 1995 Act against the confiscation order (if the decision is to make one) or against any other sentence passed, after the period of postponement, in respect of the conviction.
- (6) If during the period of postponement intimation is given by virtue of subsection (4) above by the person, the High Court may, on the application of the prosecutor, extend that period to a date up to 3 months after the date of disposal of the appeal.
- (7) This subsection applies where in the case of summary conviction a decision has been postponed under subsection (1) above for a period.
- (8) Where subsection (7) above applies and the offender appeals under section 175 of the 1995 Act against conviction or against both conviction and any sentence passed during the period of postponement—
- (a) his application for a stated case shall be made not within one week of the final determination of the proceedings but within one week of the day mentioned in paragraph (a) or (b) of subsection (4) above;
 - (b) his draft stated case shall be prepared and issued not within 3 weeks of the final determination of the proceedings but within 3 weeks of the said day.
- (9) Where subsection (7) above applies, then, notwithstanding any appeal against conviction or sentence or both, the offender may appeal under section 175(2)(b), and the prosecutor may appeal under section 175(3)(b), of the 1995 Act against any confiscation order or against any other sentence passed, after the period of postponement, in respect of the conviction.
- (10) Where subsection (7) above applies, then, if during the period of postponement the offender applies for a stated case or lodges a note of appeal, the High Court may, on the application of the prosecutor, extend the period of postponement to a date up to 3 months after the date of disposal of the appeal.

11 Increase in benefit or realisable property.

- (1) This section applies where the court which made a confiscation order is satisfied, on an application made by the prosecutor, that at the time the application is made—
- (a) in the case of a drug trafficking offence, the value of the proceeds of the person's drug trafficking, or the amount that might be realised, is greater than—
 - (i) the value of the proceeds of his drug trafficking; or, as the case may be,
 - (ii) the amount that might be realised; or

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- (b) in any other case, the benefit for the purposes of section 1(6)(a) of this Act, or the amount that might be realised, is greater than—
 - (i) the benefit; or, as the case may be,
 - (ii) the amount that might be realised,which was taken into account when the order was made.
- (2) The considerations by reference to which the court may be satisfied as mentioned in subsection (1) above shall include—
 - (a) the value of the proceeds of the person's drug trafficking or, as the case may be, the benefit was greater than was taken into account when the confiscation order was made or has increased in value since the confiscation order was made; or
 - (b) further proceeds of drug trafficking have or benefit has been obtained since the confiscation order was made; or
 - (c) the value of realisable property was greater than was taken into account when the confiscation order was made; or
 - (d) any realisable property taken into account at the time when the confiscation order was made has subsequently increased in value; or
 - (e) that the amount, or part of the amount, of a gift which was disregarded under section 7(6) of this Act could now be realised.
- (3) An application under subsection (1) above shall be made as soon as is reasonably practicable after the relevant information becomes available to the prosecutor but in any event within 6 years commencing with the date when the person was convicted of the offence.
- (4) Where this section applies—
 - (a) the court may make a new confiscation order for the payment of such sum as appears to the court to be appropriate having regard to what is now shown to be the benefit or the amount that might be realised; and
 - (b) if the earlier confiscation order has not been satisfied then the court, in making the new confiscation order, shall recall the earlier order and may take into account the amount unpaid (including any interest payable by virtue of section 15(1) of this Act) under the earlier order.
- (5) Subsection (4) above applies to an offence which is not a drug trafficking offence notwithstanding that any matters in relation to the making of the confiscation order are, by virtue of section 9(2) or (5) of this Act, to be treated as conclusive.
- (6) Section 9 of this Act shall, subject to any necessary modifications, apply in relation to the making of a new confiscation order in pursuance of this section as it applies where the prosecutor has applied for the making of a confiscation order under section 1 of this Act.
- (7) The assumptions mentioned in, as the case may be, section 3(2) or 2(2) and (5) of this Act shall not apply for the purposes of this section.

12 Realisable property inadequate to meet payments under confiscation order.

- (1) This section applies where the court which made a confiscation order is satisfied on the balance of probabilities, on an application made to it by the accused or the prosecutor, that the value of the realisable property is inadequate to meet any amount

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unpaid (including any interest payable by virtue of section 15(1) of this Act) under the confiscation order.

- (2) When considering whether the value of the realisable property is inadequate the court—
 - (a) shall, unless already taken into account under section 4(5) of this Act, take into account the extent to which property of a person whose estate has been sequestrated or who has been adjudged bankrupt is or has been included in the bankrupt's estate for the purposes of the ^{M3}Bankruptcy (Scotland) Act 1985 or Part IX of the ^{M4}Insolvency Act 1986; and
 - (b) may disregard any inadequacy which appears to it to be attributable, wholly or partly, to anything done by the accused for the purpose of protecting the realisable property from realisation.
- (3) Where this section applies, the court shall recall the confiscation order and make a new confiscation order for the payment of such sum of a lesser amount than that for which the original order was made which appears to the court to be appropriate having regard to—
 - (a) the value of the realisable property as determined under subsection (1) above; and
 - (b) any amount paid in pursuance of the original order.
- (4) Section 9 of this Act shall, subject to any necessary modifications, apply in relation to an application under this section as it applies where the prosecutor has applied for the making of a confiscation order under section 1 of this Act.

Marginal Citations

M3 1985 c.66.

M4 1986 c.45.

13 Confiscation orders where proceeds of crime discovered at later date.

- (1) This section applies where no confiscation order has been made in relation to an offence under section 1 or 10 of this Act.
- (2) Where the court, on an application made to it by the prosecutor under this section, is satisfied—
 - (a) that a person convicted of—
 - (i) an offence other than a drug trafficking offence has benefited in connection with the commission of the offence concerned; or
 - (ii) a drug trafficking offence was in receipt of the proceeds of drug trafficking in respect of that offence;
 - (b) that the information necessary to enable a confiscation order to be made on the date on which an application under section 1 of this Act was or could have been made was not available to the prosecutor,
 it may make a confiscation order in relation to that person.
- (3) An application under this section shall be made as soon as is reasonably practicable after the relevant information becomes available to the prosecutor but in any event not later than 6 years after the date when the person was convicted of the offence.

Status: Point in time view as at 19/02/2001.

Changes to legislation: There are currently no known outstanding effects for the Proceeds of Crime (Scotland) Act 1995, Cross Heading: Confiscation orders. (See end of Document for details)

- (4) In determining the sum to be payable under a confiscation order made in pursuance of this section, the court shall take into account—
 - (a) any order involving any payment by the offender;
 - (b) any suspended forfeiture order or an order for forfeiture under any other enactment made in respect of the offender,which forms part of the sentence already imposed for the offence concerned.
- (5) Sections 1(3) and 8(1), (2) and (4) of this Act shall not apply in relation to a confiscation order made in pursuance of this section.
- (6) Section 9 of this Act shall, subject to any necessary modifications, apply in relation to the making of a confiscation order in pursuance of this section as it applies where the prosecutor has applied for the making of a confiscation order under section 1 of this Act.
- (7) Where the court makes a confiscation order in pursuance of this section and a compensation order has been made under section 249 of the 1995 Act in respect of misappropriation of property by the offender, the court shall direct that compensation shall first be paid out of any sums applied towards the satisfaction of the confiscation order to the extent of any sums outstanding in respect of the compensation order.
- (8) The assumptions mentioned in, as the case may be, section 2(2) and (5) or 3(2) of this Act shall not apply for the purposes of this section.
- (9) In determining the sum to be payable as mentioned in subsection (4) above in connection with a drug trafficking offence, the court may take into account any payment or other reward received by the offender on or after the date of conviction, but only if the prosecutor satisfies the court that it was received by the offender in connection with drug trafficking carried on by the offender or another on or before that date.
- (10) In this section “the court” means the court which had jurisdiction in respect of the offence concerned to make a confiscation order under section 1 of this Act.

14 Application of provisions relating to fines to enforcement of confiscation orders.

- (1) Section 211(3) to (6) of the 1995 Act and the other provisions of that Act specified in subsection (2) below shall, subject to the qualifications mentioned in that subsection, apply in relation to confiscation orders as they apply in relation to fines; and section 91 of the ^{M5}Magistrates’ Courts Act 1980 and Article 96 of the ^{M6}Magistrates’ Courts (Northern Ireland) Order 1981 (provisions relating to transfer of fines from Scotland etc.) shall be construed accordingly.
- (2) The provisions of the 1995 Act mentioned in subsection (1) above are—
 - (a) section 214, provided that—
 - (i) any allowance under that section of time (or further time) for payment; or
 - (ii) any order of payment by instalments,shall be without prejudice to the exercise by any administrator appointed in relation to the confiscation order of his powers and duties under this Act; and the court may, pending such exercise, postpone any decision as to refusing or allowing time (or further time) for payment or, as the case may be, making an order of payment by instalments;

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- (b) section 215, subject to the like proviso as in paragraph (a) above;
 - (c) section 216, but as if subsection (1)—
 - (i) gave the prosecutor an opportunity to be heard at any enquiry thereunder; and
 - (ii) applied whether the offender was in prison or not;
 - (d) section 217;
 - (e) section 218(2) and (3);
 - (f) section 219, provided that—
 - (i) where a court imposes a period of imprisonment both in respect of a fine and of a confiscation order the amounts in respect of which the period is imposed shall, for the purposes of subsection (2) of that section, be aggregated; and
 - (ii) before imposing a period of imprisonment to which there is a liability by virtue of that section the court shall, if an administrator has been appointed in relation to the confiscation order, require a report from him as to whether and in what way he is likely to exercise his powers and duties under this Act and shall take that report into account; and the court may, pending such exercise, postpone any decision as to such imposition;
 - (g) section 220, except that the reference in subsection (1) of that section to the person paying a sum to the governor of the prison under conditions prescribed by rules made under the ^{M7}Prisons (Scotland) Act 1989 shall be construed as including a reference to an administrator appointed in relation to the confiscation order making such payment under this Act in respect of the person;
 - (h) section 221, provided that an order of recovery by civil diligence shall not be made under the section where an administrator is appointed in relation to the confiscation order
 - (i) section 222; except that for the purposes of that section “confiscation order” in subsection (1) above shall be construed as including such an order within the meaning of the 1994 Act or of any corresponding provision in Northern Ireland;
 - (j) section 223;
 - (k) section 224.
 - [^{F3}(l) section 248B.]
- (3) Where a court, by virtue of subsection (1) above, orders the sum due under a confiscation order to be recovered by civil diligence under section 221 of the 1995 Act, any arrestment executed by a prosecutor under subsection (2) of section 33 of this Act shall be deemed to have been executed by the court as if that subsection authorised such execution.
- (4) Where in any proceedings a confiscation order has been made as regards a person and a period of imprisonment or detention is imposed on him in default of payment of its amount (or as the case may be of an instalment thereof), that period shall run from the expiry of any other period of imprisonment or detention (not being one of life imprisonment or detention for life) imposed on him in the proceedings.
- (5) The reference in subsection (4) above to “any other period of imprisonment or detention imposed” includes (without prejudice to the generality of the expression) a reference to such a period on default of payment of a fine (or instalment thereof); but

Status: Point in time view as at 19/02/2001.

Changes to legislation: There are currently no known outstanding effects for the Proceeds of Crime (Scotland) Act 1995, Cross Heading: Confiscation orders. (See end of Document for details)

only where that default had occurred before the warrant for imprisonment is issued for the default in relation to the order.

Textual Amendments

F3 S. 14(2)(i) added (20.10.1997 for specified purposes and otherwise 1.1.1998) by 1997 c. 48, s. 15(3); S.I. 1997/2323, arts. 3, 4, Sch. 1, Sch. 2

Marginal Citations

M5 1980 c.43.

M6 S.I. 1981/1675 (N.I. 26)>

M7 1989 c.45.

15 Interest on sums unpaid under confiscation orders.

- (1) If any sum required to be paid by a person under a confiscation order is not paid when it is required to be paid (whether forthwith on the making of the order or at a time specified under section 214(1) of the 1995 Act) that person shall be liable to pay interest on that sum for the period for which it remains unpaid and the amount of the interest shall for the purposes of enforcement be treated as part of the amount to be recovered from him under the confiscation order.
- (2) The sheriff may, on the application of the prosecutor, increase the term of imprisonment or detention fixed in respect of the confiscation order under section 214(2) of the 1995 Act if the effect of subsection (1) above is to increase the maximum period applicable in relation to the order under section 219(2) of the 1995 Act.
- (3) The rate of interest under subsection (1) above shall be the rate payable under a decree of the Court of Session.

Status:

Point in time view as at 19/02/2001.

Changes to legislation:

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Cross Heading: Confiscation orders.