



# Proceeds of Crime Act 2002

## CHAPTER 29

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*Reconsideration*

- 169 No order made: reconsideration of case
- 170 No order made: reconsideration of benefit
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- 172 Order made: reconsideration of available amount
- 173 Inadequacy of available amount: variation of order
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*Defendant absconds*

- 177 Defendant convicted or committed
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- 356 Further provisions: civil recovery ... and exploitation proceeds investigations
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- 358 Requirements for making of disclosure order
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- 362O Powers of receivers appointed under section 362N
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*Status: Point in time view as at 30/01/2018.*

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- 365 Requirements for making of customer information order
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- 376 Evidence overseas

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*Production orders*

- 380 Production orders
- 381 Requirements for making of production order
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- 387 Search warrants
- 388 Requirements where production order not available
- 389 Further provisions: general
- 390 Further provisions: confiscation, civil recovery , detained cash ,  
detained property, frozen funds and money laundering

*Disclosure orders*

- 391 Disclosure orders
- 392 Requirements for making of disclosure order
- 393 Offences
- 394 Statements
- 395 Further provisions
- 396 Supplementary

*Unexplained wealth orders*

- 396A Unexplained wealth orders
- 396B Requirements for making of unexplained wealth order
- 396C Effect of order: cases of non-compliance
- 396D Effect of order: cases of compliance or purported compliance
- 396E Offence
- 396F Statements
- 396G Disclosure of information, copying of documents, etc
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- 396I Supplementary

*Unexplained wealth orders: interim freezing of property*

- 396J Application for interim freezing order
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- 396L Exclusions
- 396M Restrictions on proceedings and remedies
- 396N Arrestment of property affected by interim freezing order
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- 396Q Powers of receivers appointed under section 396P
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- 396S Compensation

*Unexplained wealth orders: enforcement abroad*

- 396T Enforcement abroad: Scottish Ministers
- 396U Enforcement abroad: receiver

*Customer information orders*

- 397 Customer information orders
- 398 Meaning of customer information

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- 399 Requirements for making of customer information order
- 400 Offences
- 401 Statements
- 402 Further provisions
- 403 Supplementary

*Account monitoring orders*

- 404 Account monitoring orders
- 405 Requirements for making of account monitoring order
- 406 Statements
- 407 Further provisions
- 408 Supplementary

*Evidence overseas*

- 408A Evidence overseas
- 408B Evidence overseas: restrictions on use

*Officers of Revenue and Customs*

- 408C Restriction on exercise of certain powers conferred on officers of Revenue and Customs

*General*

- 409 Jurisdiction of sheriff
- 410 Code of practice
- 411 Performance of functions of Scottish Ministers by constables in Scotland
- 412 Interpretation

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- 413 Criminal conduct
- 414 Property
- 415 Money laundering offences
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*Bankruptcy in England and Wales*

- 417 Modifications of the 1986 Act
- 418 Restriction of powers
- 419 Tainted gifts

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- 420 Modifications of the 2016 Act
- 421 Restriction of powers
- 422 Tainted gifts

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*Bankruptcy in Northern Ireland*

- 423 Modifications of the 1989 Order
- 424 Restriction of powers
- 425 Tainted gifts

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- 426 Winding up under the 1986 Act
- 427 Tainted gifts

*Winding up in Northern Ireland*

- 428 Winding up under the 1989 Order
- 429 Tainted gifts

*Floating charges*

- 430 Floating charges

*Limited liability partnerships*

- 431 Limited liability partnerships

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- 432 Insolvency practitioners
- 433 Meaning of insolvency practitioner

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- 434 Interpretation

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*England and Wales and Northern Ireland*

- 435 Use of information by certain authorities
- 436 Disclosure of information to certain authorities
- 437 Further disclosure
- 438 Disclosure of information by certain authorities

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- 439 Disclosure of information to Lord Advocate and to Scottish Ministers
- 440 Further disclosure
- 441 Disclosure of information by Lord Advocate and by Scottish Ministers

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- 442 Restriction on disclosure for overseas purposes

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CO-OPERATION

- 443 Enforcement in different parts of the United Kingdom
- 444 External requests and orders

*Status: Point in time view as at 30/01/2018.*

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- 445 External investigations
- 445A Sharing of beneficial ownership information
- 446 Rules of court
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## PART 12

### MISCELLANEOUS AND GENERAL

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- 448 Tax
- 449 NCA officers: pseudonyms
- 449A Staff of relevant Directors: pseudonyms
- 450 Pseudonyms: Scotland
- 451 Revenue and Customs prosecutions
- 452 Crown servants
- 453 References to financial investigators
- 453A Certain offences in relation to financial investigators
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- 455 Enactment

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- 457 Repeals and revocations
- 458 Commencement
- 459 Orders and regulations
- 460 Finance
- 461 Extent
- 462 Short title

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## SCHEDULES

### SCHEDULE 1 — Assets Recovery Agency

...  
Assets Recovery Agency  
Assets Recovery Agency  
Assets Recovery Agency  
Assets Recovery Agency  
Assets Recovery Agency  
Assets Recovery Agency  
Assets Recovery Agency  
Assets Recovery Agency

### SCHEDULE 2 — Lifestyle offences: England and Wales

- 1 *Drug trafficking*
- 1A An offence under any of the following provisions of the...
- 2 *Money laundering*
- 3 *Directing terrorism*
- 3A *Slavery etc*
- 4 People trafficking

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- 5 *Arms trafficking*
- 6 *Counterfeiting*
- 7 *Intellectual property*
- 8 *Prostitution and child sex*
- 9 *Blackmail*
- 9A *An offence under section 12(1) or (2) of the Gangmasters...*
- 10 *Inchoate offences*

#### SCHEDULE 3 — Administrators: further provision

- 1 *General*
- 2 *Appointment etc*
- 3 *Functions*
- 4 *Consent of accountant of court*
- 5 *Dealings in good faith with administrator*
- 6 *Money received by administrator*
- 7 *Effect of appointment of administrator on diligence*
- 8 *Supervision*
- 9 *Accounts and remuneration*
- 10 *Discharge of administrator*

#### SCHEDULE 4 — Lifestyle offences: Scotland

- 1 *Money laundering*
- 2 *Drug trafficking*
- 2A *An offence under any of the following provisions of the...*
- 3 *Directing terrorism*
- 4 *People trafficking*
- 4A *Slavery, servitude and forced or compulsory labour*
- 5 *Arms trafficking*
- 6 *Counterfeiting*
- 7 *Intellectual property*
- 8 *Pimps and brothels*
- 8A *Traffic in prostitution etc.*
- 9 *Blackmail*
- 9A *Gangmasters*
- 9AA *Consumer credit*
- 9B *...*
- 9C *Distribution of obscene material*
- 9D *Unclassified video recordings*
- 9E *Private security industry*
- 9F *Serious organised crime*
- 10 *Inchoate offences*

#### SCHEDULE 5 — Lifestyle offences: Northern Ireland

- 1 *Drug trafficking*
- 1A *An offence under any of the following provisions of the...*
- 2 *Money laundering*
- 3 *Directing terrorism*
- 3A *Slavery, etc.*
- 4 *People trafficking*
- 5 *Arms trafficking*
- 6 *Counterfeiting*
- 7 *Intellectual property*
- 8 *Pimps and brothels*



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- 9 *Blackmail*
- 9A An offence under section 12(1) or (2) of the Gangmasters...
- 10 *Inchoate offences*

SCHEDULE 6 — Powers of interim receiver or administrator

- 1 *Seizure*
- 2 *Information*
- 3 *Entry, search, etc.*
- 4 *Supplementary*
- 5 *Management*

SCHEDULE 7 — Powers of trustee for civil recovery

- 1 *Sale*
- 2 *Expenditure*
- 3 *Management*
- 4 *Legal proceedings*
- 5 *Compromise*
- 6 *Supplementary*

SCHEDULE 7A — Connection with relevant part of United Kingdom

*Unlawful conduct*

- 1 There is a connection where the unlawful conduct occurred entirely...

*Property*

- 2 There has been a connection where the property in question...
- 3 There is a connection where there is other property in...
- 4 There has been a connection where, at any time, there...

*Person*

- 5 (1) There is or has been a connection where a...

*Property held on trust*

- 6 (1) There is a connection where the property in question...

*Interpretation*

- 7 “ The relevant part of the United Kingdom ” has...
- 8 “ The unlawful conduct ” means— (a) in a case...

SCHEDULE 8 — Forms of declarations

...

Members of SOCA's  
Staff

“I, A.B., do solemnly declare that I will not disclose...

SCHEDULE 9 — Regulated sector and supervisory authorities  
PART 1 — REGULATED SECTOR

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### *Business in the regulated sector*

- 1 (1) A business is in the regulated sector to the...

#### *Excluded activities*

- 2 (1) A business is not in the regulated sector to...

### **INTERPRETATION**

- 3 (1) In this Part— ... “the Capital Requirements Directive” means...

#### **PART 2 — SUPERVISORY AUTHORITIES**

- 4 (1) The following bodies are supervisory authorities—

#### **Part 3 — POWER TO AMEND**

- 5 The Treasury may by order amend Part 1 or 2...

### **SCHEDULE 10 — Tax**

#### **Part 1 — GENERAL**

- 1 Sections 75 and 77 of the Taxes Management Act 1970...

#### **Part 2 — PROVISIONS RELATING TO PART 5**

### **INTRODUCTORY**

- 2 (1) The vesting of property in the trustee for civil...

### **CAPITAL GAINS TAX**

- 3 (1) If a gain attributable to a Part 5 transfer...

### **INCOME TAX AND CORPORATION TAX**

- 4 *Accrued income scheme*

- 5 *Discounted securities*

- 6 *Rights to receive amounts stated in certificates of deposit etc.*

- 7 *Non-qualifying offshore funds*

- 8 *Futures and options*

- 9 *Loan relationships*

- 10 *Exception from paragraphs 4 to 9*

- 11 *Trading stock*

### **CAPITAL ALLOWANCES**

- 12 *Plant and machinery*

- 13 (1) If a compensating payment is made to the transferor,...

- 14 (1) Paragraph 13(2) does not apply if the qualifying expenditure...

- 15 (1) Paragraph 13 does not apply if—

- 16 (1) Paragraph 13 does not apply if—

- 17 (1) Paragraphs 12 to 16 have effect as if they...

- 18 *Industrial buildings*

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- 19 Tax
- 20 Tax
- 21 Tax
- 22 *Flat conversion*
- 23 (1) If a compensating payment is made to the transferor,...
- 24 (1) Paragraph 23 does not apply to determine the proceeds...
- 25 Paragraphs 22 to 24 have effect as if they were...
- 26 *Research and development*
- 27 (1) If a compensating payment is made to the transferor,...
- 28 (1) Paragraph 27 does not apply to determine the disposal...
- 29 Paragraphs 26 to 28 have effect as if they were...

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- 30 *Share options*
- 31 *Conditional acquisition of shares*
- 32 *Shares acquired at an undervalue*
- 33 *Shares in dependent subsidiaries*

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- 1 *Introduction*
- 2 *Parliamentary Commissioner Act 1967 (c. 13)*
- 3 *Police (Scotland) Act 1967 (c. 77)*
- 4 *Criminal Appeal Act 1968 (c. 19)*
- 5 *Misuse of Drugs Act 1971 (c. 38)*
- 6 *Immigration Act 1971 (c. 77)*
- 7 *Rehabilitation of Offenders Act 1974 (c. 53)*
- 8 *Rehabilitation of Offenders (Northern Ireland) Order 1978 (S.I. 1978/1908 (N.I. 27))*
- 9 *Criminal Appeal (Northern Ireland) Act 1980 (c. 47)*
- 10 *Legal Aid, Advice and Assistance (Northern Ireland) Order 1981 (S.I. 1981/228 (N.I. 8))*
- 11 *Civil Jurisdiction and Judgments Act 1982 (c. 27)*
- 12 *Civic Government (Scotland) Act 1982 (c. 45)*
- 13 *Criminal Justice Act 1982 (c. 48)*
- 14 *Police and Criminal Evidence Act 1984 (c. 60)*
- 15 *Bankruptcy (Scotland) Act 1985 (c. 66)*
- 16 *Insolvency Act 1986 (c. 45)*
- 17 *Criminal Justice Act 1988 (c. 33)*
- 18 *Extradition Act 1989 (c. 33)*
- 19 *Police and Criminal Evidence (Northern Ireland) Order 1989 (S.I. 1989/1341 (N.I. 12))*
- 20 *Insolvency (Northern Ireland) Order 1989 (S.I. 1989/2405 (N.I. 19))*
- 21 *Criminal Justice (International Co-operation) Act 1990 (c. 5)*
- 22 *Pension Schemes Act 1993 (c. 48)*
- 23 *Pension Schemes (Northern Ireland) Act 1993 (c. 49)*
- 24 *Criminal Justice and Public Order Act 1994 (c. 33)*
- 25 *Drug Trafficking Act 1994 (c. 37)*
- 26 *Criminal Justice (Northern Ireland) Order 1994 (S.I. 1994/2795 (N.I. 15))*
- 27 *Proceeds of Crime Act 1995 (c. 11)*
- 28 *Proceeds of Crime (Scotland) Act 1995 (c. 43)*

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- 29 *Criminal Procedure (Scotland) Act 1995 (c. 46)*
- 30 *Police Act 1996 (c. 16)*
- 31 *Proceeds of Crime (Northern Ireland) Order 1996 (S.I. 1996/1299 (N.I. 9))*
- 32 *Crime (Sentences) Act 1997 (c. 43)*
- 33 *Crime and Punishment (Scotland) Act 1997 (c. 48)*
- 34 *Police (Northern Ireland) Act 1998 (c. 32)*
- 35 *Crime and Disorder Act 1998 (c. 37)*
- 36 *Access to Justice Act 1999 (c. 22)*
- 37 *Powers of Criminal Courts (Sentencing) Act 2000 (c. 6)*
- 38 ...
- 39 *Terrorism Act 2000 (c. 11)*
- 40 *Criminal Justice and Police Act 2001 (c. 16)*

#### SCHEDULE 12 — REPEALS AND REVOCATIONS

**Status:**

Point in time view as at 30/01/2018.

**Changes to legislation:**

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