



# 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 Agency staff: pseudonyms

- (1) This section applies to a member of the staff of the Agency if—
  - (a) he is authorised (generally or specifically) by the Director 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 the staff of the Agency to identify himself by name.
- (2) The Director may direct that such a member of the staff of the Agency 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 Director which sufficiently identifies the member of the staff of the Agency by reference to the pseudonym is conclusive evidence that that member of the staff of the Agency is authorised to use the pseudonym.

*Status: Point in time view as at 30/11/2003.*

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- (4) In any proceedings or application under this Act a member of the staff of the Agency 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) Section 1(6) does not apply to anything done by the Director under this section.

#### 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)

### 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 Customs and Excise prosecutions

- (1) Proceedings for a specified offence may be started by order of the Commissioners of Customs and Excise (the Commissioners).
- (2) Such proceedings must be brought in the name of a customs officer.
- (3) If the customs officer in whose name the proceedings are brought—
  - (a) dies,
  - (b) is removed or discharged, or
  - (c) is absent,
 the proceedings may be continued by a different customs officer.

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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 customs officer) 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 customs officer 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.

#### 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.

#### 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.

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(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.

#### 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.](#)

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## 458 Commencement

- (1) The preceding provisions of this Act (except the provisions specified in subsection (3)) come into force in accordance with provision made by the Secretary of State by order.
- (2) But no order may be made 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.

### 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

## 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.
- (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 75(7) or (8), 223(7) or (8), 282, 292(4), 309, 364(4), 377(4), 436(6), 438(9) or 458;
  - (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.
- (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 an order under section 142(6) or (7), 293(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 75(7) or (8), 223(7) or (8), 282, 292(4), 309, 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;

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- (b) by the Scottish Ministers under section 142(6) or (7), 293(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.

- (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.

#### **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.

#### **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 30/11/2003.

**Changes to legislation:**

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