



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}NCA officers]: pseudonyms

- (1) This section applies to a [^{F2}National Crime Agency officer] if—
 - (a) he is [^{F3}assigned][^{F4}to do anything on behalf of the National Crime Agency] for the purposes of this Act, and
 - (b) it is necessary or expedient for the purpose of doing the thing for the [^{F5}National Crime Agency officer] to identify himself by name.
- (2) [^{F6}An authorised person] may direct that such a [^{F7}National Crime Agency officer] 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 [^{F8}an authorised person] which sufficiently identifies the [^{F9}National Crime Agency officer] by reference to the pseudonym is conclusive evidence that that [^{F9}National Crime Agency officer] is authorised to use the pseudonym.

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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 24 June 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 [^{F9}National Crime Agency officer] 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.

^{F10}(5)

[^{F11}(6) In this section “authorised person” means [^{F12}an NCA officer] authorised by [^{F13}the Director General of the NCA] for the purposes of this section.]

Textual Amendments

- F1** Words in s. 449 title substituted (7.10.2013) by [Crime and Courts Act 2013 \(c. 22\)](#), s. 61(2), **Sch. 8 para. 151(2)**; S.I. 2013/1682, art. 3(v)
- F2** Words in s. 449(1) substituted (7.10.2013) by [Crime and Courts Act 2013 \(c. 22\)](#), s. 61(2), **Sch. 8 para. 151(3)(a)**; S.I. 2013/1682, art. 3(v)
- 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(1)(a) substituted (7.10.2013) by [Crime and Courts Act 2013 \(c. 22\)](#), s. 61(2), **Sch. 8 para. 151(3)(b)**; S.I. 2013/1682, art. 3(v)
- F5** Words in s. 449(1)(b) substituted (7.10.2013) by [Crime and Courts Act 2013 \(c. 22\)](#), s. 61(2), **Sch. 8 para. 151(3)(c)**; S.I. 2013/1682, art. 3(v)
- F6** 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)
- F7** Words in s. 449(2) substituted (7.10.2013) by [Crime and Courts Act 2013 \(c. 22\)](#), s. 61(2), **Sch. 8 para. 151(4)**; S.I. 2013/1682, art. 3(v)
- F8** 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)
- F9** Words in s. 449(3)(4) substituted (7.10.2013) by [Crime and Courts Act 2013 \(c. 22\)](#), s. 61(2), **Sch. 8 para. 151(5)**; S.I. 2013/1682, art. 3(v)
- F10** 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)
- F11** 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)
- F12** Words in s. 449(6) substituted (7.10.2013) by [Crime and Courts Act 2013 \(c. 22\)](#), s. 61(2), **Sch. 8 para. 151(6)(a)**; S.I. 2013/1682, art. 3(v)
- F13** Words in s. 449(6) substituted (7.10.2013) by [Crime and Courts Act 2013 \(c. 22\)](#), s. 61(2), **Sch. 8 para. 151(6)(b)**; S.I. 2013/1682, art. 3(v)

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)

[^{F14}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.

Status: Point in time view as at 16/04/2018.

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- (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.
- (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

F14 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 [F15[F16or a detained cash investigation]][F15, a detained cash investigation, a detained property investigation or a frozen funds 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.

Textual Amendments

F15 Words in s. 450(1)(a) substituted (27.4.2017 for specified purposes, 31.1.2018 for E.W.S. for specified purposes, 16.4.2018 for E.W.S. in so far as not already in force) by [Criminal Finances Act 2017 \(c. 22\)](#), s. 58(5)(6), [Sch. 5 para. 85](#); S.I. 2018/78, reg. 5(3)(a)(i)(ii)

F16 Words in s. 450(1)(a) inserted (6.4.2008 in so far as it does not extend to S., 18.6.2009 for S.) by [Serious Crime Act 2007 \(c. 27\)](#), s. 94(1)(3), [Sch. 10 para. 25](#); S.I. 2008/755, art. 17(1)(d)(iii); S.I. 2009/224, art. 2(1)(d)(iii)

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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 [F17 Revenue and Customs prosecutions]

(1) Proceedings for a specified offence may be started [F18 by [F19 the Director of Public Prosecutions] or by order of the Commissioners for Her Majesty's Revenue and Customs] (the Commissioners).

[F20(2) Where proceedings under subsection (1) are instituted by the Commissioners, the proceedings must be brought in the name of an officer of Revenue and Customs.]

[F21(3)

(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 [F22 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 [F22 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

F17 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)

F18 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)

F19 Words in s. 451(1) substituted (27.3.2014) by The Public Bodies (Merger of the Director of Public Prosecutions and the Director of Revenue and Customs Prosecutions) Order 2014 (S.I. 2014/834), art. 1(1), Sch. 2 para. 34

F20 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)

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F21 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)

F22 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)

Modifications etc. (not altering text)

C1 S. 451(6)(c) modified (E.W.N.I.) (1.10.2008) by Serious Crime Act 2007 (c. 27), s. 94(1), **Sch. 6 para. 44(d)** (with **Sch. 13 para. 5**); S.I. 2008/2504, art. 2(a)

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.

[^{F23}(3) In relation to Northern Ireland, the power to make regulations under subsection (1) is exercisable by the Department of Justice in Northern Ireland (and not by the Secretary of State) in relation to persons in the public service of the Crown in right of Her Majesty's Government in Northern Ireland.]

Textual Amendments

F23 S. 452(3) inserted (12.4.2010) by The Northern Ireland Act 1998 (Devolution of Policing and Justice Functions) Order 2010 (S.I. 2010/976), art. 1(2), **Sch. 14 para. 72** (with arts. 28-31)

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.

[^{F24}(1A) The Welsh Ministers may by order provide that a specified reference in this Act to an accredited financial investigator includes a reference to a person exercising a function of the Welsh Revenue Authority who falls within a specified description.]

(2) A description may [^{F25}in particular,] be framed by reference to a grade designated by a specified person [^{F26}or by reference to particular types of training undertaken].

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Textual Amendments

- F24** S. 453(1A) inserted (25.1.2018) by [Tax Collection and Management \(Wales\) Act 2016 \(anaw 6\)](#), ss. 186(1)(4), 194(2); [S.I. 2018/33](#), [art. 2\(j\)](#)
- F25** Words in s. 453(2) inserted (6.4.2008) by [Serious Crime Act 2007 \(c. 27\)](#), [ss. 81\(1\)\(a\)](#), 94(1); [S.I. 2008/755](#), [art. 17\(1\)\(g\)](#)
- F26** Words in s. 453(2) inserted (6.4.2008) by [Serious Crime Act 2007 \(c. 27\)](#), [ss. 81\(1\)\(b\)](#), 94(1); [S.I. 2008/755](#), [art. 17\(1\)\(g\)](#)

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](#))

[^{F27} 453A Certain offences in relation to financial investigators

- (1) A person commits an offence if he assaults an accredited financial investigator who is acting in the exercise of a relevant power.
- (2) A person commits an offence if he resists or wilfully obstructs an accredited financial investigator who is acting in the exercise of a relevant power.
- (3) A person guilty of an offence under subsection (1) is liable on summary conviction—
 - (a) to imprisonment for a term not exceeding 51 weeks; or
 - (b) to a fine not exceeding level 5 on the standard scale;
 or to both.
- (4) A person guilty of an offence under subsection (2) is liable on summary conviction—
 - (a) to imprisonment for a term not exceeding 51 weeks; or
 - (b) to a fine not exceeding level 3 on the standard scale;
 or to both.
- (5) In this section “relevant power” means a power exercisable under—
 - [^{F28}(a) sections 47C to 47F or 195C to 195F (powers to seize and search for realisable property);]
 - (b) section 289 (powers to search for cash);
 - (c) section 294 (powers to seize cash);
 - (d) section 295(1) (power to detain seized cash);
 - [^{F29}(da) section 303C (powers to search for a listed asset);
 - (db) section 303J (powers to seize property);
 - (dc) section 303K (powers to detain seized property);] or
 - (e) a search and seizure warrant issued under section 352.
- (6) In the application of this section to England and Wales in relation to an offence committed before the commencement of section 281(5) of the Criminal Justice Act 2003 (c. 44) (alteration of penalties for summary offences), and in the application of this section to Northern Ireland—
 - (a) the reference to 51 weeks in subsection (3)(a) is to be read as a reference to 6 months; and

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- (b) the reference to 51 weeks in subsection (4)(a) is to be read as a reference to 1 month.]

Textual Amendments

- F27** S. 453A inserted (6.4.2008) by [Serious Crime Act 2007 \(c. 27\)](#), **ss. 81(2)**, 94(1); S.I. 2008/755, art. 17(1)(g)
- F28** S. 453A(5)(a) substituted (1.6.2015 for specified purposes, 1.3.2016 in so far as not already in force) by [Policing and Crime Act 2009 \(c. 26\)](#), s. 116(1), **Sch. 7 para. 94**; S.I. 2015/983, arts. 2(2)(e), 3(ee); S.I. 2016/147, art. 3(i)
- F29** S. 453A(5)(da)-(dc) inserted (27.4.2017 for specified purposes, 16.4.2018 for E.W.S. in so far as not already in force) by [Criminal Finances Act 2017 \(c. 22\)](#), s. 58(5)(6), **Sch. 5 para. 86**; S.I. 2018/78, reg. 5(2)

[^{F30} 453B Certain offences in relation to SFO officers

- (1) A person commits an offence if the person assaults an SFO officer who is acting in the exercise of a relevant power.
- (2) A person commits an offence if the person resists or wilfully obstructs an SFO officer who is acting in the exercise of a relevant power.
- (3) A person guilty of an offence under subsection (1) is liable—
- (a) on summary conviction in England and Wales, to imprisonment for a term not exceeding 51 weeks, or to a fine, or to both;
 - (b) on summary conviction in Northern Ireland, to imprisonment for a term not exceeding 6 months, or to a fine not exceeding level 5 on the standard scale, or to both.
- (4) A person guilty of an offence under subsection (2) is liable—
- (a) on summary conviction in England and Wales, to imprisonment for a term not exceeding 51 weeks, or to a fine not exceeding level 3 on the standard scale, or to both;
 - (b) on summary conviction in Northern Ireland, to imprisonment for a term not exceeding 1 month, or to a fine not exceeding level 3 on the standard scale, or to both.
- (5) In this section “relevant power” means a power exercisable under any of the following—
- (a) sections 47C to 47F or 195C to 195F (powers to seize and search for realisable property);
 - (b) section 289 (powers to search for cash);
 - (c) section 294 (power to seize cash);
 - (d) section 295(1) (power to detain seized cash);
 - (e) section 303C (powers to search for a listed asset);
 - (f) section 303J (powers to seize property);
 - (g) section 303K (powers to detain seized property);
 - (h) a search and seizure warrant issued under section 352.

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- (6) In relation to an offence committed before the coming into force of section 281(5) of the Criminal Justice Act 2003 (alteration of penalties for certain summary offences: England and Wales)—
- (a) the reference in subsection (3)(a) to 51 weeks is to be read as a reference to 6 months;
 - (b) the reference in subsection (4)(a) to 51 weeks is to be read as a reference to 1 month.]

Textual Amendments

F30 S. 453B inserted (27.4.2017 for specified purposes, 31.1.2018 for E.W. for specified purposes) by [Criminal Finances Act 2017 \(c. 22\)](#), [ss. 23](#), 58(1)(6); [S.I. 2018/78](#), [reg. 3\(h\)](#)

[^{F31} **453C** Obstruction offence in relation to immigration officers

- (1) A person commits an offence if the person resists or wilfully obstructs an immigration officer who is acting in the exercise of a relevant power.
- (2) A person guilty of an offence under this section is liable—
 - (a) on summary conviction in England and Wales, to imprisonment for a term not exceeding 51 weeks, to a fine not exceeding level 3 on the standard scale, or to both;
 - (b) on summary conviction in Scotland, to imprisonment for a term not exceeding 12 months, to a fine not exceeding level 3 on the standard scale, or to both;
 - (c) on summary conviction in Northern Ireland, to imprisonment for a term not exceeding 1 month, to a fine not exceeding level 3 on the standard scale, or to both.
- (3) In this section “relevant power” means a power exercisable under—
 - (a) sections 47C to 47F, 127C to 127F or 195C to 195F (powers to seize and search for realisable property);
 - (b) section 289 as applied by section 24 of the UK Borders Act 2007 (powers to search for cash);
 - (c) section 294 as so applied (powers to seize cash);
 - (d) section 295(1) as so applied (power to detain seized cash);
 - (e) section 303C as so applied (powers to search for a listed asset);
 - (f) section 303J as so applied (powers to seize property);
 - (g) section 303K as so applied (powers to detain seized property);
 - (h) a search and seizure warrant issued under section 352; or
 - (i) a search and seizure warrant issued under section 387.
- (4) The power conferred by subsection (5) of section 28A of the Immigration Act 1971 (arrest without warrant) applies in relation to an offence under this section as it applies in relation to an offence under section 26(1)(g) of that Act (and subsections (6) to (9), (10) and (11) of section 28A of that Act apply accordingly).
- (5) In relation to an offence committed before the coming into force of section 281(5) of the Criminal Justice Act 2003 (alteration of penalties for certain summary offences: England and Wales) the reference in subsection (2)(a) to 51 weeks is to be read as a reference to 1 month.]

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Textual Amendments

F31 S. 453C inserted (27.4.2017 for specified purposes, 31.1.2018 for E.W.S. for specified purposes) by [Criminal Finances Act 2017 \(c. 22\)](#), **ss. 25**, 58(1)(6); S.I. 2018/78, reg. 3(j)

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).

[^{F32}454A Serious Fraud Office

For the purposes of this Act “SFO officer” means a member of staff of the Serious Fraud Office.]

Textual Amendments

F32 S. 454A inserted (27.4.2017 for specified purposes, 31.1.2018 for E.W.S. in so far as not already in force) by [Criminal Finances Act 2017 \(c. 22\)](#), s. 58(1)(6), **Sch. 1 para. 26**; S.I. 2018/78, reg. 3(aa)

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 16/04/2018.

Changes to legislation:

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