



Proceeds of Crime Act 2002

2002 CHAPTER 29

PART 6

REVENUE FUNCTIONS

General

323 Functions

- (1) The general Revenue functions are such of the functions vested in the Board or in an officer of the Board as relate to any of the following matters—
 - (a) income tax;
 - (b) capital gains tax;
 - (c) corporation tax;
 - (d) national insurance contributions;
 - (e) statutory sick pay;
 - (f) statutory maternity pay;
 - [^{F1}(g) ^{F2}... statutory paternity pay;
 - ^{F3}(ga)]
 - (h) statutory adoption pay;
 - [^{F4}(ha) statutory shared parental pay;]
 - [^{F5}(hb) statutory parental bereavement pay;]
 - (i) student loans.
- (2) The Revenue inheritance tax functions are such functions vested in the Board or in an officer of the Board as relate to inheritance tax.
- (3) But the general Revenue functions and the Revenue inheritance tax functions do not include any of the following functions—
 - (a) functions relating to the making of subordinate legislation (within the meaning given by section 21(1) of the Interpretation Act 1978 (c. 30));
 - (b) the function of the prosecution of offences;

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- (c) the function of authorising an officer for the purposes of section 20BA of the Taxes Management Act 1970 (c. 9) (orders for delivery of documents);
 - (d) the function of giving information under that section;
 - ^{F6}(e)
 - ^{F6}(f)
- (4) For the purposes of this section in its application to Great Britain—
- (a) national insurance contributions are contributions payable under Part 1 of the Social Security Contributions and Benefits Act 1992 (c. 4);
 - (b) “statutory sick pay” must be construed in accordance with section 151(1) of that Act;
 - (c) “statutory maternity pay” must be construed in accordance with section 164(1) of that Act;
 - ^{F7}(d) [^{F8} “statutory paternity pay”] must be construed in accordance with sections 171ZA and 171ZB of that Act;
 - ^{F9}(da)
 - (e) “statutory adoption pay” must be construed in accordance with section 171ZL of that Act;
 - ^{F10}(ea) statutory shared parental pay” must be construed in accordance with sections 171ZU and 171ZV of that Act;]
 - ^{F11}(eb) “statutory parental bereavement pay” must be construed in accordance with section 171ZZ6 of that Act;]
 - (f) “student loans” must be construed in accordance with the Education (Student Loans) (Repayment) Regulations 2000 (S.I. 2000/944).
- (5) For the purposes of this section in its application to Northern Ireland—
- (a) national insurance contributions are contributions payable under Part 1 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7);
 - (b) “statutory sick pay” must be construed in accordance with section 147(1) of that Act;
 - (c) “statutory maternity pay” must be construed in accordance with section 160(1) of that Act;
 - (d) [^{F12}statutory paternity pay] must be construed in accordance with any Northern Ireland legislation which corresponds to Part 12ZA of the Social Security Contributions and Benefits Act 1992;
 - (e) “statutory adoption pay” must be construed in accordance with any Northern Ireland legislation which corresponds to Part 12ZB of that Act;
 - ^{F13}(ea) statutory shared parental pay” must be construed in accordance with any Northern Ireland legislation which corresponds to Part 12ZC of that Act;]
 - ^{F14}(eb) “statutory parental bereavement pay” must be construed in accordance with any Northern Ireland legislation which corresponds to Part 12ZD of that Act;]
 - (f) “student loans” must be construed in accordance with the Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2000 (S.R. 2000/121).

Textual Amendments

- F1** S. 323(1)(g)(ga) substituted for s. 323(1)(g) (6.4.2010) by [Work and Families Act 2006 \(c. 18\)](#), s. 19(2), [Sch. 1 para. 59\(2\)](#); S.I. 2010/495, art. 4(d)
- F2** Word in s. 323(1)(g) repealed (5.4.2015) by [Children and Families Act 2014 \(c. 6\)](#), s. 139(6), [Sch. 7 para. 60\(2\)\(a\)](#); S.I. 2014/1640, art. 7(ii) (with arts. 16, 19)

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- F3** S. 323(1)(ga) repealed (5.4.2015) by Children and Families Act 2014 (c. 6), s. 139(6), **Sch. 7 para. 60(2)(b)**; S.I. 2014/1640, art. 7(ii) (with arts. 16, 19)
- F4** S. 323(1)(ha) inserted (1.12.2014) by Children and Families Act 2014 (c. 6), s. 139(6), **Sch. 7 para. 60(2)(c)**; S.I. 2014/1640, art. 5(2)(x)
- F5** S. 323(1)(hb) inserted (18.1.2020) by Parental Bereavement (Leave and Pay) Act 2018 (c. 24), s. 2(2), **Sch. para. 45(2)**; S.I. 2020/45, reg. 2
- F6** S. 323(3)(e)(f) repealed (8.11.2007) by Finance Act 2007 (c. 11), s. 84(4)(5)(5), Sch. 22 para. 15, **Sch. 27 Pt. 5(1)**; S.I. 2007/3166, art. 2(c)
- F7** S. 323(4)(d)(da) substituted for s. 323(4)(d) (6.4.2010) by Work and Families Act 2006 (c. 18), s. 19(2), **Sch. 1 para. 59(3)**; S.I. 2010/495, art. 4(d)
- F8** Words in s. 323(4)(d) substituted (5.4.2015) by Children and Families Act 2014 (c. 6), s. 139(6), **Sch. 7 para. 60(3)(a)**; S.I. 2014/1640, art. 7(ii) (with arts. 16, 19)
- F9** S. 323(4)(da) repealed (5.4.2015) by Children and Families Act 2014 (c. 6), s. 139(6), **Sch. 7 para. 60(3)(b)**; S.I. 2014/1640, art. 7(ii) (with arts. 16, 19)
- F10** S. 323(4)(ea) inserted (1.12.2014) by Children and Families Act 2014 (c. 6), s. 139(6), **Sch. 7 para. 60(3)(c)**; S.I. 2014/1640, art. 5(2)(x)
- F11** S. 323(4)(eb) inserted (18.1.2020) by Parental Bereavement (Leave and Pay) Act 2018 (c. 24), s. 2(2), **Sch. para. 45(3)**; S.I. 2020/45, reg. 2
- F12** Words in s. 323(5)(d) substituted (15.3.2015 being the date on which 1992 c. 7, Pt. 12ZC comes into force by virtue of S.R. 2015/86, art. 3(1)(d)) by Children and Families Act 2014 (c. 6), s. 139(6), **Sch. 7 para. 60(4)(a)**; S.I. 2014/1640, art. 8(d) (with art. 18)
- F13** S. 323(5)(ea) inserted (15.3.2015 being the date on which 1992 c. 7, Pt. 12ZC comes into force by virtue of S.R. 2015/86, art. 3(1)(d)) by Children and Families Act 2014 (c. 6), s. 139(6), **Sch. 7 para. 60(4)(b)**; S.I. 2014/1640, art. 8(d) (with art. 18)
- F14** S. 323(5)(eb) inserted (18.1.2020) by Parental Bereavement (Leave and Pay) Act 2018 (c. 24), s. 2(2), **Sch. para. 45(4)**; S.I. 2020/45, reg. 2

Commencement Information

- II** S. 323 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)

324 Exercise of Revenue functions

- (1) This section applies in relation to the exercise by [^{F15}the National Crime Agency] of—
- general Revenue functions;
 - Revenue inheritance tax functions.
- (2) [^{F16}Section 2B(2)] does not apply.
- (3) [^{F15}the National Crime Agency] must apply—
- any interpretation of the law which has been published by the Board;
 - any concession which has been published by the Board and which is available generally to any person falling within its terms.
- (4) [^{F15}the National Crime Agency] must also take account of any material published by the Board which does not fall within subsection (3).
- (5) [^{F15}the National Crime Agency] must provide the Board with such documents and information as [^{F17}the Board] consider appropriate.
- (6) “Concession” includes any practice, interpretation or other statement in the nature of a concession.

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Textual Amendments

- F15** Words in s. 324 substituted (7.10.2013) by [Crime and Courts Act 2013 \(c. 22\)](#), s. 61(2), [Sch. 8 para. 127](#); [S.I. 2013/1682](#), art. 3(v)
- F16** Words in s. 324(2) substituted (1.4.2008) by [Serious Crime Act 2007 \(c. 27\)](#), s. 94(1), [Sch. 8 para. 99\(3\)](#); [S.I. 2008/755](#), art. 2(1)(a) (with arts. 3-14)
- F17** Words in s. 324(5) substituted (1.4.2008) by [Serious Crime Act 2007 \(c. 27\)](#), s. 94(1), [Sch. 8 para. 99\(6\)\(b\)](#); [S.I. 2008/755](#), art. 2(1)(a) (with arts. 3-14)

Commencement Information

- I2** S. 324 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)

325 Declarations

^{F18}(1)

[^{F19}(2) Every [^{F20}National Crime Agency officer] who is assigned to carry out [^{F21}any function of the National Crime Agency] under this Part must, as soon as practicable after being so assigned, make a declaration in the form set out in Schedule 8 before a person nominated by the [^{F22}Director General of the National Crime Agency] for the purpose.]

Textual Amendments

- F18** S. 325(1) repealed (1.4.2008) by [Serious Crime Act 2007 \(c. 27\)](#), s. 94(1), [Sch. 8 para. 100\(2\)](#), [Sch. 14](#); [S.I. 2008/755](#), art. 2(1)(a)(d) (with arts. 3-14)
- F19** S. 325(2) substituted (1.4.2008) by [Serious Crime Act 2007 \(c. 27\)](#), s. 94(1), [Sch. 8 para. 100\(3\)](#); [S.I. 2008/755](#), art. 2(1)(a) (with arts. 3-14)
- F20** Words in s. 325(2) substituted (7.10.2013) by [Crime and Courts Act 2013 \(c. 22\)](#), s. 61(2), [Sch. 8 para. 128\(1\)\(a\)](#); [S.I. 2013/1682](#), art. 3(v)
- F21** Words in s. 325(2) substituted (7.10.2013) by [Crime and Courts Act 2013 \(c. 22\)](#), s. 61(2), [Sch. 8 para. 128\(1\)\(b\)](#); [S.I. 2013/1682](#), art. 3(v)
- F22** Words in s. 325(2) substituted (7.10.2013) by [Crime and Courts Act 2013 \(c. 22\)](#), s. 61(2), [Sch. 8 para. 128\(1\)\(c\)](#); [S.I. 2013/1682](#), art. 3(v)

Commencement Information

- I3** S. 325 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)

326 Interpretation

- (1) Criminal conduct is conduct which—
- constitutes an offence in any part of the United Kingdom, or
 - would constitute an offence in any part of the United Kingdom if it occurred there.
- (2) But criminal conduct does not include conduct constituting an offence relating to a matter under the care and management of the Board.
- (3) In applying subsection (1) it is immaterial whether conduct occurred before or after the passing of this Act.

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- (4) Property is criminal property if it constitutes a person's benefit from criminal conduct or it represents such a benefit (in whole or part and whether directly or indirectly); and it is immaterial—
 - (a) who carried out the conduct;
 - (b) who benefited from it.
- (5) A person benefits from conduct if he obtains property as a result of or in connection with the conduct.
- (6) If a person obtains a pecuniary advantage as a result of or in connection with conduct, he is to be taken to obtain as a result of or in connection with the conduct a sum of money equal to the value of the pecuniary advantage.
- (7) References to property or a pecuniary advantage obtained in connection with conduct include references to property or a pecuniary advantage obtained in both that connection and some other.
- (8) If a person benefits from conduct his benefit is the property obtained as a result of or in connection with the conduct.
- (9) Property is all property wherever situated and includes—
 - (a) money;
 - (b) all forms of property, real or personal, heritable or moveable;
 - (c) things in action and other intangible or incorporeal property.
- (10) The following rules apply in relation to property—
 - (a) property is obtained by a person if he obtains an interest in it;
 - (b) references to an interest, in relation to land in England and Wales or Northern Ireland, are to any legal estate or equitable interest or power;
 - (c) references to an interest, in relation to land in Scotland, are to any estate, interest, servitude or other heritable right in or over land, including a heritable security;
 - (d) references to an interest, in relation to property other than land, include references to a right (including a right to possession).
- (11) Any reference to an officer of the Board includes a reference to—
 - (a) a collector of taxes;
 - (b) an inspector of taxes.
- (12) Expressions used in this Part and in the Taxes Acts have the same meaning as in the Taxes Acts (within the meaning given by section 118 of the Taxes Management Act 1970 (c. 9)).
- (13) This section applies for the purposes of this Part.

Commencement Information

14 S. 326 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)

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