



Proceeds of Crime Act 2002

2002 CHAPTER 29

PART 10

INFORMATION

Scotland

440 Further disclosure

- (1) Subsection (2) applies to information obtained under section 439 from the Commissioners of Inland Revenue or from the Commissioners of Customs and Excise or from a person acting on behalf of either of them.
- (2) Such information must not be further disclosed except—
 - (a) for a purpose connected with the exercise of the functions of the Lord Advocate under Part 3 and of the Scottish Ministers under Part 5, and
 - (b) with the consent of the Commissioners concerned.
- (3) Consent under subsection (2) may be given—
 - (a) in relation to a particular disclosure;
 - (b) in relation to disclosures made in circumstances specified or described in the consent.
- (4) The power to consent to further disclosure under subsection (2)(b) may be delegated (either generally or for a specified purpose)—
 - (a) in the case of the Commissioners of Inland Revenue, to an officer of the Board of Inland Revenue;
 - (b) in the case of the Commissioners of Customs and Excise, to a customs officer.
- (5) Subsection (6) applies to information obtained under section 439 from a permitted person other than the Commissioners of Inland Revenue or the Commissioners of Customs and Excise or a person acting on behalf of either of them.

Status: Point in time view as at 27/06/2018.

Changes to legislation: Proceeds of Crime Act 2002, Section 440 is up to date with all changes known to be in force on or before 27 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)

- (6) A permitted person who discloses such information to the Lord Advocate or to the Scottish Ministers may make the disclosure subject to such conditions as to further disclosure by the Lord Advocate or by the Scottish Ministers as the permitted person thinks appropriate; and the information must not be further disclosed in contravention of the conditions.

Commencement Information

- I1** S. 440 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](#))
- I2** S. 440 in force at 24.3.2003 in so far as not already in force by [S.I. 2003/333](#), [art. 2](#), [Sch.](#)

Status:

Point in time view as at 27/06/2018.

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