



# Proceeds of Crime Act 2002

## 2002 CHAPTER 29

### PART 12

#### MISCELLANEOUS AND GENERAL

##### *Miscellaneous*

#### **451 [F<sup>1</sup>Revenue and Customs prosecutions]**

(1) Proceedings for a specified offence may be started [F<sup>2</sup>by [F<sup>3</sup>the Director of Public Prosecutions] or by order of the Commissioners for Her Majesty's Revenue and Customs] (the Commissioners).

[F<sup>4</sup>(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.]

[F<sup>5</sup>(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 [F<sup>6</sup>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 [F<sup>6</sup>officer of Revenue and Customs] for a specified offence, even if the proceedings were not started by an order under subsection (1).

*Changes to legislation: Proceeds of Crime Act 2002, Section 451 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) View outstanding changes*

- (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

- F1** 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)
- F2** 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)
- F3** 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](#)
- F4** 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)
- F5** 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)
- F6** 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

- I1** 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](#))

**Changes to legislation:**

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 13(5)(a)(iia) inserted by [2015 c. 30 Sch. 5 para. 15\(3\)\(d\)](#)
- s. 323(1)(hc) inserted by [2023 c. 20 Sch. para. 45\(2\)](#)
- s. 323(4)(ec) inserted by [2023 c. 20 Sch. para. 45\(3\)](#)
- s. 323(5)(ec) inserted by [2023 c. 20 Sch. para. 45\(4\)](#)