



# Proceeds of Crime Act 2002

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- 362S Enforcement abroad: enforcement authority
- 362T Enforcement abroad: receiver

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- 364 Meaning of customer information
- 365 Requirements for making of customer information order
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- 367 Statements
- 368 Disclosure of information
- 369 Supplementary

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- 371 Requirements for making of account monitoring order
- 372 Statements
- 373 Applications
- 374 Disclosure of information
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- 375A Evidence overseas
- 375B Evidence overseas: restrictions on use

*Officers of Revenue and Customs*

- 375C Restriction on exercise of certain powers conferred on officers of Revenue and Customs

*Evidence overseas*

- 376 Evidence overseas

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- 377 Code of practice of Secretary of State etc.
- 377ZA Code of practice (Northern Ireland)
- 377ZB Disapplication of PACE codes
- 377A Code of practice of Attorney General or Advocate General for Northern Ireland

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- 381 Requirements for making of production order
- 382 Order to grant entry

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- 383 Further provisions
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- 390 Further provisions: confiscation, civil recovery, detained cash , detained property, frozen funds and money laundering

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- 396T Enforcement abroad: Scottish Ministers
- 396U Enforcement abroad: receiver

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- 397 Customer information orders
- 398 Meaning of customer information

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- 399 Requirements for making of customer information order
- 400 Offences
- 401 Statements
- 402 Further provisions
- 403 Supplementary

*Account monitoring orders*

- 404 Account monitoring orders
- 405 Requirements for making of account monitoring order
- 406 Statements
- 407 Further provisions
- 408 Supplementary

*Evidence overseas*

- 408A Evidence overseas
- 408B Evidence overseas: restrictions on use

*Officers of Revenue and Customs*

- 408C Restriction on exercise of certain powers conferred on officers of Revenue and Customs

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- 417 Modifications of the 1986 Act
- 418 Restriction of powers
- 419 Tainted gifts

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- 420 Modifications of the 2016 Act
- 421 Restriction of powers
- 422 Tainted gifts

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### *Bankruptcy in Northern Ireland*

- 423 Modifications of the 1989 Order
- 424 Restriction of powers
- 425 Tainted gifts

### *Winding up in England and Wales and Scotland*

- 426 Winding up under the 1986 Act
- 427 Tainted gifts

### *Winding up in Northern Ireland*

- 428 Winding up under the 1989 Order
- 429 Tainted gifts

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- 430 Floating charges

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- 431 Limited liability partnerships

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- 434 Interpretation

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- 435 Use of information by certain authorities
- 436 Disclosure of information to certain authorities
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- 439 Disclosure of information to Lord Advocate and to Scottish Ministers
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- 441 Disclosure of information by Lord Advocate and by Scottish Ministers

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- 443 Enforcement in different parts of the United Kingdom

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- 444 External requests and orders
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- 449 NCA officers: pseudonyms
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- 451 Revenue and Customs prosecutions
- 452 Crown servants
- 453 References to financial investigators
- 453A Certain offences in relation to financial investigators
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- 457 Repeals and revocations
- 458 Commencement
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- 461 Extent
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## SCHEDULES

### SCHEDULE 1 — Assets Recovery Agency

...

Assets Recovery Agency  
Assets Recovery Agency  
Assets Recovery Agency  
Assets Recovery Agency  
Assets Recovery Agency  
Assets Recovery Agency  
Assets Recovery Agency

### SCHEDULE 2 — Lifestyle offences: England and Wales

- 1 *Drug trafficking*
- 1A An offence under any of the following provisions of the...
- 2 *Money laundering*
- 3 *Directing terrorism*
- 3A *Slavery etc*

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- 4 People trafficking
- 5 Arms trafficking
- 6 Counterfeiting
- 7 Intellectual property
- 8 Prostitution and child sex
- 9 Blackmail
- 9A An offence under section 12(1) or (2) of the Gangmasters...
- 10 Inchoate offences

#### SCHEDULE 3 — Administrators: further provision

- 1 General
- 2 Appointment etc
- 3 Functions
- 4 Consent of accountant of court
- 5 Dealings in good faith with administrator
- 6 Money received by administrator
- 7 Effect of appointment of administrator on diligence
- 8 Supervision
- 9 Accounts and remuneration
- 10 Discharge of administrator

#### SCHEDULE 4 — Lifestyle offences: Scotland

- 1 Money laundering
- 2 Drug trafficking
- 2A An offence under any of the following provisions of the...
- 3 Directing terrorism
- 4 People trafficking
- 4A Slavery, servitude and forced or compulsory labour
- 5 Arms trafficking
- 6 Counterfeiting
- 7 Intellectual property
- 8 Pimps and brothels
- 8A Traffic in prostitution etc.
- 9 Blackmail
- 9A Gangmasters
- 9AA Consumer credit
- 9B ...
- 9C Distribution of obscene material
- 9D Unclassified video recordings
- 9E Private security industry
- 9F Serious organised crime
- 10 Inchoate offences

#### SCHEDULE 5 — Lifestyle offences: Northern Ireland

- 1 Drug trafficking
- 1A An offence under any of the following provisions of the...
- 2 Money laundering
- 3 Directing terrorism
- 3A Slavery, etc.
- 4 People trafficking
- 5 Arms trafficking
- 6 Counterfeiting
- 7 Intellectual property



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- 8 *Pimps and brothels*
- 9 *Blackmail*
- 9A An offence under section 12(1) or (2) of the Gangmasters...
- 10 *Inchoate offences*

SCHEDULE 6 — Powers of interim receiver or administrator

- 1 *Seizure*
- 2 *Information*
- 3 *Entry, search, etc.*
- 4 *Supplementary*
- 5 *Management*

SCHEDULE 7 — Powers of trustee for civil recovery

- 1 *Sale*
- 2 *Expenditure*
- 3 *Management*
- 4 *Legal proceedings*
- 5 *Compromise*
- 6 *Supplementary*

SCHEDULE 7A — Connection with relevant part of United Kingdom

*Unlawful conduct*

- 1 There is a connection where the unlawful conduct occurred entirely...

*Property*

- 2 There has been a connection where the property in question...
- 3 There is a connection where there is other property in...
- 4 There has been a connection where, at any time, there...

*Person*

- 5 (1) There is or has been a connection where a...

*Property held on trust*

- 6 (1) There is a connection where the property in question...

*Interpretation*

- 7 “The relevant part of the United Kingdom” has...
- 8 “The unlawful conduct” means— (a) in a case...

SCHEDULE 8 — Forms of declarations

...

Members of SOCA's

Staff

“I, A.B., do solemnly declare that I will not disclose...

SCHEDULE 9 — Regulated sector and supervisory authorities

PART 1 — REGULATED SECTOR

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### *Business in the regulated sector*

- 1 (1) A business is in the regulated sector to the...

### *Excluded activities*

- 2 (1) A business is not in the regulated sector to...

## INTERPRETATION

- 3 (1) In this Part— ... “the Capital Requirements Directive” means...  
 PART 2 — SUPERVISORY AUTHORITIES  
 4 (1) The following bodies are supervisory authorities—  
 Part 3 — POWER TO AMEND  
 5 The Treasury may by order amend Part 1 or 2...

## SCHEDULE 10 — Tax

### Part 1 — GENERAL

- 1 Sections 75 and 77 of the Taxes Management Act 1970...  
 Part 2 — PROVISIONS RELATING TO PART 5

## INTRODUCTORY

- 2 (1) The vesting of property in the trustee for civil...

## CAPITAL GAINS TAX

- 3 (1) If a gain attributable to a Part 5 transfer...

## INCOME TAX AND CORPORATION TAX

- 4 *Accrued income scheme*  
 5 *Discounted securities*  
 6 *Rights to receive amounts stated in certificates of deposit etc.*  
 7 *Non-qualifying offshore funds*  
 8 *Futures and options*  
 9 *Loan relationships*  
 10 *Exception from paragraphs 4 to 9*  
 11 *Trading stock*

## CAPITAL ALLOWANCES

- 12 *Plant and machinery*  
 13 (1) If a compensating payment is made to the transferor,...  
 14 (1) Paragraph 13(2) does not apply if the qualifying expenditure...  
 15 (1) Paragraph 13 does not apply if—  
 16 (1) Paragraph 13 does not apply if—  
 17 (1) Paragraphs 12 to 16 have effect as if they...  
 18 *Industrial buildings*

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- 19 Tax
- 20 Tax
- 21 Tax
- 22 *Flat conversion*
- 23 (1) If a compensating payment is made to the transferor,...
- 24 (1) Paragraph 23 does not apply to determine the proceeds...
- 25 Paragraphs 22 to 24 have effect as if they were...
- 26 *Research and development*
- 27 (1) If a compensating payment is made to the transferor,...
- 28 (1) Paragraph 27 does not apply to determine the disposal...
- 29 Paragraphs 26 to 28 have effect as if they were...

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- 30 *Share options*
- 31 *Conditional acquisition of shares*
- 32 *Shares acquired at an undervalue*
- 33 *Shares in dependent subsidiaries*

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- 1 *Introduction*
- 2 *Parliamentary Commissioner Act 1967 (c. 13)*
- 3 *Police (Scotland) Act 1967 (c. 77)*
- 4 *Criminal Appeal Act 1968 (c. 19)*
- 5 *Misuse of Drugs Act 1971 (c. 38)*
- 6 *Immigration Act 1971 (c. 77)*
- 7 *Rehabilitation of Offenders Act 1974 (c. 53)*
- 8 *Rehabilitation of Offenders (Northern Ireland) Order 1978 (S.I. 1978/1908 (N.I. 27))*
- 9 *Criminal Appeal (Northern Ireland) Act 1980 (c. 47)*
- 10 *Legal Aid, Advice and Assistance (Northern Ireland) Order 1981 (S.I. 1981/228 (N.I. 8))*
- 11 *Civil Jurisdiction and Judgments Act 1982 (c. 27)*
- 12 *Civic Government (Scotland) Act 1982 (c. 45)*
- 13 *Criminal Justice Act 1982 (c. 48)*
- 14 *Police and Criminal Evidence Act 1984 (c. 60)*
- 15 *Bankruptcy (Scotland) Act 1985 (c. 66)*
- 16 *Insolvency Act 1986 (c. 45)*
- 17 *Criminal Justice Act 1988 (c. 33)*
- 18 *Extradition Act 1989 (c. 33)*
- 19 *Police and Criminal Evidence (Northern Ireland) Order 1989 (S.I. 1989/1341 (N.I. 12))*
- 20 *Insolvency (Northern Ireland) Order 1989 (S.I. 1989/2405 (N.I. 19))*
- 21 *Criminal Justice (International Co-operation) Act 1990 (c. 5)*
- 22 *Pension Schemes Act 1993 (c. 48)*
- 23 *Pension Schemes (Northern Ireland) Act 1993 (c. 49)*
- 24 *Criminal Justice and Public Order Act 1994 (c. 33)*
- 25 *Drug Trafficking Act 1994 (c. 37)*
- 26 *Criminal Justice (Northern Ireland) Order 1994 (S.I. 1994/2795 (N.I. 15))*
- 27 *Proceeds of Crime Act 1995 (c. 11)*
- 28 *Proceeds of Crime (Scotland) Act 1995 (c. 43)*

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- 29 *Criminal Procedure (Scotland) Act 1995 (c. 46)*
- 30 *Police Act 1996 (c. 16)*
- 31 *Proceeds of Crime (Northern Ireland) Order 1996 (S.I. 1996/1299 (N.I. 9))*
- 32 *Crime (Sentences) Act 1997 (c. 43)*
- 33 *Crime and Punishment (Scotland) Act 1997 (c. 48)*
- 34 *Police (Northern Ireland) Act 1998 (c. 32)*
- 35 *Crime and Disorder Act 1998 (c. 37)*
- 36 *Access to Justice Act 1999 (c. 22)*
- 37 *Powers of Criminal Courts (Sentencing) Act 2000 (c. 6)*
- 38 ...
- 39 *Terrorism Act 2000 (c. 11)*
- 40 *Criminal Justice and Police Act 2001 (c. 16)*

## SCHEDULE 12 — REPEALS AND REVOCATIONS

### Changes to legislation:

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#### Changes and effects yet to be applied to :

- Pt. 2 applied by 2019 c. 3 Sch. 3 para. 33(5)
- Pt. 3 applied by 2019 c. 3 Sch. 3 para. 39(6)
- s. 13(3)(a) word substituted by 2015 c. 30 Sch. 5 para. 15(2)(a)
- s. 13(3)(a) words inserted by 2015 c. 30 Sch. 5 para. 15(2)(b)
- s. 13(5)(a) words inserted by 2015 c. 30 Sch. 5 para. 15(3)(a)
- s. 13(5)(a)(i) words omitted by 2015 c. 30 Sch. 5 para. 15(3)(b)
- s. 13(5)(a)(ii) words omitted by 2015 c. 30 Sch. 5 para. 15(3)(c)
- s. 13(5)(a)(iii) omitted by 2015 c. 30 Sch. 5 para. 15(3)(e)
- s. 13(5)(b) words omitted by 2015 c. 30 Sch. 5 para. 15(3)(f)
- s. 13(6) words substituted by 2015 c. 30 Sch. 5 para. 15(4)
- s. 55(5) words substituted by 2015 c. 30 Sch. 5 para. 20
- s. 72(9)(f) word inserted by 2016 anaw 6 s. 186(2)
- s. 97(3)(a) words inserted by 2015 c. 9 s. 15(1)
- s. 100(3)(b) word omitted by 2015 c. 9 Sch. 4 para. 37(2)(a)
- s. 100(4)(b) word omitted by 2015 c. 9 Sch. 4 para. 37(3)(a)
- s. 106(9) words substituted by 2015 c. 9 Sch. 4 para. 40(3)(a)
- s. 107(5) words substituted by 2015 c. 9 Sch. 4 para. 41(3)(a)
- s. 123(7)(b) words repealed by 2007 asp 3 Sch. 6 Pt. 1
- s. 131(6) words inserted by 2015 c. 9 Sch. 4 para. 44(a)
- s. 248(2)(a) repealed by 2002 c. 29 Sch. 12
- s. 248(4) repealed by 2002 c. 29 Sch. 12
- s. 289(8) words inserted by 2009 c. 26 Sch. 7 para. 120
- s. 330(5)(a) words substituted by 2005 c. 15 Sch. 4 para. 170 (This amendment is not applied to legislation.gov.uk. Sch. 4 paras. 170-172 repealed (12.1.2009) by 2009 c. 26, s. 116(6)(b), Sch. 8 Pt. 13)
- s. 330(5)(b) repealed by 2005 c. 15 Sch. 17 Pt. 2 (This amendment is not applied to legislation.gov.uk. Entry in Sch. 17 Pt. 2 repealed (1.1.2006) by S.I. 2005/3496, arts. 1(1), 5)
- s. 331(5)(a) words substituted by 2005 c. 15 Sch. 4 para. 171 (This amendment is not applied to legislation.gov.uk. Sch. 4 paras. 170-172 repealed (12.1.2009) by 2009 c. 26, s. 116(6)(b), Sch. 8 Pt. 13)
- s. 331(5)(b) repealed by 2005 c. 15 Sch. 17 Pt. 2 (This amendment is not applied to legislation.gov.uk. Entry in Sch. 17 Pt. 2 repealed (1.1.2006) by S.I. 2005/3496, arts. 1(1), 5)
- s. 332(1) words repealed by 2005 c. 15 Sch. 17 Pt. 2 (This amendment is not applied to legislation.gov.uk. Entry in Sch. 17 Pt. 2 repealed (1.1.2006) by S.I. 2005/3496, arts. 1(1), 5)
- s. 332(3) words repealed by 2005 c. 15 Sch. 17 Pt. 2 (This amendment is not applied to legislation.gov.uk. Entry in Sch. 17 Pt. 2 repealed (1.1.2006) by S.I. 2005/3496, arts. 1(1), 5)
- s. 332(5)(a) words substituted by 2005 c. 15 Sch. 4 para. 172 (This amendment is not applied to legislation.gov.uk. Sch. 4 paras. 170-172 repealed (12.1.2009) by 2009 c. 26, s. 116(6)(b), Sch. 8 Pt. 13)
- s. 332(5)(b) repealed by 2005 c. 15 Sch. 17 Pt. 2 (This amendment is not applied to legislation.gov.uk. Entry in Sch. 17 Pt. 2 repealed (1.1.2006) by S.I. 2005/3496, arts. 1(1), 5)
- s. 356(6) words inserted by 2007 c. 27 Sch. 10 para. 9(4) (This amendment not applied to legislation.gov.uk. S. 356(6) already repealed (1.4.2008) by 2007 c. 27, Sch. 8 para. 107(2), Sch. 14; S.I. 2008/755, art. 2)
- Sch. 3 para. 7(5) words repealed by 2007 asp 3 Sch. 6 Pt. 1
- Sch. 11 para. 32 repealed by 2003 c. 44 Sch. 37 Pt. 7

- Sch. 11 para. 3(3) repealed by [2005 c. 15 Sch. 17 Pt. 2](#) (This amendment is not applied to [legislation.gov.uk](#). Entry in Sch. 17 Pt. 2 repealed (1.1.2006) by S.I. 2005/3496, arts. 1(1), 5)
- specified provision(s) amendment to earlier commencing SI 2003/120 art. 3 5 by [S.I. 2003/333 art. 14\(2\)](#)

**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. 97A inserted by [2015 c. 9 s. 15\(2\)](#)
- s. 99(11)(d)(e) inserted by [2015 c. 9 Sch. 4 para. 36](#)
- s. 100(3)(d)(e) inserted by [2015 c. 9 Sch. 4 para. 37\(2\)\(b\)](#)
- s. 100(4)(d)(e) inserted by [2015 c. 9 Sch. 4 para. 37\(3\)\(b\)](#)
- s. 104(7)(e)(f) inserted by [2015 c. 9 Sch. 4 para. 38\(2\)](#)
- s. 104(8A) inserted by [2015 c. 9 Sch. 4 para. 38\(3\)](#)
- s. 105(10)(e)(f) inserted by [2015 c. 9 Sch. 4 para. 39\(2\)](#)
- s. 105(11A) inserted by [2015 c. 9 Sch. 4 para. 39\(3\)](#)
- s. 106(8)(d)(e) inserted by [2015 c. 9 Sch. 4 para. 40\(2\)](#)
- s. 106(9)(b) inserted by [2015 c. 9 Sch. 4 para. 40\(3\)\(b\)](#)
- s. 107(4)(d)(e) inserted by [2015 c. 9 Sch. 4 para. 41\(2\)](#)
- s. 107(5)(b) inserted by [2015 c. 9 Sch. 4 para. 41\(3\)\(b\)](#)
- s. 131(6A) inserted by [2015 c. 9 Sch. 4 para. 44\(b\)](#)
- s. 302(7A)(da) inserted by [2016 anaw 6 s. 186\(3\)](#)
- s. 323(1)(hb) inserted by [2018 c. 24 Sch. para. 45\(2\)](#)
- s. 323(4)(eb) inserted by [2018 c. 24 Sch. para. 45\(3\)](#)
- s. 323(5)(eb) inserted by [2018 c. 24 Sch. para. 45\(4\)](#)
- s. 453(1A) inserted by [2016 anaw 6 s. 186\(4\)](#)
- s. 459(4)(aa) inserted by [2016 anaw 6 s. 186\(5\)\(a\)](#)
- s. 459(4A) inserted by [2016 anaw 6 s. 186\(5\)\(b\)](#)