

*These notes refer to the Proceeds of Crime Act 2002
(c.29) which received Royal Assent on 24 July 2002*

PROCEEDS OF CRIME ACT 2002

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 10: Information

Scotland

Section 440: Further disclosure

587. *Subsections (1) to (4)* relates to the onward transmission from the Scottish Ministers or the Lord Advocate of information received from either the Commissioners of Inland Revenue or Commissioners of Customs and Excise (or persons to whom authority has been delegated). As with *section 439(8)* and *(9)*, these measures are an acknowledgement of the personal nature of the information. They ensure that it can only be used for purposes connected with the exercising of the functions of the Scottish Ministers or of the Lord Advocate under the Act with the permission of the providing body.
588. *Subsection (6)* enables a provider of information to the Scottish Ministers or to the Lord Advocate to attach conditions relating to its further disclosure for example, where it may contain sensitive operational details.