

These notes relate to the Coronavirus (Scotland) (No.2) Act 2020 (asp 10) which received Royal Assent on 26 May 2020

CORONAVIRUS (SCOTLAND) (NO.2) ACT 2020

EXPLANATORY NOTES

DETAIL ABOUT PROVISIONS

Schedule 2: Operation of the justice system

Proceeds of crime: extension of permitted period for purpose of confiscation order

101. Paragraph 8 inserts a new subsection (4A) in section 99 (confiscation orders: postponement) of the Proceeds of Crime Act 2002 (“the 2002 Act”).
102. Subsection (4A) specifies that, for the purposes of section 99(4) of the 2002 Act, “exceptional circumstances” includes the effect (whether direct or indirect) of coronavirus on the proceedings.