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**Changes to legislation:** There are currently no known outstanding effects for the Coronavirus (Recovery and Reform) (Scotland) Act 2022, Paragraph 24. (See end of Document for details)

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## SCHEDULE TEMPORARY JUSTICE MEASURES

### PART 6

#### PROCEEDS OF CRIME

##### *Making of confiscation order: postponement due to coronavirus*

- [<sup>F1</sup>24 (1) The Proceeds of Crime Act 2002 applies in accordance with the modifications in [this paragraph](#).
- (2) Section 99 (postponement) has effect as if—
- (a) after subsection (4) there were inserted—
- “(4A) For the purpose of subsection (4), “exceptional circumstances”, in relation to proceedings, includes the effect (whether direct or indirect) of coronavirus on the proceedings.”,
- (b) after subsection (11) there were inserted—
- “(12) In [subsection \(4A\)](#), “coronavirus” means severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2).”.]

#### Textual Amendments

- F1** Sch. para. 24 expires in part (3.7.2023) by [The Coronavirus \(Recovery and Reform\) \(Scotland\) Act 2022 \(Early Expiry of Provisions\) Regulations 2023 \(S.S.I. 2023/172\)](#), [reg. 2\(3\)](#) (with regs. 3, 4)

#### Modifications etc. (not altering text)

- C1** Sch. para. 24 continued until 30.11.2024 (30.11.2023) by virtue of [The Coronavirus \(Recovery and Reform\) \(Scotland\) Act 2022 \(Extension and Expiry of Temporary Justice Measures\) Regulations 2023 \(S.S.I. 2023/360\)](#), regs. 1(3), [3\(2\)](#)

#### Commencement Information

- I1** Sch. para. 24 in force at 1.10.2022, see [s. 59\(1\)](#)

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