

*These notes relate to the Criminal Justice and Licensing (Scotland)
Act 2010 (asp 13) which received Royal Assent on 6 August 2010*

CRIMINAL JUSTICE AND LICENSING (SCOTLAND) ACT 2010

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 5 - Criminal Justice

Section 114 - Financial reporting orders

566. The Serious Organised Crime and Police Act 2005 (“the 2005 Act”) introduced the use of Financial Reporting Orders (FRO). Those persons subject to an FRO are required to report their financial dealings over a specified period of time as directed by the court. In Scotland they can only be applied when someone is convicted of the common law offence of fraud or an offence specified in Schedule 4 to the Proceeds of Crime Act 2002.
567. [Section 114](#) amends section 77 of the 2005 Act by inserting a new subsection (4A). The inserted subsection (4A) sets out the two ways in which an FRO can be made. It makes it clear that either a prosecutor may apply to the court to make an FRO or the court may make such an order at its own instance.