



Terrorism Act 2000

2000 CHAPTER 11

PART III

TERRORIST PROPERTY

Offences

[^{F1}21A Failure to disclose: regulated sector

- (1) A person commits an offence if each of the following three conditions is satisfied.
- (2) The first condition is that he—
 - (a) knows or suspects, or
 - (b) has reasonable grounds for knowing or suspecting,that another person has committed [^{F2}or attempted to commit] an offence under any of sections 15 to 18.
- (3) The second condition is that the information or other matter—
 - (a) on which his knowledge or suspicion is based, or
 - (b) which gives reasonable grounds for such knowledge or suspicion,came to him in the course of a business in the regulated sector.
- (4) The third condition is that he does not disclose the information or other matter to a constable or a nominated officer as soon as is practicable after it comes to him.
- (5) But a person does not commit an offence under this section if—
 - (a) he has a reasonable excuse for not disclosing the information or other matter;
 - (b) he is a professional legal adviser [^{F3}or relevant professional adviser] and the information or other matter came to him in privileged circumstances [^{F4}; or
 - (c) subsection (5A) applies to him.]

[This subsection applies to a person if—
^{F5}(5A)

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- (a) the person is employed by, or is in partnership with, a professional legal adviser or relevant professional adviser to provide the adviser with assistance or support,
 - (b) the information or other matter comes to the person in connection with the provision of such assistance or support, and
 - (c) the information or other matter came to the adviser in privileged circumstances.]
- (6) In deciding whether a person committed an offence under this section the court must consider whether he followed any relevant guidance which was at the time concerned—
- (a) issued by a supervisory authority or any other appropriate body,
 - (b) approved by the Treasury, and
 - (c) published in a manner it approved as appropriate in its opinion to bring the guidance to the attention of persons likely to be affected by it.
- (7) A disclosure to a nominated officer is a disclosure which—
- (a) is made to a person nominated by the alleged offender’s employer to receive disclosures under this section, and
 - (b) is made in the course of the alleged offender’s employment and in accordance with the procedure established by the employer for the purpose.
- (8) Information or other matter comes to a professional legal adviser [^{F6}or relevant professional adviser] in privileged circumstances if it is communicated or given to him—
- (a) by (or by a representative of) a client of his in connection with the giving by the adviser of legal advice to the client,
 - (b) by (or by a representative of) a person seeking legal advice from the adviser, or
 - (c) by a person in connection with legal proceedings or contemplated legal proceedings.
- (9) But subsection (8) does not apply to information or other matter which is communicated or given with a view to furthering a criminal purpose.
- (10) Schedule 3A has effect for the purpose of determining what is—
- (a) a business in the regulated sector;
 - (b) a supervisory authority.
- (11) For the purposes of subsection (2) a person is to be taken to have committed an offence there mentioned if—
- (a) he has taken an action or been in possession of a thing, and
 - (b) he would have committed the offence if he had been in the United Kingdom at the time when he took the action or was in possession of the thing.
- (12) A person guilty of an offence under this section is liable—
- (a) on conviction on indictment, to imprisonment for a term not exceeding five years or to a fine or to both;
 - (b) on summary conviction, to imprisonment for a term not exceeding six months or to a fine not exceeding the statutory maximum or to both.
- (13) An appropriate body is any body which regulates or is representative of any trade, profession, business or employment carried on by the alleged offender.

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(14) The reference to a constable includes a reference to a [^{F7}National Crime Agency officer] authorised for the purposes of this section by the Director General of [^{F8}that Agency].

[In this section “ relevant professional adviser ” means an accountant, auditor or tax
^{F9}(15) adviser who is a member of a professional body which is established for accountants, auditors or tax advisers (as the case may be) and which makes provision for—

- (a) testing the competence of those seeking admission to membership of such a body as a condition for such admission; and
- (b) imposing and maintaining professional and ethical standards for its members, as well as imposing sanctions for non-compliance with those standards.]]

Textual Amendments

- F1 S. 21A inserted (20.12.2001) by 2001 c. 24, s. 3, **Sch. 2 Pt. 3 para. 5(2)**; S.I. 2001/4019, **art. 2(1)(c)**
- F2 Words in s. 21A(2) inserted (26.12.2007) by The Terrorism Act 2000 and Proceeds of Crime Act 2002 (Amendment) Regulations 2007 (S.I. 2007/3398), reg. 2, **Sch. 1 para. 3(2)**
- F3 Words in s. 21A(5)(b) inserted (26.12.2007) by The Terrorism Act 2000 and Proceeds of Crime Act 2002 (Amendment) Regulations 2007 (S.I. 2007/3398), reg. 2, **Sch. 1 para. 3(3)(a)**
- F4 S. 21A(5)(c) and word inserted (26.12.2007) by The Terrorism Act 2000 and Proceeds of Crime Act 2002 (Amendment) Regulations 2007 (S.I. 2007/3398), reg. 2, **Sch. 1 para. 3(3)(b)**
- F5 S. 21A(5A) inserted (26.12.2007) by The Terrorism Act 2000 and Proceeds of Crime Act 2002 (Amendment) Regulations 2007 (S.I. 2007/3398), reg. 2, **Sch. 1 para. 3(4)**
- F6 Words in s. 21A(8) inserted (26.12.2007) by The Terrorism Act 2000 and Proceeds of Crime Act 2002 (Amendment) Regulations 2007 (S.I. 2007/3398), reg. 2, **Sch. 1 para. 3(5)**
- F7 Words in s. 21A(14) substituted (7.10.2013) by Crime and Courts Act 2013 (c. 22), s. 61(2), **Sch. 8 para. 72**; S.I. 2013/1682, art. 3(v)
- F8 Words in s. 21A(14) substituted (1.4.2006 subject to art. 4(2)-(7) of the commencing S.I.) by Serious Organised Crime and Police Act 2005 (c. 15), s. 59, **Sch. 4 para. 128(b)**; S.I. 2006/378, **art. 4(1)**, Sch.
- F9 S. 21A(15) inserted (26.12.2007) by The Terrorism Act 2000 and Proceeds of Crime Act 2002 (Amendment) Regulations 2007 (S.I. 2007/3398), reg. 2, **Sch. 1 para. 3(6)**

Modifications etc. (not altering text)

- C1 S. 21A(4) modified (16.2.2009) by Counter-Terrorism Act 2008 (c. 28), **ss. 77(4), 100(5)** (with s. 101(2)); S.I. 2009/58, **art. 2(e)**

Changes to legislation:

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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):

- Sch. 4 para. 11(1)(aa) inserted by [2003 c. 44 Sch. 36 para. 14\(2\)](#)
- Sch. 4 para. 11(2A) inserted by [2003 c. 44 Sch. 36 para. 14\(3\)](#)
- Sch. 4 para. 11(1)(aa) words substituted by [2015 c. 2 Sch. 11 para. 17\(2\)](#)
- Sch. 4 para. 11(2A) words substituted by [2015 c. 2 Sch. 11 para. 17\(3\)](#)
- Sch. 8 para. 14(2A) inserted by [2008 c. 28 s. 16\(3\)](#) (This amendment not applied to legislation.gov.uk. S. 16 repealed (31.10.2013) by 2012 c. 9, Sch. 10 Pt. 1; S.I. 2013/2104, art. 3(d))
- Sch. 8 para. 14(4)(ba) inserted by [2008 c. 28 s. 16\(5\)](#) (This amendment not applied to legislation.gov.uk. S. 16 repealed (31.10.2013) by 2012 c. 9, Sch. 10 Pt. 1; S.I. 2013/2104, art. 3(d))
- Sch. 8 para. 15(1)(aa)(ab) inserted by [2010 c. 17 s. 17\(4\)\(b\)](#) (This amendment not applied to legislation.gov.uk. Ss. 16-19 repealed (31.10.2013) without ever being in force by 2012 c. 9, Sch. 9 para. 4(2), Sch. 10 Pt. 1; S.I. 2013/2104, art. 3(c)(d))
- Sch. 8 para. 15(2A) inserted by [2010 c. 17 s. 17\(7\)](#) (This amendment not applied to legislation.gov.uk. Ss. 16-19 repealed (31.10.2013) without ever being in force by 2012 c. 9, Sch. 9 para. 4(2), Sch. 10 Pt. 1; S.I. 2013/2104, art. 3(c)(d))
- Sch. 8 para. 15(4) inserted by [2010 c. 17 s. 17\(8\)](#) (This amendment not applied to legislation.gov.uk. Ss. 16-19 repealed (31.10.2013) without ever being in force by 2012 c. 9, Sch. 9 para. 4(2), Sch. 10 Pt. 1; S.I. 2013/2104, art. 3(c)(d))
- Sch. 8 para. 14F(3)(b) and word omitted by [2012 c. 10 Sch. 24 para. 22](#) (This amendment not applied to legislation.gov.uk. The substitution of Sch. 8 para. 14F was repealed (31.10.2013) without ever being in force by 2012 c. 9, Sch. 9 para. 4(2), Sch. 10 Pt. 1; S.I. 2013/2104, art. 3(c)(d))
- Sch. 8 para. 14-14I substituted for Sch. 8 para. 14 by [2010 c. 17 s. 17\(2\)](#) (This amendment not applied to legislation.gov.uk. Ss. 16-19 repealed (31.10.2013) without ever being in force by 2012 c. 9, Sch. 9 para. 4(2), Sch. 10 Pt. 1; S.I. 2013/2104, art. 3(c)(d))
- Sch. 8 para. 20(3)-(3C) substituted for Sch. 8 para. 20(3) by [2010 c. 17 s. 18\(2\)\(a\)](#) (This amendment not applied to legislation.gov.uk. Ss. 16-19 repealed (31.10.2013) without ever being in force by 2012 c. 9, Sch. 9 para. 4(2), Sch. 10 Pt. 1; S.I. 2013/2104, art. 3(c)(d))
- Sch. 8 para. 20F(3) words omitted by [2012 c. 10 Sch. 24 para. 23](#) (This amendment not applied to legislation.gov.uk. The insertion of Sch. 8 para. 20F was repealed (31.10.2013) without ever being in force by 2012 c. 9, Sch. 9 para. 4(2), Sch. 10 Pt. 1; S.I. 2013/2104, art. 3(c)(d))