



Proceeds of Crime Act 2002

2002 CHAPTER 29

PART 6

REVENUE FUNCTIONS

Modifications etc. (not altering text)

- C1** Pt. 6: power to repeal conferred (1.4.2008) by [Serious Crime Act 2007 \(c. 27\)](#), s. 94(1), [Sch. 8 para. 102](#); [S.I. 2008/755](#), art. 2(1)(a) (with arts. 3-14)

General functions

317 [^{F1}The National Crime Agency's] general Revenue functions

- (1) For the purposes of this section the qualifying condition is that [^{F2}the National Crime Agency] has reasonable grounds to suspect that—
- (a) income arising or a gain accruing to a person in respect of a chargeable period is chargeable to income tax or is a chargeable gain (as the case may be) and arises or accrues as a result of the person's or another's criminal conduct (whether wholly or partly and whether directly or indirectly), or
 - (b) a company is chargeable to corporation tax on its profits arising in respect of a chargeable period and the profits arise as a result of the company's or another person's criminal conduct (whether wholly or partly and whether directly or indirectly).
- (2) If the qualifying condition is satisfied [^{F2}the National Crime Agency] may serve on the Commissioners of Inland Revenue (the Board) a notice which—
- (a) specifies the person or the company (as the case may be) and the period, and
 - (b) states that [^{F2}the National Crime Agency] intends to carry out, in relation to the person or the company (as the case may be) and in respect of the period, such of the general Revenue functions as are specified in the notice.

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- (3) Service of a notice under subsection (2) vests in [F²the National Crime Agency], in relation to the person or the company (as the case may be) and in respect of the period, such of the general Revenue functions as are specified in the notice; but this is subject to section 318.
- (4) [F²the National Crime Agency]—
 - (a) may at any time serve on the Board a notice of withdrawal of the notice under subsection (2);
 - (b) must serve such a notice of withdrawal on the Board if the qualifying condition ceases to be satisfied.
- (5) A notice under subsection (2) and a notice of withdrawal under subsection (4) may be in respect of one or more periods.
- (6) Service of a notice under subsection (4) divests [F²the National Crime Agency] of the functions concerned in relation to the person or the company (as the case may be) and in respect of the period or periods specified in the notice.
- (7) The vesting of a function in [F²the National Crime Agency] under this section does not divest the Board or an officer of the Board of the function.
- (8) If—
 - (a) apart from this section the Board's authorisation would be required for the exercise of a function, and
 - (b) the function is vested in [F²the National Crime Agency] under this section, the authorisation is not required in relation to the function as so vested.
- (9) It is immaterial whether a chargeable period or any part of it falls before or after the passing of this Act.

Textual Amendments

- F1** Words in s. 317 title substituted (7.10.2013) by [Crime and Courts Act 2013 \(c. 22\)](#), s. 61(2), [Sch. 8 para. 122\(2\)](#); [S.I. 2013/1682](#), art. 3(v)
- F2** Words in s. 317 substituted (7.10.2013) by [Crime and Courts Act 2013 \(c. 22\)](#), s. 61(2), [Sch. 8 para. 122\(3\)](#); [S.I. 2013/1682](#), art. 3(v)

Commencement Information

- I1** S. 317 in force at 24.2.2003 by [S.I. 2003/120](#), art. 2, [Sch.](#) (with [arts. 3, 4](#)) (as amended (20.2.2003) by [S.I. 2003/333](#), art. 14)

318 Revenue functions regarding employment

- (1) Subsection (2) applies if—
 - (a) [F³the National Crime Agency] serves a notice or notices under section 317(2) in relation to a company and in respect of a period or periods, and
 - (b) the company is an employer.
- (2) The general Revenue functions vested in [F³the National Crime Agency] do not include functions relating to any requirement which—
 - (a) is imposed on the company in its capacity as employer, and

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- (b) relates to a year of assessment which does not fall wholly within the period or periods.
- (3) Subsection (4) applies if—
 - (a) [^{F3}the National Crime Agency] serves a notice or notices under section 317(2) in relation to an individual and in respect of a year or years of assessment, and
 - (b) the individual is a self-employed earner.
- (4) The general Revenue functions vested in [^{F3}the National Crime Agency] do not include functions relating to any liability to pay Class 2 contributions in respect of a period which does not fall wholly within the year or years of assessment.
- (5) In this section in its application to Great Britain—
 - (a) “self-employed earner” has the meaning given by section 2(1)(b) of the Social Security Contributions and Benefits Act 1992 (c. 4);
 - (b) “Class 2 contributions” must be construed in accordance with section 1(2)(c) of that Act.
- (6) In this section in its application to Northern Ireland—
 - (a) “self-employed earner” has the meaning given by section 2(1)(b) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7);
 - (b) “Class 2 contributions” must be construed in accordance with section 1(2)(c) of that Act.

Textual Amendments

F3 Words in s. 318 substituted (7.10.2013) by [Crime and Courts Act 2013 \(c. 22\)](#), s. 61(2), [Sch. 8 para. 123](#); [S.I. 2013/1682](#), art. 3(v)

Commencement Information

I2 S. 318 in force at 24.2.2003 by [S.I. 2003/120](#), art. 2, [Sch.](#) (with [arts. 3, 4](#)) (as amended (20.2.2003) by [S.I. 2003/333](#), art. 14)

319 Source of income

- (1) For the purpose of the exercise by [^{F4}the National Crime Agency] of any function vested in [^{F5}it] by virtue of this Part it is immaterial that [^{F4}the National Crime Agency] cannot identify a source for any income.
- (2) An assessment made by [^{F4}the National Crime Agency] under section 29 of the Taxes Management Act 1970 (c. 9) (assessment where loss of tax discovered) in respect of income charged to tax under [^{F6}Chapter 8 of Part 5 of the Income Tax (Trading and Other Income) Act 2005] must not be reduced or quashed only because it does not specify (to any extent) the source of the income.
- (3) If [^{F4}the National Crime Agency] serves on the Board a notice of withdrawal under section 317(4), any assessment made by [^{F4}the National Crime Agency] under section 29 of the Taxes Management Act 1970 is invalid to the extent that it does not specify a source for the income.
- (4) Subsections (2) and (3) apply in respect of years of assessment whenever occurring.

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Textual Amendments

- F4** Words in s. 319 substituted (7.10.2013) by [Crime and Courts Act 2013 \(c. 22\)](#), s. 61(2), **Sch. 8 para. 124**; [S.I. 2013/1682](#), art. 3(v)
- F5** Word in s. 319(1) substituted (1.4.2008) by [Serious Crime Act 2007 \(c. 27\)](#), s. 94(1), **Sch. 8 para. 95(2)(b)**; [S.I. 2008/755](#), art. 2(1)(a) (with arts. 3-14)
- F6** Words in s. 319(2) substituted (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), **Sch. 1 para. 582** (with [Sch. 2](#))

Commencement Information

- I3** S. 319 in force at 24.2.2003 by [S.I. 2003/120](#), art. 2, **Sch.** (with arts. 3, 4) (as amended (20.2.2003) by [S.I. 2003/333](#), art. 14)

^{F7}320 Appeals

Textual Amendments

- F7** S. 320 omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 333**

Commencement Information

- I4** S. 320 in force at 24.2.2003 by [S.I. 2003/120](#), art. 2, **Sch.** (with arts. 3, 4) (as amended (20.2.2003) by [S.I. 2003/333](#), art. 14)

Inheritance tax functions

321 [^{F8}The National Crime Agency's] functions: transfers of value

- (1) For the purposes of this section the qualifying condition is that [^{F9}the National Crime Agency] has reasonable grounds to suspect that—
- there has been a transfer of value within the meaning of the Inheritance Tax Act 1984 (c. 51), and
 - the value transferred by [^{F10}the transfer of value] is attributable (in whole or part) to criminal property.
- (2) If the qualifying condition is satisfied [^{F9}the National Crime Agency] may serve on the Board a notice which—
- specifies the transfer of value, and
 - states that [^{F9}the National Crime Agency] intends to carry out the Revenue inheritance tax functions in relation to the transfer.
- (3) Service of a notice under subsection (2) vests in [^{F9}the National Crime Agency] the Revenue inheritance tax functions in relation to the transfer.
- (4) [^{F9}the National Crime Agency]—
- may at any time serve on the Board a notice of withdrawal of the notice under subsection (2);

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- (b) must serve such a notice of withdrawal on the Board if the qualifying condition ceases to be satisfied.
- (5) Service of a notice under subsection (4) divests [^{F9}the National Crime Agency] of the Revenue inheritance tax functions in relation to the transfer.
- (6) The vesting of a function in [^{F9}the National Crime Agency] under this section does not divest the Board or an officer of the Board of the function.
- (7) It is immaterial whether a transfer of value is suspected to have occurred before or after the passing of this Act.

Textual Amendments

- F8** Words in s. 321 title substituted (7.10.2013) by [Crime and Courts Act 2013 \(c. 22\)](#), s. 61(2), [Sch. 8 para. 125\(2\)](#); [S.I. 2013/1682](#), art. 3(v)
- F9** Words in s. 321 substituted (7.10.2013) by [Crime and Courts Act 2013 \(c. 22\)](#), s. 61(2), [Sch. 8 para. 125\(3\)](#); [S.I. 2013/1682](#), art. 3(v)
- F10** Words in s. 321(1)(b) substituted (1.4.2008) by [Serious Crime Act 2007 \(c. 27\)](#), s. 94(1), [Sch. 8 para. 97\(3\)\(b\)](#); [S.I. 2008/755](#), art. 2(1)(a) (with arts. 3-14)

Commencement Information

- I5** S. 321 in force at 24.2.2003 by [S.I. 2003/120](#), art. 2, [Sch.](#) (with arts. 3, 4) (as amended (20.2.2003) by [S.I. 2003/333](#), art. 14)

322 [^{F11}The National Crime Agency's] functions: certain settlements

- (1) For the purposes of this section the qualifying condition is that [^{F12}the National Crime Agency] has reasonable grounds to suspect that—
 - (a) all or part of the property comprised in a settlement is relevant property for the purposes of Chapter 3 of Part 3 of the Inheritance Tax Act 1984 (settlements without interest in possession), and
 - (b) the relevant property is (in whole or part) criminal property.
- (2) If the qualifying condition is satisfied [^{F12}the National Crime Agency] may serve on the Board a notice which—
 - (a) specifies the settlement concerned,
 - (b) states that [^{F12}the National Crime Agency] intends to carry out the Revenue inheritance tax functions in relation to the settlement, and
 - (c) states the period for which [^{F12}the National Crime Agency] intends to carry them out.
- (3) Service of a notice under subsection (2) vests in [^{F12}the National Crime Agency] the Revenue inheritance tax functions in relation to the settlement for the period.
- (4) [^{F12}the National Crime Agency]—
 - (a) may at any time serve on the Board a notice of withdrawal of the notice under subsection (2);
 - (b) must serve such a notice of withdrawal on the Board if the qualifying condition ceases to be satisfied.
- (5) Service of a notice under subsection (4) divests [^{F12}the National Crime Agency] of the Revenue inheritance tax functions in relation to the settlement for the period.

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- (6) The vesting of a function in [^{F12}the National Crime Agency] under this section does not divest the Board or an officer of the Board of the function.
- (7) It is immaterial whether the settlement is commenced or a charge to tax arises or a period or any part of it falls before or after the passing of this Act.

Textual Amendments

- F11** Words in s. 322 title substituted (7.10.2013) by [Crime and Courts Act 2013 \(c. 22\)](#), s. 61(2), [Sch. 8 para. 126\(2\)](#); [S.I. 2013/1682](#), art. 3(v)
- F12** Words in s. 322 substituted (7.10.2013) by [Crime and Courts Act 2013 \(c. 22\)](#), s. 61(2), [Sch. 8 para. 126\(3\)](#); [S.I. 2013/1682](#), art. 3(v)

Commencement Information

- I6** S. 322 in force at 24.2.2003 by [S.I. 2003/120](#), art. 2, [Sch.](#) (with arts. 3, 4) (as amended (20.2.2003) by [S.I. 2003/333](#), art. 14)

General

323 Functions

- (1) The general Revenue functions are such of the functions vested in the Board or in an officer of the Board as relate to any of the following matters—
- (a) income tax;
 - (b) capital gains tax;
 - (c) corporation tax;
 - (d) national insurance contributions;
 - (e) statutory sick pay;
 - (f) statutory maternity pay;
 - [^{F13}(g) ^{F14}... statutory paternity pay;
 - ^{F15}(ga)]
 - (h) statutory adoption pay;
 - [^{F16}(ha) statutory shared parental pay;]
 - [^{F17}(hb) statutory parental bereavement pay;]
 - (i) student loans.
- (2) The Revenue inheritance tax functions are such functions vested in the Board or in an officer of the Board as relate to inheritance tax.
- (3) But the general Revenue functions and the Revenue inheritance tax functions do not include any of the following functions—
- (a) functions relating to the making of subordinate legislation (within the meaning given by section 21(1) of the Interpretation Act 1978 (c. 30));
 - (b) the function of the prosecution of offences;
 - (c) the function of authorising an officer for the purposes of section 20BA of the Taxes Management Act 1970 (c. 9) (orders for delivery of documents);
 - (d) the function of giving information under that section;
 - ^{F18}(e)
 - ^{F18}(f)

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- (4) For the purposes of this section in its application to Great Britain—
- (a) national insurance contributions are contributions payable under Part 1 of the Social Security Contributions and Benefits Act 1992 (c. 4);
 - (b) “statutory sick pay” must be construed in accordance with section 151(1) of that Act;
 - (c) “statutory maternity pay” must be construed in accordance with section 164(1) of that Act;
 - [^{F19}(d) [^{F20} “statutory paternity pay”] must be construed in accordance with sections 171ZA and 171ZB of that Act;
 - ^{F21}(da)]
 - (e) “statutory adoption pay” must be construed in accordance with section 171ZL of that Act;
 - [^{F22}(ea) statutory shared parental pay” must be construed in accordance with sections 171ZU and 171ZV of that Act;]
 - [^{F23}(eb) “statutory parental bereavement pay” must be construed in accordance with section 171ZZ6 of that Act;]
 - (f) “student loans” must be construed in accordance with the Education (Student Loans) (Repayment) Regulations 2000 (S.I. 2000/944).
- (5) For the purposes of this section in its application to Northern Ireland—
- (a) national insurance contributions are contributions payable under Part 1 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7);
 - (b) “statutory sick pay” must be construed in accordance with section 147(1) of that Act;
 - (c) “statutory maternity pay” must be construed in accordance with section 160(1) of that Act;
 - (d) [^{F24} “statutory paternity pay”] must be construed in accordance with any Northern Ireland legislation which corresponds to Part 12ZA of the Social Security Contributions and Benefits Act 1992;
 - (e) “statutory adoption pay” must be construed in accordance with any Northern Ireland legislation which corresponds to Part 12ZB of that Act;
 - [^{F25}(ea) statutory shared parental pay” must be construed in accordance with any Northern Ireland legislation which corresponds to Part 12ZC of that Act;]
 - [^{F26}(eb) “statutory parental bereavement pay” must be construed in accordance with any Northern Ireland legislation which corresponds to Part 12ZD of that Act;]
 - (f) “student loans” must be construed in accordance with the Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2000 (S.R. 2000/121).

Textual Amendments

- F13** S. 323(1)(g)(ga) substituted for s. 323(1)(g) (6.4.2010) by [Work and Families Act 2006 \(c. 18\)](#), s. 19(2), [Sch. 1 para. 59\(2\)](#); S.I. 2010/495, art. 4(d)
- F14** Word in s. 323(1)(g) repealed (5.4.2015) by [Children and Families Act 2014 \(c. 6\)](#), s. 139(6), [Sch. 7 para. 60\(2\)\(a\)](#); S.I. 2014/1640, art. 7(ii) (with arts. 16, 19)
- F15** S. 323(1)(ga) repealed (5.4.2015) by [Children and Families Act 2014 \(c. 6\)](#), s. 139(6), [Sch. 7 para. 60\(2\)\(b\)](#); S.I. 2014/1640, art. 7(ii) (with arts. 16, 19)
- F16** S. 323(1)(ha) inserted (1.12.2014) by [Children and Families Act 2014 \(c. 6\)](#), s. 139(6), [Sch. 7 para. 60\(2\)\(c\)](#); S.I. 2014/1640, art. 5(2)(x)

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- F17** S. 323(1)(hb) inserted (18.1.2020) by Parental Bereavement (Leave and Pay) Act 2018 (c. 24), s. 2(2), **Sch. para. 45(2)**; S.I. 2020/45, reg. 2
- F18** S. 323(3)(e)(f) repealed (8.11.2007) by Finance Act 2007 (c. 11), s. 84(4)(5)(5), Sch. 22 para. 15, **Sch. 27 Pt. 5(1)**; S.I. 2007/3166, art. 2(c)
- F19** S. 323(4)(d)(da) substituted for s. 323(4)(d) (6.4.2010) by Work and Families Act 2006 (c. 18), s. 19(2), **Sch. 1 para. 59(3)**; S.I. 2010/495, art. 4(d)
- F20** Words in s. 323(4)(d) substituted (5.4.2015) by Children and Families Act 2014 (c. 6), s. 139(6), **Sch. 7 para. 60(3)(a)**; S.I. 2014/1640, art. 7(ii) (with arts. 16, 19)
- F21** S. 323(4)(da) repealed (5.4.2015) by Children and Families Act 2014 (c. 6), s. 139(6), **Sch. 7 para. 60(3)(b)**; S.I. 2014/1640, art. 7(ii) (with arts. 16, 19)
- F22** S. 323(4)(ea) inserted (1.12.2014) by Children and Families Act 2014 (c. 6), s. 139(6), **Sch. 7 para. 60(3)(c)**; S.I. 2014/1640, art. 5(2)(x)
- F23** S. 323(4)(eb) inserted (18.1.2020) by Parental Bereavement (Leave and Pay) Act 2018 (c. 24), s. 2(2), **Sch. para. 45(3)**; S.I. 2020/45, reg. 2
- F24** Words in s. 323(5)(d) substituted (15.3.2015 being the date on which 1992 c. 7, Pt. 12ZC comes into force by virtue of S.R. 2015/86, art. 3(1)(d)) by Children and Families Act 2014 (c. 6), s. 139(6), **Sch. 7 para. 60(4)(a)**; S.I. 2014/1640, art. 8(d) (with art. 18)
- F25** S. 323(5)(ea) inserted (15.3.2015 being the date on which 1992 c. 7, Pt. 12ZC comes into force by virtue of S.R. 2015/86, art. 3(1)(d)) by Children and Families Act 2014 (c. 6), s. 139(6), **Sch. 7 para. 60(4)(b)**; S.I. 2014/1640, art. 8(d) (with art. 18)
- F26** S. 323(5)(eb) inserted (18.1.2020) by Parental Bereavement (Leave and Pay) Act 2018 (c. 24), s. 2(2), **Sch. para. 45(4)**; S.I. 2020/45, reg. 2

Commencement Information

- I7** S. 323 in force at 24.2.2003 by S.I. 2003/120, art. 2, **Sch.** (with arts. 3, 4) (as amended (20.2.2003) by S.I. 2003/333, art. 14)

324 Exercise of Revenue functions

- (1) This section applies in relation to the exercise by [^{F27}the National Crime Agency] of—
 - (a) general Revenue functions;
 - (b) Revenue inheritance tax functions.
- (2) [^{F28}Section 2B(2)] does not apply.
- (3) [^{F27}the National Crime Agency] must apply—
 - (a) any interpretation of the law which has been published by the Board;
 - (b) any concession which has been published by the Board and which is available generally to any person falling within its terms.
- (4) [^{F27}the National Crime Agency] must also take account of any material published by the Board which does not fall within subsection (3).
- (5) [^{F27}the National Crime Agency] must provide the Board with such documents and information as [^{F29}the Board] consider appropriate.
- (6) “Concession” includes any practice, interpretation or other statement in the nature of a concession.

Textual Amendments

- F27** Words in s. 324 substituted (7.10.2013) by Crime and Courts Act 2013 (c. 22), s. 61(2), **Sch. 8 para. 127**; S.I. 2013/1682, art. 3(v)

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F28 Words in s. 324(2) substituted (1.4.2008) by [Serious Crime Act 2007 \(c. 27\), s. 94\(1\), Sch. 8 para. 99\(3\)](#); [S.I. 2008/755, art. 2\(1\)\(a\)](#) (with arts. 3-14)

F29 Words in s. 324(5) substituted (1.4.2008) by [Serious Crime Act 2007 \(c. 27\), s. 94\(1\), Sch. 8 para. 99\(6\)\(b\)](#); [S.I. 2008/755, art. 2\(1\)\(a\)](#) (with arts. 3-14)

Commencement Information

I8 S. 324 in force at 24.2.2003 by [S.I. 2003/120, art. 2, Sch.](#) (with arts. 3, 4) (as amended (20.2.2003) by [S.I. 2003/333, art. 14](#))

325 Declarations

^{F30}(1)

[^{F31}(2) Every [^{F32}National Crime Agency officer] who is assigned to carry out [^{F33}any function of the National Crime Agency] under this Part must, as soon as practicable after being so assigned, make a declaration in the form set out in Schedule 8 before a person nominated by the [^{F34}Director General of the National Crime Agency] for the purpose.]

Textual Amendments

F30 S. 325(1) repealed (1.4.2008) by [Serious Crime Act 2007 \(c. 27\), s. 94\(1\), Sch. 8 para. 100\(2\), Sch. 14](#); [S.I. 2008/755, art. 2\(1\)\(a\)\(d\)](#) (with arts. 3-14)

F31 S. 325(2) substituted (1.4.2008) by [Serious Crime Act 2007 \(c. 27\), s. 94\(1\), Sch. 8 para. 100\(3\)](#); [S.I. 2008/755, art. 2\(1\)\(a\)](#) (with arts. 3-14)

F32 Words in s. 325(2) substituted (7.10.2013) by [Crime and Courts Act 2013 \(c. 22\), s. 61\(2\), Sch. 8 para. 128\(1\)\(a\)](#); [S.I. 2013/1682, art. 3\(v\)](#)

F33 Words in s. 325(2) substituted (7.10.2013) by [Crime and Courts Act 2013 \(c. 22\), s. 61\(2\), Sch. 8 para. 128\(1\)\(b\)](#); [S.I. 2013/1682, art. 3\(v\)](#)

F34 Words in s. 325(2) substituted (7.10.2013) by [Crime and Courts Act 2013 \(c. 22\), s. 61\(2\), Sch. 8 para. 128\(1\)\(c\)](#); [S.I. 2013/1682, art. 3\(v\)](#)

Commencement Information

I9 S. 325 in force at 24.2.2003 by [S.I. 2003/120, art. 2, Sch.](#) (with arts. 3, 4) (as amended (20.2.2003) by [S.I. 2003/333, art. 14](#))

326 Interpretation

- (1) Criminal conduct is conduct which—
 - (a) constitutes an offence in any part of the United Kingdom, or
 - (b) would constitute an offence in any part of the United Kingdom if it occurred there.
- (2) But criminal conduct does not include conduct constituting an offence relating to a matter under the care and management of the Board.
- (3) In applying subsection (1) it is immaterial whether conduct occurred before or after the passing of this Act.
- (4) Property is criminal property if it constitutes a person's benefit from criminal conduct or it represents such a benefit (in whole or part and whether directly or indirectly); and it is immaterial—
 - (a) who carried out the conduct;

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- (b) who benefited from it.
- (5) A person benefits from conduct if he obtains property as a result of or in connection with the conduct.
- (6) If a person obtains a pecuniary advantage as a result of or in connection with conduct, he is to be taken to obtain as a result of or in connection with the conduct a sum of money equal to the value of the pecuniary advantage.
- (7) References to property or a pecuniary advantage obtained in connection with conduct include references to property or a pecuniary advantage obtained in both that connection and some other.
- (8) If a person benefits from conduct his benefit is the property obtained as a result of or in connection with the conduct.
- (9) Property is all property wherever situated and includes—
 - (a) money;
 - (b) all forms of property, real or personal, heritable or moveable;
 - (c) things in action and other intangible or incorporeal property.
- (10) The following rules apply in relation to property—
 - (a) property is obtained by a person if he obtains an interest in it;
 - (b) references to an interest, in relation to land in England and Wales or Northern Ireland, are to any legal estate or equitable interest or power;
 - (c) references to an interest, in relation to land in Scotland, are to any estate, interest, servitude or other heritable right in or over land, including a heritable security;
 - (d) references to an interest, in relation to property other than land, include references to a right (including a right to possession).
- (11) Any reference to an officer of the Board includes a reference to—
 - (a) a collector of taxes;
 - (b) an inspector of taxes.
- (12) Expressions used in this Part and in the Taxes Acts have the same meaning as in the Taxes Acts (within the meaning given by section 118 of the Taxes Management Act 1970 (c. 9)).
- (13) This section applies for the purposes of this Part.

Commencement Information

I10 S. 326 in force at 24.2.2003 by [S.I. 2003/120](#), art. 2, [Sch.](#) (with arts. 3, 4) (as amended (20.2.2003) by [S.I. 2003/333](#), art. 14)

Changes to legislation:

Proceeds of Crime Act 2002, Part 6 is up to date with all changes known to be in force on or before 20 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

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):

- s. 13(5)(a)(iia) inserted by [2015 c. 30 Sch. 5 para. 15\(3\)\(d\)](#)
- s. 323(1)(hc) inserted by [2023 c. 20 Sch. para. 45\(2\)](#)
- s. 323(4)(ec) inserted by [2023 c. 20 Sch. para. 45\(3\)](#)
- s. 323(5)(ec) inserted by [2023 c. 20 Sch. para. 45\(4\)](#)