



# Proceeds of Crime Act 2002

## 2002 CHAPTER 29

### PART 7

#### MONEY LAUNDERING

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

- C1** Pt. 7 applied (24.2.2003) by [Proceeds of Crime Act 2002 \(Crown Servants\) Regulations 2003 \(S.I. 2003/173\)](#), regs. 1, 3

#### *Offences*

#### **327 Concealing etc**

- (1) A person commits an offence if he—
- (a) conceals criminal property;
  - (b) disguises criminal property;
  - (c) converts criminal property;
  - (d) transfers criminal property;
  - (e) removes criminal property from England and Wales or from Scotland or from Northern Ireland.
- (2) But a person does not commit such an offence if—
- (a) he makes an authorised disclosure under section 338 and (if the disclosure is made before he does the act mentioned in subsection (1)) he has the appropriate consent;
  - (b) he intended to make such a disclosure but had a reasonable excuse for not doing so;
  - (c) the act he does is done in carrying out a function he has relating to the enforcement of any provision of this Act or of any other enactment relating to criminal conduct or benefit from criminal conduct.

*Status: Point in time view as at 15/01/2024.*

*Changes to legislation: Proceeds of Crime Act 2002, Part 7 is up to date with all changes known to be in force on or before 18 May 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. (See end of Document for details)*

- [<sup>F1</sup>(2A) Nor does a person commit an offence under subsection (1) if—
- (a) he knows, or believes on reasonable grounds, that the relevant criminal conduct occurred in a particular country or territory outside the United Kingdom, and
  - (b) the relevant criminal conduct—
    - (i) was not, at the time it occurred, unlawful under the criminal law then applying in that country or territory, and
    - (ii) is not of a description prescribed by an order made by the Secretary of State.
- (2B) In subsection (2A) “ the relevant criminal conduct ” is the criminal conduct by reference to which the property concerned is criminal property. ]
- [<sup>F2</sup>(2C) A deposit-taking body [<sup>F3</sup>, electronic money institution or payment institution] that does an act mentioned in paragraph (c) or (d) of subsection (1) does not commit an offence under that subsection if—
- (a) it does the act in operating an account maintained with it, and
  - (b) the value of the criminal property concerned is less than the threshold amount determined under section 339A for the act.]

[<sup>F4</sup>(2D) A person (“P”) who does an act mentioned in paragraph (c) or (d) of subsection (1) does not commit an offence under that subsection if—

    - (a) P is carrying on business in the regulated sector that is not excluded business,
    - (b) P does the act, in the course of that business—
      - (i) in transferring or handing over to a customer or client money or other property of, or owing to, the customer or client, and
      - (ii) for the purposes of the termination of P’s business relationship with the customer or client,
    - (c) the total value of the criminal property so transferred or handed over to the customer or client by P for those purposes is less than the threshold amount determined under section 339A for the act, and
    - (d) before the act is done, P has complied with the customer due diligence duties.

(2E) For the purposes of subsection (2D)—

    - (a) business is “excluded” if it is of a description specified in regulations made by the Secretary of State for the purposes of this paragraph;
    - (b) a reference to property being transferred or handed over to the customer or client includes a reference to property being transferred or handed over to another person at the direction of the customer or client;
    - (c) “customer due diligence duties” means all duties imposed on P in relation to the customer or client by regulation 28(2), (3), (3A), (4), (8) or (10) of the Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017 (S.I. 2017/692) (customer due diligence measures).]

[<sup>F5</sup>(2F) A person (“P”) who does an act mentioned in paragraph (c), (d) or (e) of subsection (1) does not commit an offence under that subsection if—

      - (a) P is carrying on business in the regulated sector,
      - (b) P does the act in the course of that business, on behalf of a customer or client, in operating an account or accounts maintained with P or in connection with holding any property for the customer or client,

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- (c) at the time of the act, P knows or suspects that part but not all of the funds in the account or accounts, or of the property so held, is criminal property (“the relevant criminal property”),
  - (d) it is not possible, at the time the act takes place, to identify the part of the funds or property that is the relevant criminal property, and
  - (e) the value of the funds in the account or accounts, or of the property so held, is not, as a direct or indirect result of the act, less than the value of the relevant criminal property at the time of the act.
- (2G) Where subsection (2F) applies—
- (a) if P does the act in operating an account or accounts, the funds in the account or accounts immediately after the act are assumed to include the relevant criminal property, and
  - (b) if P does the act in connection with holding any property for the customer or client, such of that property as is held by P immediately after the act is assumed to include the relevant criminal property.]
- (3) Concealing or disguising criminal property includes concealing or disguising its nature, source, location, disposition, movement or ownership or any rights with respect to it.

#### Textual Amendments

- F1** S. 327(2A)(2B) inserted (15.5.2006) by [Serious Organised Crime and Police Act 2005 \(c. 15\)](#), **ss. 102(2)**, 178(8); [S.I. 2006/1085](#), art. 3
- F2** S. 327(2C) inserted (1.7.2005) by [Serious Organised Crime and Police Act 2005 \(c. 15\)](#), **ss. 103(2)**, 178(8); [S.I. 2005/1521](#), art. 3(1)(c)
- F3** Words in s. 327(2C) inserted (29.6.2021) by [Financial Services Act 2021 \(c. 22\)](#), **ss. 32(2)**, 49(2)(b)
- F4** S. 327(2D)(2E) inserted (26.10.2023) by [Economic Crime and Corporate Transparency Act 2023 \(c. 56\)](#), **ss. 182(2)**, 219(2)(f)
- F5** S. 327(2F)(2G) inserted (26.10.2023 for specified purposes, 15.1.2024 in so far as not already in force) by [Economic Crime and Corporate Transparency Act 2023 \(c. 56\)](#), **ss. 183(2)**, 219(1)(2)(b); [S.I. 2023/1206](#), reg. 3(f)

#### Commencement Information

- I1** S. 327 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)

## 328 Arrangements

- (1) A person commits an offence if he enters into or becomes concerned in an arrangement which he knows or suspects facilitates (by whatever means) the acquisition, retention, use or control of criminal property by or on behalf of another person.
- (2) But a person does not commit such an offence if—
  - (a) he makes an authorised disclosure under section 338 and (if the disclosure is made before he does the act mentioned in subsection (1)) he has the appropriate consent;
  - (b) he intended to make such a disclosure but had a reasonable excuse for not doing so;

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- (c) the act he does is done in carrying out a function he has relating to the enforcement of any provision of this Act or of any other enactment relating to criminal conduct or benefit from criminal conduct.
- [<sup>F6</sup>(3) Nor does a person commit an offence under subsection (1) if—
- (a) he knows, or believes on reasonable grounds, that the relevant criminal conduct occurred in a particular country or territory outside the United Kingdom, and
  - (b) the relevant criminal conduct—
    - (i) was not, at the time it occurred, unlawful under the criminal law then applying in that country or territory, and
    - (ii) is not of a description prescribed by an order made by the Secretary of State.
- (4) In subsection (3) “the relevant criminal conduct” is the criminal conduct by reference to which the property concerned is criminal property. ]
- [<sup>F7</sup>(5) A deposit-taking body [<sup>F8</sup>, electronic money institution or payment institution] that does an act mentioned in subsection (1) does not commit an offence under that subsection if—
- (a) it does the act in operating an account maintained with it, and
  - (b) the arrangement facilitates the acquisition, retention, use or control of criminal property of a value that is less than the threshold amount determined under section 339A for the act.]

[<sup>F9</sup>(6) A person (“P”) who does an act mentioned in subsection (1) does not commit an offence under that subsection if—

    - (a) P is carrying on business in the regulated sector that is not excluded business,
    - (b) P does the act, in the course of that business—
      - (i) in transferring or handing over to a customer or client money or other property of, or owing to, the customer or client, and
      - (ii) for the purposes of the termination of P’s business relationship with the customer or client,
    - (c) the total value of the criminal property so transferred or handed over to the customer or client by P for those purposes is less than the threshold amount determined under section 339A for the act, and
    - (d) before the act is done, P has complied with the customer due diligence duties.

(7) For the purposes of subsection (6)—

    - (a) business is “excluded” if it is of a description specified in regulations made by the Secretary of State for the purposes of this subsection;
    - (b) a reference to property being transferred or handed over to the customer or client includes a reference to property being transferred or handed over to another person at the direction of the customer or client;
    - (c) “customer due diligence duties” means all duties imposed on P in relation to the customer or client by regulation 28(2), (3), (3A), (4), (8) or (10) of the Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017 (S.I. 2017/692) (customer due diligence measures).]

[<sup>F10</sup>(8) A person (“P”) who does an act mentioned in subsection (1) does not commit an offence under that subsection if—

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- (a) P is carrying on business in the regulated sector,
  - (b) P does the act in the course of that business, on behalf of a customer or client, in operating an account or accounts maintained with P or in connection with holding any property for the customer or client,
  - (c) at the time of the act, P knows or suspects that part but not all of the funds in the account or accounts, or of the property so held, is criminal property (“the relevant criminal property”),
  - (d) it is not possible, at the time the act takes place, to identify the part of the funds or property that is the relevant criminal property, and
  - (e) the value of the funds in the account or accounts, or of the property so held, is not, as a direct or indirect result of the act, less than the value of the relevant criminal property at the time of the act.
- (9) Where subsection (8) applies—
- (a) if P does the act in operating an account or accounts, the funds in the account or accounts immediately after the act are assumed to include the relevant criminal property, and
  - (b) if P does the act in connection with holding any property for the customer or client, such of that property as is held by P immediately after the act is assumed to include the relevant criminal property.]

#### Textual Amendments

- F6** S. 328(3)(4) inserted (15.5.2006) by [Serious Organised Crime and Police Act 2005 \(c. 15\)](#), **ss. 102(3)**, 178(8); S.I. 2006/1085, art. 3
- F7** S. 328(5) inserted (1.7.2005) by [Serious Organised Crime and Police Act 2005 \(c. 15\)](#), **ss. 103(3)**, 178(8); S.I. 2005/1521, art. 3(1)(c)
- F8** Words in s. 328(5) inserted (29.6.2021) by [Financial Services Act 2021 \(c. 22\)](#), **ss. 32(3)**, 49(2)(b)
- F9** S. 328(6)(7) inserted (26.10.2023) by [Economic Crime and Corporate Transparency Act 2023 \(c. 56\)](#), **ss. 182(3)**, 219(2)(f)
- F10** S. 328(8)(9) inserted (26.10.2023 for specified purposes, 15.1.2024 in so far as not already in force) by [Economic Crime and Corporate Transparency Act 2023 \(c. 56\)](#), **ss. 183(3)**, 219(1)(2)(b); S.I. 2023/1206, reg. 3(f)

#### Commencement Information

- I2** S. 328 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)

## 329 Acquisition, use and possession

- (1) A person commits an offence if he—
- (a) acquires criminal property;
  - (b) uses criminal property;
  - (c) has possession of criminal property.
- (2) But a person does not commit such an offence if—
- (a) he makes an authorised disclosure under section 338 and (if the disclosure is made before he does the act mentioned in subsection (1)) he has the appropriate consent;

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- (b) he intended to make such a disclosure but had a reasonable excuse for not doing so;
- (c) he acquired or used or had possession of the property for adequate consideration;
- (d) the act he does is done in carrying out a function he has relating to the enforcement of any provision of this Act or of any other enactment relating to criminal conduct or benefit from criminal conduct.

[<sup>F11</sup>(2A) Nor does a person commit an offence under subsection (1) if—

- (a) he knows, or believes on reasonable grounds, that the relevant criminal conduct occurred in a particular country or territory outside the United Kingdom, and
- (b) the relevant criminal conduct—
  - (i) was not, at the time it occurred, unlawful under the criminal law then applying in that country or territory, and
  - (ii) is not of a description prescribed by an order made by the Secretary of State.

(2B) In subsection (2A) “ the relevant criminal conduct ” is the criminal conduct by reference to which the property concerned is criminal property. ]

[<sup>F12</sup>(2C) A deposit-taking body [<sup>F13</sup>, electronic money institution or payment institution] that does an act mentioned in subsection (1) does not commit an offence under that subsection if—

- (a) it does the act in operating an account maintained with it, and
- (b) the value of the criminal property concerned is less than the threshold amount determined under section 339A for the act.]

[<sup>F14</sup>(2D) A person (“P”) who does an act mentioned in subsection (1) does not commit an offence under that subsection if—

- (a) P is carrying on business in the regulated sector that is not excluded business,
- (b) P does the act, in the course of that business—
  - (i) in transferring or handing over to the customer or client property of, or owing to, a customer or client, and
  - (ii) for the purposes of the termination of P’s business relationship with the customer or client,
- (c) the total value of the criminal property so transferred or handed over to the customer or client by P for those purposes is less than the threshold amount determined under section 339A for the act, and
- (d) before the act is done, P has complied with the customer due diligence duties.

(2E) For the purposes of subsection (2D)—

- (a) business is “excluded” if it is of a description specified in regulations made by the Secretary of State for the purposes of this subsection;
- (b) a reference to property being transferred or handed over to the customer or client includes a reference to property being transferred or handed over to another person at the direction of the customer or client;
- (c) “customer due diligence duties” means all duties imposed on P in relation to the customer or client by regulation 28(2), (3), (3A), (4), (8) or (10) of the Money Laundering, Terrorist Financing and Transfer of Funds (Information

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on the Payer) Regulations 2017 (S.I. 2017/692) (customer due diligence measures).]

[<sup>F15</sup>(2F) A person (“P”) who does an act mentioned in subsection (1) does not commit an offence under that subsection if—

- (a) P is carrying on business in the regulated sector,
- (b) P does the act in the course of that business, on behalf of a customer or client, in operating an account or accounts maintained with P or in connection with holding any property for the customer or client,
- (c) at the time of the act, P knows or suspects that part but not all of the funds in the account or accounts, or of the property so held, is criminal property (“the relevant criminal property”),
- (d) it is not possible, at the time the act takes place, to identify the part of the funds or property that is the relevant criminal property, and
- (e) the value of the funds in the account or accounts, or of the property so held, is not, as a direct or indirect result of the act, less than the value of the relevant criminal property at the time of the act.

(2G) Where subsection (2F) applies—

- (a) if P does the act in operating an account or accounts, the funds in the account or accounts immediately after the act are assumed to include the relevant criminal property, and
- (b) if P does the act in connection with holding any property for the customer or client, such of that property as is held by P immediately after the act is assumed to include the relevant criminal property.]

(3) For the purposes of this section—

- (a) a person acquires property for inadequate consideration if the value of the consideration is significantly less than the value of the property;
- (b) a person uses or has possession of property for inadequate consideration if the value of the consideration is significantly less than the value of the use or possession;
- (c) the provision by a person of goods or services which he knows or suspects may help another to carry out criminal conduct is not consideration.

#### Textual Amendments

- F11** S. 329(2A)(2B) inserted (15.5.2006) by [Serious Organised Crime and Police Act 2005 \(c. 15\)](#), **ss. 102(4)**, 178(8); S.I. 2006/1085, art. 3
- F12** S. 329(2C) inserted (1.7.2005) by [Serious Organised Crime and Police Act 2005 \(c. 15\)](#), **ss. 103(4)**, 178(8); S.I. 2005/1521, art. 3(1)(c)
- F13** Words in s. 329(2C) inserted (29.6.2021) by [Financial Services Act 2021 \(c. 22\)](#), **ss. 32(4)**, 49(2)(b)
- F14** S. 329(2D)(2E) inserted (26.10.2023) by [Economic Crime and Corporate Transparency Act 2023 \(c. 56\)](#), **ss. 182(4)**, 219(2)(f)
- F15** S. 329(2F)(2G) inserted (26.10.2023 for specified purposes, 15.1.2024 in so far as not already in force) by [Economic Crime and Corporate Transparency Act 2023 \(c. 56\)](#), **ss. 183(4)**, 219(1)(2)(b); S.I. 2023/1206, reg. 3(f)

#### Commencement Information

- I3** S. 329 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)

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### 330 Failure to disclose: regulated sector

- (1) A person commits an offence if [<sup>F16</sup>the conditions in subsections (2) to (4) are satisfied].
- (2) The first condition is that he—
  - (a) knows or suspects, or
  - (b) has reasonable grounds for knowing or suspecting, that another person is engaged in money laundering.
- (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.
- [<sup>F17</sup>(3A) The third condition is—
  - (a) that he can identify the other person mentioned in subsection (2) or the whereabouts of any of the laundered property, or
  - (b) that he believes, or it is reasonable to expect him to believe, that the information or other matter mentioned in subsection (3) will or may assist in identifying that other person or the whereabouts of any of the laundered property.
- (4) The fourth condition is that he does not make the required disclosure to—
  - (a) a nominated officer, or
  - (b) a person authorised for the purposes of this Part by [<sup>F18</sup>the Director General of the National Crime Agency],
 as soon as is practicable after the information or other matter mentioned in subsection (3) comes to him.
- (5) The required disclosure is a disclosure of—
  - (a) the identity of the other person mentioned in subsection (2), if he knows it,
  - (b) the whereabouts of the laundered property, so far as he knows it, and
  - (c) the information or other matter mentioned in subsection (3).
- (5A) The laundered property is the property forming the subject-matter of the money laundering that he knows or suspects, or has reasonable grounds for knowing or suspecting, that other person to be engaged in.
- (6) But he does not commit an offence under this section if—
  - (a) he has a reasonable excuse for not making the required disclosure,
  - (b) he is a professional legal adviser [<sup>F19</sup>or <sup>F20</sup>... relevant professional adviser] and—
    - (i) if he knows either of the things mentioned in subsection (5)(a) and (b), he knows the thing because of information or other matter that came to him in privileged circumstances, or
    - (ii) the information or other matter mentioned in subsection (3) came to him in privileged circumstances, or
  - (c) subsection (7) [<sup>F21</sup>or (7B)] applies to him.]
- (7) This subsection applies to a person if—



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- (a) he does not know or suspect that another person is engaged in money laundering, and
- (b) he has not been provided by his employer with such training as is specified by the Secretary of State by order for the purposes of this section.

[<sup>F22</sup>(7B) This subsection applies to a person if—

- (a) he is employed by, or is in partnership with, a professional legal adviser or a relevant professional adviser to provide the adviser with assistance or support,
- (b) the information or other matter mentioned in subsection (3) 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.]

[<sup>F23</sup>[<sup>F24</sup>(7C)] Nor does a person commit an offence under this section if—

- (a) he knows, or believes on reasonable grounds, that the money laundering is occurring in a particular country or territory outside the United Kingdom, and
- (b) the money laundering—
  - (i) is not unlawful under the criminal law applying in that country or territory, and
  - (ii) is not of a description prescribed in an order made by the Secretary of State.]

[<sup>F25</sup>(7D) Nor does a person commit an offence under this section if—

- (a) the information or other matter mentioned in subsection (3) consists of or includes information that was obtained only in consequence of the carrying out of a status check under section 40 of the Immigration Act 2014 or an immigration check under section 40A of that Act or both, and
- (b) but for the information so obtained the person would not have reasonable grounds for knowing or suspecting that another person is engaged in money laundering.]

(8) 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.

(9) 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 <sup>F26</sup>....

[<sup>F27</sup>(9A) But a disclosure which satisfies paragraphs (a) and (b) of subsection (9) is not to be taken as a disclosure to a nominated officer if the person making the disclosure—

- (a) is a professional legal adviser [<sup>F28</sup> or <sup>F29</sup> ... relevant professional adviser],
- (b) makes it for the purpose of obtaining advice about making a disclosure under this section, and
- (c) does not intend it to be a disclosure under this section.]

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- (10) Information or other matter comes to a professional legal adviser [<sup>F30</sup>or <sup>F31</sup>... 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.
- (11) But subsection (10) does not apply to information or other matter which is communicated or given with the intention of furthering a criminal purpose.
- (12) Schedule 9 has effect for the purpose of determining what is—
- (a) a business in the regulated sector;
  - (b) a supervisory authority.
- (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.
- [<sup>F32</sup>(14) A relevant professional adviser is an accountant, auditor or tax 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

- F16** Words in s. 330(1) substituted (1.7.2005) by [Serious Organised Crime and Police Act 2005 \(c. 15\)](#), **ss. 104(2)**, 178(8); S.I. 2005/1521, art. 3(1)(c)
- F17** S. 330(3A)-(6) substituted for s. 330(4)-(6) (1.7.2005) by [Serious Organised Crime and Police Act 2005 \(c. 15\)](#), **ss. 104(3)**, 178(8); S.I. 2005/1521, art. 3(1)(c) (with art. 3(4))
- F18** Words in s. 330(4)(b) substituted (7.10.2013) by [Crime and Courts Act 2013 \(c. 22\)](#), s. 61(2), **Sch. 8 para. 129**; S.I. 2013/1682, art. 3(v)
- F19** Words in s. 330(6)(b) inserted (21.2.2006) by [Proceeds of Crime Act 2002 and Money Laundering Regulations 2003 \(Amendment\) Order 2006 \(S.I. 2006/308\)](#), arts. 1, **2(2)**
- F20** Word in s. 330(6)(b) omitted (26.12.2007) by virtue of [Terrorism Act 2000 and Proceeds of Crime Act 2002 \(Amendment\) Regulations 2007 \(S.I. 2007/3398\)](#), reg. 1(2), **Sch. 2 para. 2**
- F21** Words in s. 330(6)(c) inserted (21.2.2006) by [Proceeds of Crime Act 2002 and Money Laundering Regulations 2003 \(Amendment\) Order 2006 \(S.I. 2006/308\)](#), arts. 1, **2(3)**
- F22** S. 330(7B) inserted (21.2.2006) by [Proceeds of Crime Act 2002 and Money Laundering Regulations 2003 \(Amendment\) Order 2006 \(S.I. 2006/308\)](#), arts. 1, **2(4)**
- F23** S. 330(7A) inserted (15.5.2006) by [Serious Organised Crime and Police Act 2005 \(c. 15\)](#), **ss. 102(5)**, 178(8); S.I. 2006/1085, art. 3
- F24** S. 330(7A) moved and renumbered as s. 330(7C) (26.10.2023) by [Economic Crime and Corporate Transparency Act 2023 \(c. 56\)](#), **ss. 184(2)(a)**, 219(2)(g)
- F25** S. 330(7D) inserted (26.10.2023) by [Economic Crime and Corporate Transparency Act 2023 \(c. 56\)](#), **ss. 184(2)(b)**, 219(2)(g)
- F26** Words in s. 330(9)(b) repealed (1.7.2005) by virtue of [Serious Organised Crime and Police Act 2005 \(c. 15\)](#), **ss. 105(2)**, 178(8), Sch. 17 Pt. 2; S.I. 2005/1521, art. 3(1)(c)(ee)

*Status: Point in time view as at 15/01/2024.*

*Changes to legislation: Proceeds of Crime Act 2002, Part 7 is up to date with all changes known to be in force on or before 18 May 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. (See end of Document for details)*

- F27** S. 330(9A) inserted (1.7.2005) by Serious Organised Crime and Police Act 2005 (c. 15), ss. 106(2), 178(8); S.I. 2005/1521, art. 3(1)(c)
- F28** Words in s. 330(9A)(a) inserted (21.2.2006) by Proceeds of Crime Act 2002 and Money Laundering Regulations 2003 (Amendment) Order 2006 (S.I. 2006/308), arts. 1, 2(2)
- F29** Word in s. 330(9A)(a) omitted (26.12.2007) by virtue of Terrorism Act 2000 and Proceeds of Crime Act 2002 (Amendment) Regulations 2007 (S.I. 2007/3398), reg. 1(2), Sch. 2 para. 2
- F30** Words in s. 330(10) inserted (21.2.2006) by Proceeds of Crime Act 2002 and Money Laundering Regulations 2003 (Amendment) Order 2006 (S.I. 2006/308), arts. 1, 2(2)
- F31** Word in s. 330(10) omitted (26.12.2007) by virtue of Terrorism Act 2000 and Proceeds of Crime Act 2002 (Amendment) Regulations 2007 (S.I. 2007/3398), reg. 1(2), Sch. 2 para. 2
- F32** S. 330(14) inserted (21.2.2006) by Proceeds of Crime Act 2002 and Money Laundering Regulations 2003 (Amendment) Order 2006 (S.I. 2006/308), arts. 1, 2(5)

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

- C2** S. 330 restricted (1.3.2004) by The Proceeds of Crime Act 2002 (Business in the Regulated Sector and Supervisory Authorities) Order 2003 (S.I. 2003/3074), arts. 1, 4

**Commencement Information**

- I4** S. 330 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)

**331 Failure to disclose: nominated officers in the regulated sector**

- (1) A person nominated to receive disclosures under section 330 commits an offence if the conditions in subsections (2) to (4) are satisfied.
- (2) The first condition is that he—
- (a) knows or suspects, or
  - (b) has reasonable grounds for knowing or suspecting, that another person is engaged in money laundering.
- (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 consequence of a disclosure made under section 330.
- [<sup>F33</sup>(3A) The third condition is—
- (a) that he knows the identity of the other person mentioned in subsection (2), or the whereabouts of any of the laundered property, in consequence of a disclosure made under section 330,
  - (b) that that other person, or the whereabouts of any of the laundered property, can be identified from the information or other matter mentioned in subsection (3), or
  - (c) that he believes, or it is reasonable to expect him to believe, that the information or other matter will or may assist in identifying that other person or the whereabouts of any of the laundered property.
- (4) The fourth condition is that he does not make the required disclosure to a person authorised for the purposes of this Part by [<sup>F34</sup>the Director General of the National Crime Agency] as soon as is practicable after the information or other matter mentioned in subsection (3) comes to him.

*Status: Point in time view as at 15/01/2024.*

*Changes to legislation: Proceeds of Crime Act 2002, Part 7 is up to date with all changes known to be in force on or before 18 May 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. (See end of Document for details)*

- (5) The required disclosure is a disclosure of—
- (a) the identity of the other person mentioned in subsection (2), if disclosed to him under section 330,
  - (b) the whereabouts of the laundered property, so far as disclosed to him under section 330, and
  - (c) the information or other matter mentioned in subsection (3).
- (5A) The laundered property is the property forming the subject-matter of the money laundering that he knows or suspects, or has reasonable grounds for knowing or suspecting, that other person to be engaged in.
- (6) But he does not commit an offence under this section if he has a reasonable excuse for not making the required disclosure.]
- [<sup>F35</sup>(6A) Nor does a person commit an offence under this section if—
- (a) he knows, or believes on reasonable grounds, that the money laundering is occurring in a particular country or territory outside the United Kingdom, and
  - (b) the money laundering—
    - (i) is not unlawful under the criminal law applying in that country or territory, and
    - (ii) is not of a description prescribed in an order made by the Secretary of State.]
- [<sup>F36</sup>(6B) Nor does a person commit an offence under this section if—
- (a) the information or other matter disclosed to the person under section 330 consists of or includes information that was obtained only in consequence of the carrying out of a status check under section 40 of the Immigration Act 2014 or an immigration check under section 40A of that Act or both, and
  - (b) but for the information so obtained the person would not have reasonable grounds for knowing or suspecting that another person is engaged in money laundering.]
- (7) 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.
- (8) Schedule 9 has effect for the purpose of determining what is a supervisory authority.
- (9) An appropriate body is a body which regulates or is representative of a trade, profession, business or employment.

#### Textual Amendments

- F33** S. 331(3A)-(6) substituted for s. 331(4)-(6) (1.7.2005) by [Serious Organised Crime and Police Act 2005 \(c. 15\)](#), [ss. 104\(4\)](#), 178(8); S.I. 2005/1521, art. 3(1)(c) (with art. 3(4))
- F34** Words in s. 331(4) substituted (7.10.2013) by [Crime and Courts Act 2013 \(c. 22\)](#), s. 61(2), [Sch. 8 para. 130](#); S.I. 2013/1682, art. 3(v)

*Status: Point in time view as at 15/01/2024.*

*Changes to legislation: Proceeds of Crime Act 2002, Part 7 is up to date with all changes known to be in force on or before 18 May 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. (See end of Document for details)*

**F35** S. 331(6A) inserted (15.5.2006) by [Serious Organised Crime and Police Act 2005 \(c. 15\), ss. 102\(6\), 178\(8\); S.I. 2006/1085, art. 3](#)

**F36** S. 331(6B) inserted (26.10.2023) by [Economic Crime and Corporate Transparency Act 2023 \(c. 56\), ss. 184\(3\), 219\(2\)\(g\)](#)

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

**C3** S. 331 restricted (1.3.2004) by [The Proceeds of Crime Act 2002 \(Business in the Regulated Sector and Supervisory Authorities\) Order 2003 \(S.I. 2003/3074\), arts. 1, 4](#)

**Commencement Information**

**I5** S. 331 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](#))

**332 Failure to disclose: other nominated officers**

- (1) A person nominated to receive disclosures under section 337 or 338 commits an offence if the conditions in subsections (2) to (4) are satisfied.
- (2) The first condition is that he knows or suspects that another person is engaged in money laundering.
- (3) The second condition is that the information or other matter on which his knowledge or suspicion is based came to him in consequence of a disclosure made under [<sup>F37</sup>the applicable section].

[<sup>F38</sup>(3A) The third condition is—

- (a) that he knows the identity of the other person mentioned in subsection (2), or the whereabouts of any of the laundered property, in consequence of a disclosure made under the applicable section,
  - (b) that that other person, or the whereabouts of any of the laundered property, can be identified from the information or other matter mentioned in subsection (3), or
  - (c) that he believes, or it is reasonable to expect him to believe, that the information or other matter will or may assist in identifying that other person or the whereabouts of any of the laundered property.
- (4) The fourth condition is that he does not make the required disclosure to a person authorised for the purposes of this Part by [<sup>F39</sup>the Director General of the National Crime Agency] as soon as is practicable after the information or other matter mentioned in subsection (3) comes to him.
  - (5) The required disclosure is a disclosure of—
    - (a) the identity of the other person mentioned in subsection (2), if disclosed to him under the applicable section,
    - (b) the whereabouts of the laundered property, so far as disclosed to him under the applicable section, and
    - (c) the information or other matter mentioned in subsection (3).

(5A) The laundered property is the property forming the subject-matter of the money laundering that he knows or suspects that other person to be engaged in.

(5B) The applicable section is section 337 or, as the case may be, section 338.

*Status: Point in time view as at 15/01/2024.*

*Changes to legislation: Proceeds of Crime Act 2002, Part 7 is up to date with all changes known to be in force on or before 18 May 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. (See end of Document for details)*

(6) But he does not commit an offence under this section if he has a reasonable excuse for not making the required disclosure.]

[<sup>F40</sup>(7) Nor does a person commit an offence under this section if—

- (a) he knows, or believes on reasonable grounds, that the money laundering is occurring in a particular country or territory outside the United Kingdom, and
- (b) the money laundering—
  - (i) is not unlawful under the criminal law applying in that country or territory, and
  - (ii) is not of a description prescribed in an order made by the Secretary of State.]

#### Textual Amendments

- F37** Words in s. 332(3) substituted (1.7.2005) by [Serious Organised Crime and Police Act 2005 \(c. 15\)](#), [ss. 104\(5\)](#), [178\(8\)](#); [S.I. 2005/1521](#), [art. 3\(1\)\(c\)](#)
- F38** S. 332(3A)-(6) substituted for s. 332(4)-(6) (1.7.2005) by [Serious Organised Crime and Police Act 2005 \(c. 15\)](#), [ss. 104\(6\)](#), [178\(8\)](#); [S.I. 2005/1521](#), [art. 3\(1\)\(c\)](#) (with [art. 3\(4\)](#))
- F39** Words in s. 332(4) substituted (7.10.2013) by [Crime and Courts Act 2013 \(c. 22\)](#), [s. 61\(2\)](#), [Sch. 8 para. 131](#); [S.I. 2013/1682](#), [art. 3\(v\)](#)
- F40** S. 332(7) inserted (15.5.2006) by [Serious Organised Crime and Police Act 2005 \(c. 15\)](#), [ss. 102\(7\)](#), [178\(8\)](#); [S.I. 2006/1085](#), [art. 3](#)

#### Commencement Information

- I6** S. 332 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](#))

### <sup>F41</sup>333 Tipping off

.....

#### Textual Amendments

- F41** S. 333 omitted (26.12.2007) by virtue of [Terrorism Act 2000 and Proceeds of Crime Act 2002 \(Amendment\) Regulations 2007 \(S.I. 2007/3398\)](#), [reg. 1\(2\)](#), [Sch. 2 para. 3](#)

#### Commencement Information

- I7** S. 333 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](#))

### [<sup>F42</sup>333A Tipping off: regulated sector

- (1) A person commits an offence if—
- (a) the person discloses any matter within subsection (2);
  - (b) the disclosure is likely to prejudice any investigation that might be conducted following the disclosure referred to in that subsection; and
  - (c) the information on which the disclosure is based came to the person in the course of a business in the regulated sector.

*Status: Point in time view as at 15/01/2024.*

*Changes to legislation: Proceeds of Crime Act 2002, Part 7 is up to date with all changes known to be in force on or before 18 May 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. (See end of Document for details)*

- (2) The matters are that the person or another person has made a disclosure under this Part—
- (a) to a constable,
  - (b) to an officer of Revenue and Customs,
  - (c) to a nominated officer, or
  - (d) to a [<sup>F43</sup>National Crime Agency officer] authorised for the purposes of this Part by the Director General of that Agency,  
of information that came to that person in the course of a business in the regulated sector.
- (3) A person commits an offence if—
- (a) the person discloses that an investigation into allegations that an offence under this Part has been committed is being contemplated or is being carried out;
  - (b) the disclosure is likely to prejudice that investigation; and
  - (c) the information on which the disclosure is based came to the person in the course of a business in the regulated sector.
- (4) A person guilty of an offence under this section is liable—
- (a) on summary conviction to imprisonment for a term not exceeding three months, or to a fine not exceeding level 5 on the standard scale, or to both;
  - (b) on conviction on indictment to imprisonment for a term not exceeding two years, or to a fine, or to both.
- (5) This section is subject to—
- (a) section 333B (disclosures within an undertaking or group etc),
  - (b) section 333C (other permitted disclosures between institutions etc), and
  - (c) section 333D (other permitted disclosures etc).

#### Textual Amendments

**F42** Ss. 333A-333E inserted (26.12.2007) by [Terrorism Act 2000 and Proceeds of Crime Act 2002 \(Amendment\) Regulations 2007 \(S.I. 2007/3398\)](#), reg. 1(2), **Sch. 2 para. 4**

**F43** Words in s. 333A(2)(d) substituted (7.10.2013) by [Crime and Courts Act 2013 \(c. 22\)](#), s. 61(2), **Sch. 8 para. 132**; S.I. 2013/1682, art. 3(v)

### **333B Disclosures within an undertaking or group etc**

- (1) An employee, officer or partner of an undertaking does not commit an offence under section 333A if the disclosure is to an employee, officer or partner of the same undertaking.
- (2) A person does not commit an offence under section 333A in respect of a disclosure by a credit institution or a financial institution if—
- (a) the disclosure is to a credit institution or a financial institution,
  - (b) the institution to whom the disclosure is made is situated in [<sup>F44</sup>the United Kingdom or an EEA state] or in a country or territory imposing equivalent money laundering requirements, and
  - (c) both the institution making the disclosure and the institution to whom it is made belong to the same group.

*Status: Point in time view as at 15/01/2024.*

*Changes to legislation: Proceeds of Crime Act 2002, Part 7 is up to date with all changes known to be in force on or before 18 May 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. (See end of Document for details)*

- (3) In subsection (2) “group” has the same meaning as in Directive [2002/87/ EC](#) of the European Parliament and of the Council of 16<sup>th</sup> December 2002 on the supplementary supervision of credit institutions, insurance undertakings and investment firms in a financial conglomerate.
- (4) A professional legal adviser or a relevant professional adviser does not commit an offence under section 333A if—
- (a) the disclosure is to professional legal adviser or a relevant professional adviser,
  - (b) both the person making the disclosure and the person to whom it is made carry on business in [<sup>F45</sup>the United Kingdom or an EEA state] or in a country or territory imposing equivalent money laundering requirements, and
  - (c) those persons perform their professional activities within different undertakings that share common ownership, management or control.

#### Textual Amendments

- F42** Ss. 333A-333E inserted (26.12.2007) by [Terrorism Act 2000 and Proceeds of Crime Act 2002 \(Amendment\) Regulations 2007 \(S.I. 2007/3398\)](#), reg. 1(2), [Sch. 2 para. 4](#)
- F44** Words in s. 333B(2)(b) substituted (31.12.2020) by [The Law Enforcement and Security \(Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/742\)](#), regs. 1, [107\(6\)](#); 2020 c. 1, Sch. 5 para. 1(1)
- F45** Words in s. 333B(4)(b) substituted (31.12.2020) by [The Law Enforcement and Security \(Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/742\)](#), regs. 1, [107\(6\)](#); 2020 c. 1, Sch. 5 para. 1(1)

### 333C Other permitted disclosures between institutions etc

- (1) This section applies to a disclosure—
- (a) by a credit institution to another credit institution,
  - (b) by a financial institution to another financial institution,
  - (c) by a professional legal adviser to another professional legal adviser, or
  - (d) by a relevant professional adviser of a particular kind to another relevant professional adviser of the same kind.
- (2) A person does not commit an offence under section 333A in respect of a disclosure to which this section applies if—
- (a) the disclosure relates to—
    - (i) a client or former client of the institution or adviser making the disclosure and the institution or adviser to whom it is made,
    - (ii) a transaction involving them both, or
    - (iii) the provision of a service involving them both;
  - (b) the disclosure is for the purpose only of preventing an offence under this Part of this Act;
  - (c) the institution or adviser to whom the disclosure is made is situated in [<sup>F46</sup>the United Kingdom or an EEA state] or in a country or territory imposing equivalent money laundering requirements; and
  - (d) the institution or adviser making the disclosure and the institution or adviser to whom it is made are subject to equivalent duties of professional confidentiality and the protection of personal data [<sup>F47</sup>(within the meaning of Parts 5 to 7 of the Data Protection Act 2018 (see section 3(2) and (14) of that Act))].



*Status: Point in time view as at 15/01/2024.*

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#### Textual Amendments

- F42** Ss. 333A-333E inserted (26.12.2007) by [Terrorism Act 2000 and Proceeds of Crime Act 2002 \(Amendment\) Regulations 2007 \(S.I. 2007/3398\)](#), reg. 1(2), **Sch. 2 para. 4**
- F46** Words in s. 333C(2)(c) substituted (31.12.2020) by [The Law Enforcement and Security \(Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/742\)](#), regs. 1, **107(7)**; 2020 c. 1, Sch. 5 para. 1(1)
- F47** Words in s. 333C(2)(d) substituted (25.5.2018) by [Data Protection Act 2018 \(c. 12\)](#), s. 212(1), **Sch. 19 para. 80** (with ss. 117, 209, 210); S.I. 2018/625, reg. 2(1)(g)

### 333D Other permitted disclosures etc

- (1) A person does not commit an offence under section 333A if the disclosure is—
- (a) to the authority that is the supervisory authority for that person by virtue of [<sup>F48</sup>the Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017]; <sup>F49</sup>...
  - <sup>F50</sup>(aa) [ for the purposes of proceedings under section 336A (power of court to extend moratorium period);
  - (ab) made in good faith by virtue of section 339ZB (disclosures within the regulated sector); or]
  - (b) for the purpose of—
    - (i) the detection, investigation or prosecution of a criminal offence (whether in the United Kingdom or elsewhere),
    - (ii) an investigation under this Act, or
    - (iii) the enforcement of any order of a court under this Act.

[ Where an application is made to extend a moratorium period under section 336A, a <sup>F51</sup>(1A) person does not commit an offence under section 333A if—

- (a) the disclosure is made to a customer or client of the person,
- (b) the customer or client appears to the person making the disclosure to have an interest in the relevant property, and
- (c) the disclosure contains only such information as is necessary for the purposes of notifying the customer or client that the application under section 336A has been made.

“Moratorium period” and “relevant property” have the meanings given in section 336D.]

- (2) A professional legal adviser or a relevant professional adviser does not commit an offence under section 333A if the disclosure—
- (a) is to the adviser’s client, and
  - (b) is made for the purpose of dissuading the client from engaging in conduct amounting to an offence.
- (3) A person does not commit an offence under section 333A(1) if the person does not know or suspect that the disclosure is likely to have the effect mentioned in section 333A(1)(b).
- (4) A person does not commit an offence under section 333A(3) if the person does not know or suspect that the disclosure is likely to have the effect mentioned in section 333A(3)(b).

*Status: Point in time view as at 15/01/2024.*

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#### Textual Amendments

- F42** Ss. 333A-333E inserted (26.12.2007) by [Terrorism Act 2000 and Proceeds of Crime Act 2002 \(Amendment\) Regulations 2007 \(S.I. 2007/3398\)](#), reg. 1(2), **Sch. 2 para. 4**
- F48** Words in s. 333D(1)(a) substituted (26.6.2017) by [The Money Laundering, Terrorist Financing and Transfer of Funds \(Information on the Payer\) Regulations 2017 \(S.I. 2017/692\)](#), reg. 1(2), **Sch. 7 para. 6(2)** (with regs. 8, 15)
- F49** Word in s. 333D(1)(a) omitted (27.4.2017 for specified purposes, 31.10.2017 for specified purposes, 28.6.2021 for N.I. in so far as not already in force) by virtue of [Criminal Finances Act 2017 \(c. 22\)](#), s. 58(5)(6), **Sch. 5 para. 37(2)(a)**; S.I. 2017/991, reg. 2(r) (with reg. 1(4)); S.I. 2021/724, reg. 4(h)
- F50** S. 333D(1)(aa)(ab) inserted (27.4.2017 for specified purposes, 31.10.2017 for specified purposes, 28.6.2021 for N.I. in so far as not already in force) by [Criminal Finances Act 2017 \(c. 22\)](#), s. 58(5)(6), **Sch. 5 para. 37(2)(b)**; S.I. 2017/991, reg. 2(r) (with reg. 1(4)); S.I. 2021/724, reg. 4(h)
- F51** S. 333D(1A) inserted (27.4.2017 for specified purposes, 31.10.2017 for specified purposes, 28.6.2021 for N.I. in so far as not already in force) by [Criminal Finances Act 2017 \(c. 22\)](#), s. 58(5)(6), **Sch. 5 para. 37(3)**; S.I. 2017/991, reg. 2(r) (with reg. 1(4)); S.I. 2021/724, reg. 4(h)

### 333E Interpretation of sections 333A to 333D

- (1) For the purposes of sections 333A to 333D, Schedule 9 has effect for determining—
- what is a business in the regulated sector, and
  - what is a supervisory authority.
- (2) In those sections—
- “credit institution” has the same meaning as in Schedule 9;
- “financial institution” means an undertaking that carries on a business in the regulated sector by virtue of any of paragraphs (b) to (i) of paragraph 1(1) of that Schedule.
- (3) References in those sections to a disclosure by or to a credit institution or a financial institution include disclosure by or to an employee, officer or partner of the institution acting on its behalf.
- (4) For the purposes of those sections a country or territory imposes "equivalent money laundering requirements" if it imposes requirements equivalent to those laid down in [F52 Directive 2015/849/EU of the Council of 20th May 2015] on the prevention of the use of the financial system for the purpose of money laundering and terrorist financing[F53, as amended by Directive 2018/843 of the European Parliament and of the Council of 30th May 2018].
- (5) In those sections “relevant professional adviser” means an accountant, auditor or tax 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—
- testing the competence of those seeking admission to membership of such a body as a condition for such admission; and
  - imposing and maintaining professional and ethical standards for its members, as well as imposing sanctions for non-compliance with those standards.]

#### Textual Amendments

- F42** Ss. 333A-333E inserted (26.12.2007) by [Terrorism Act 2000 and Proceeds of Crime Act 2002 \(Amendment\) Regulations 2007 \(S.I. 2007/3398\)](#), reg. 1(2), **Sch. 2 para. 4**

*Status: Point in time view as at 15/01/2024.*

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- F52** Words in s. 333E(4) substituted (26.6.2017) by [The Money Laundering, Terrorist Financing and Transfer of Funds \(Information on the Payer\) Regulations 2017 \(S.I. 2017/692\)](#), reg. 1(2), **Sch. 7 para. 6(3)** (with regs. 8, 15)
- F53** Words in s. 333E(4) inserted (10.1.2020) by [The Money Laundering and Terrorist Financing \(Amendment\) Regulations 2019 \(S.I. 2019/1511\)](#), regs. 1(2), **15(2)**

### 334 Penalties

- (1) A person guilty of an offence under section 327, 328 or 329 is liable—
- on summary conviction, to imprisonment for a term not exceeding six months or to a fine not exceeding the statutory maximum or to both, or
  - on conviction on indictment, to imprisonment for a term not exceeding 14 years or to a fine or to both.
- (2) A person guilty of an offence under section 330, 331<sup>[F54]</sup> or 332] is liable—
- on summary conviction, to imprisonment for a term not exceeding six months or to a fine not exceeding the statutory maximum or to both, or
  - on conviction on indictment, to imprisonment for a term not exceeding five years or to a fine or to both.
- <sup>[F55]</sup>(3) A person guilty of an offence under section 339(1A) is liable on summary conviction to a fine not exceeding level 5 on the standard scale.]

#### Textual Amendments

- F54** Words in s. 334(2) substituted (26.12.2007) by [Terrorism Act 2000 and Proceeds of Crime Act 2002 \(Amendment\) Regulations 2007 \(S.I. 2007/3398\)](#), reg. 1(2), **Sch. 2 para. 5**
- F55** S. 334(3) inserted (1.7.2005) by [Serious Organised Crime and Police Act 2005 \(c. 15\)](#), **ss. 105(3), 178(8)**; S.I. 2005/1521, art. 3(1)(c)

#### Commencement Information

- I8** S. 334 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)

### Consent

### 335 Appropriate consent

- (1) The appropriate consent is—
- the consent of a nominated officer to do a prohibited act if an authorised disclosure is made to the nominated officer;
  - the consent of a constable to do a prohibited act if an authorised disclosure is made to a constable;
  - the consent of a customs officer to do a prohibited act if an authorised disclosure is made to a customs officer.
- (2) A person must be treated as having the appropriate consent if—
- he makes an authorised disclosure to a constable or a customs officer, and
  - the condition in subsection (3) or the condition in subsection (4) is satisfied.

*Status: Point in time view as at 15/01/2024.*

*Changes to legislation: Proceeds of Crime Act 2002, Part 7 is up to date with all changes known to be in force on or before 18 May 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. (See end of Document for details)*

- (3) The condition is that before the end of the notice period he does not receive notice from a constable or customs officer that consent to the doing of the act is refused.
- (4) The condition is that—
  - (a) before the end of the notice period he receives notice from a constable or customs officer that consent to the doing of the act is refused, and
  - (b) the moratorium period has expired.
- (5) The notice period is the period of seven working days starting with the first working day after the person makes the disclosure.
- (6) The moratorium period is the period of 31 days starting with the day on which the person receives notice that consent to the doing of the act is refused.

[<sup>F56</sup>(6A) Subsection (6) is subject to—

- (a) section 336A, which enables the moratorium period to be extended by court order in accordance with that section, and
- (b) section 336C, which provides for an automatic extension of the moratorium period in certain cases (period extended if it would otherwise end before determination of application or appeal proceedings etc).]

(7) A working day is a day other than a Saturday, a Sunday, Christmas Day, Good Friday or a day which is a bank holiday under the Banking and Financial Dealings Act 1971 (c. 80) in the part of the United Kingdom in which the person is when he makes the disclosure.

(8) References to a prohibited act are to an act mentioned in section 327(1), 328(1) or 329(1) (as the case may be).

[<sup>F57</sup>(8A) Subsection (8) is subject to—

- (a) section 336A, which enables the moratorium period to be extended by court order in accordance with that section, and
- (b) section 336C, which provides for an automatic extension of the moratorium period in certain cases (period extended if it would otherwise end before determination of application or appeal proceedings etc).]

(9) A nominated officer is a person nominated to receive disclosures under section 338.

(10) Subsections (1) to (4) apply for the purposes of this Part.

#### Textual Amendments

**F56** S. 335(6A) inserted (27.4.2017 for specified purposes, 31.10.2017 for E.W.S. in so far as not already in force, 28.6.2021 for N.I. in so far as not already in force) by [Criminal Finances Act 2017 \(c. 22\)](#), [ss. 10\(2\)](#), [58\(1\)\(6\)](#); [S.I. 2017/991](#), [reg. 2\(a\)](#) (with [reg. 3\(1\)](#)); [S.I. 2021/724](#), [reg. 2\(1\)\(c\)](#)

**F57** S. 335(8A) inserted (27.4.2017 for specified purposes, 31.10.2017 for E.W.S. in so far as not already in force, 28.6.2021 for N.I. in so far as not already in force) by [Criminal Finances Act 2017 \(c. 22\)](#), [ss. 10\(3\)](#), [58\(1\)\(6\)](#); [S.I. 2017/991](#), [reg. 2\(a\)](#) (with [reg. 3\(1\)](#)); [S.I. 2021/724](#), [reg. 2\(1\)\(c\)](#)

#### Commencement Information

**I9** S. 335 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](#))

*Status: Point in time view as at 15/01/2024.*

*Changes to legislation: Proceeds of Crime Act 2002, Part 7 is up to date with all changes known to be in force on or before 18 May 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. (See end of Document for details)*

### **336 Nominated officer: consent**

- (1) A nominated officer must not give the appropriate consent to the doing of a prohibited act unless the condition in subsection (2), the condition in subsection (3) or the condition in subsection (4) is satisfied.
- (2) The condition is that—
  - (a) he makes a disclosure that property is criminal property to a person authorised for the purposes of this Part by <sup>[F58]</sup>the <sup>[F59]</sup>Director General of the National Crime Agency]], and
  - (b) such a person gives consent to the doing of the act.
- (3) The condition is that—
  - (a) he makes a disclosure that property is criminal property to a person authorised for the purposes of this Part by <sup>[F60]</sup>the <sup>[F61]</sup>Director General of the National Crime Agency]], and
  - (b) before the end of the notice period he does not receive notice from such a person that consent to the doing of the act is refused.
- (4) The condition is that—
  - (a) he makes a disclosure that property is criminal property to a person authorised for the purposes of this Part by <sup>[F62]</sup>the <sup>[F63]</sup>Director General of the National Crime Agency]],
  - (b) before the end of the notice period he receives notice from such a person that consent to the doing of the act is refused, and
  - (c) the moratorium period has expired.
- (5) A person who is a nominated officer commits an offence if—
  - (a) he gives consent to a prohibited act in circumstances where none of the conditions in subsections (2), (3) and (4) is satisfied, and
  - (b) he knows or suspects that the act is a prohibited act.
- (6) A person guilty of such an offence is liable—
  - (a) on summary conviction, to imprisonment for a term not exceeding six months or to a fine not exceeding the statutory maximum or to both, or
  - (b) on conviction on indictment, to imprisonment for a term not exceeding five years or to a fine or to both.
- (7) The notice period is the period of seven working days starting with the first working day after the nominated officer makes the disclosure.
- (8) The moratorium period is the period of 31 days starting with the day on which the nominated officer is given notice that consent to the doing of the act is refused.
- (9) A working day is a day other than a Saturday, a Sunday, Christmas Day, Good Friday or a day which is a bank holiday under the Banking and Financial Dealings Act 1971 (c. 80) in the part of the United Kingdom in which the nominated officer is when he gives the appropriate consent.
- (10) References to a prohibited act are to an act mentioned in section 327(1), 328(1) or 329(1) (as the case may be).
- (11) A nominated officer is a person nominated to receive disclosures under section 338.

*Status: Point in time view as at 15/01/2024.*

*Changes to legislation: Proceeds of Crime Act 2002, Part 7 is up to date with all changes known to be in force on or before 18 May 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. (See end of Document for details)*

#### Textual Amendments

- F58** Words in s. 336(2)(a) substituted (1.4.2006) by [Serious Organised Crime and Police Act 2005 \(c. 15\)](#), s. 178(8), [Sch. 4 para. 173](#); [S.I. 2006/378](#), art. 4(1), Sch. para. 10
- F59** Words in s. 336(2)(a) substituted (7.10.2013) by [Crime and Courts Act 2013 \(c. 22\)](#), s. 61(2), [Sch. 8 para. 133](#); [S.I. 2013/1682](#), art. 3(v)
- F60** Words in s. 336(3)(a) substituted (1.4.2006) by [Serious Organised Crime and Police Act 2005 \(c. 15\)](#), s. 178(8), [Sch. 4 para. 173](#); [S.I. 2006/378](#), art. 4(1), Sch. para. 10
- F61** Words in s. 336(3)(a) substituted (7.10.2013) by [Crime and Courts Act 2013 \(c. 22\)](#), s. 61(2), [Sch. 8 para. 133](#); [S.I. 2013/1682](#), art. 3(v)
- F62** Words in s. 336(4)(a) substituted (1.4.2006) by [Serious Organised Crime and Police Act 2005 \(c. 15\)](#), s. 178(8), [Sch. 4 para. 173](#); [S.I. 2006/378](#), art. 4(1), Sch. para. 10
- F63** Words in s. 336(4)(a) substituted (7.10.2013) by [Crime and Courts Act 2013 \(c. 22\)](#), s. 61(2), [Sch. 8 para. 133](#); [S.I. 2013/1682](#), art. 3(v)

#### Commencement Information

- I10** S. 336 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)

### [<sup>F64</sup>336A Power of court to extend the moratorium period

- (1) The court may, on an application under this section, grant an extension of a moratorium period if satisfied that—
  - (a) an investigation is being carried out in relation to a relevant disclosure (but has not been completed),
  - (b) the investigation is being conducted diligently and expeditiously,
  - (c) further time is needed for conducting the investigation, and
  - (d) it is reasonable in all the circumstances for the moratorium period to be extended.
- (2) An application under this section may be made only by a senior officer.
- (3) The application must be made before the moratorium period would otherwise end.
- (4) An extension of a moratorium period must end no later than 31 days beginning with the day after the day on which the period would otherwise end.
- (5) Where a moratorium period is extended by the court under this section, it may be further extended by the court (on one or more occasions) on the making of another application.
- (6) A moratorium period extended in accordance with subsection (2) or (4) of section 336C may also be further extended by the court on the making of an application under this section.
- (7) But the court may not grant a further extension of a moratorium period if the effect would be to extend the period by more than 186 days (in total) beginning with the day after the end of the 31 day period mentioned in section 335(6) or (as the case may be) section 336(8).
- (8) Subsections (1) to (4) apply to any further extension of a moratorium period as they apply to the first extension of the period under this section.

*Status: Point in time view as at 15/01/2024.*

*Changes to legislation: Proceeds of Crime Act 2002, Part 7 is up to date with all changes known to be in force on or before 18 May 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. (See end of Document for details)*

- (9) An application under this section may be made by an immigration officer only if the officer has reasonable grounds for suspecting that conduct constituting the prohibited act in relation to which the moratorium period in question applies—
- (a) relates to the entitlement of one or more persons who are not nationals of the United Kingdom to enter, transit across, or be in, the United Kingdom (including conduct which relates to conditions or other controls on any such entitlement), or
  - (b) is undertaken for the purposes of, or otherwise in relation to, a relevant nationality enactment.
- (10) In subsection (9)—
- “prohibited act” has the meaning given by section 335(8) or (as the case may be) section 336(10);
  - “relevant nationality enactment” means any enactment in—
    - (a) the British Nationality Act 1981,
    - (b) the Hong Kong Act 1985,
    - (c) the Hong Kong (War Wives and Widows) Act 1996,
    - (d) the British Nationality (Hong Kong) Act 1997,
    - (e) the British Overseas Territories Act 2002, or
    - (f) an instrument made under any of those Acts.

#### Textual Amendments

**F64** Ss. 336A-336D inserted (27.4.2017 for specified purposes, 31.10.2017 for E.W.S. in so far as not already in force, 28.6.2021 for N.I. in so far as not already in force) by [Criminal Finances Act 2017](#) (c. 22), [ss. 10\(4\)](#), [58\(1\)\(6\)](#); [S.I. 2017/991](#), [reg. 2\(a\)](#) (with [reg. 3\(1\)](#)); [S.I. 2021/724](#), [reg. 2\(1\)\(c\)](#)

#### **<sup>F64</sup>336B Proceedings under section 336A: supplementary**

- (1) This section applies to proceedings on an application under section 336A.
- (2) The court must determine the proceedings as soon as reasonably practicable.
- (3) The court may exclude from any part of the hearing—
  - (a) an interested person;
  - (b) anyone representing that person.
- (4) The person who made the application may apply to the court for an order that specified information upon which he or she intends to rely be withheld from—
  - (a) an interested person;
  - (b) anyone representing that person.
- (5) The court may make such an order only if satisfied that there are reasonable grounds to believe that if the specified information were disclosed—
  - (a) evidence of an offence would be interfered with or harmed,
  - (b) the gathering of information about the possible commission of an offence would be interfered with,
  - (c) a person would be interfered with or physically injured,
  - (d) the recovery of property under this Act would be hindered, or
  - (e) national security would be put at risk.

*Status: Point in time view as at 15/01/2024.*

*Changes to legislation: Proceeds of Crime Act 2002, Part 7 is up to date with all changes known to be in force on or before 18 May 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. (See end of Document for details)*

- (6) The court must direct that the following be excluded from the hearing of an application under subsection (4)—
  - (a) the interested person to whom that application relates;
  - (b) anyone representing that person.
- (7) Subject to this section, rules of court may make provision as to the practice and procedure to be followed in connection with proceedings in relation to applications under section 336A.
- (8) An appeal lies to the appropriate appeal court on a point of law arising from a decision made by the Crown Court in Northern Ireland or by the sheriff.
- (9) The appropriate appeal court may on such an appeal make any order that it considers appropriate (subject to the restriction mentioned in section 336A(7)).
- (10) The appropriate appeal court is—
  - (a) in the case of a decision of the Crown Court in Northern Ireland, the Court of Appeal in Northern Ireland;
  - (b) in the case of a decision of the sheriff, the Sheriff Appeal Court.
- (11) For rights of appeal in the case of decisions made by the Crown Court in England and Wales, see section 28 of the Senior Courts Act 1981 (appeals from Crown Court and inferior courts).

#### Textual Amendments

**F64** Ss. 336A-336D inserted (27.4.2017 for specified purposes, 31.10.2017 for E.W.S. in so far as not already in force, 28.6.2021 for N.I. in so far as not already in force) by [Criminal Finances Act 2017](#) (c. 22), [ss. 10\(4\)](#), [58\(1\)\(6\)](#); [S.I. 2017/991](#), [reg. 2\(a\)](#) (with [reg. 3\(1\)](#)); [S.I. 2021/724](#), [reg. 2\(1\)\(c\)](#)

#### <sup>F64</sup>**336C Extension of moratorium period pending determination of proceedings etc**

- (1) A moratorium period is extended in accordance with subsection (2) where—
  - (a) an application is made to the court under section 336A for the extension (or further extension) of the moratorium period, and
  - (b) the period would (apart from that subsection) end before the court determines the application or it is otherwise disposed of.
- (2) The moratorium period is extended from the time when it would otherwise end until the court determines the application or it is otherwise disposed of.
- (3) A moratorium period is extended in accordance with subsection (4) where—
  - (a) proceedings on an appeal in respect of a decision on an application under section 336A have been brought, and
  - (b) the period would (apart from that subsection) end before the proceedings are finally determined or otherwise disposed of.
- (4) The moratorium period is extended from the time when it would otherwise end until the proceedings are finally determined or otherwise disposed of.
- (5) But the maximum period by which the moratorium period is extended by virtue of subsection (2) or (4) is 31 days beginning with the day after the day on which the period would otherwise have ended.



*Status: Point in time view as at 15/01/2024.*

*Changes to legislation: Proceeds of Crime Act 2002, Part 7 is up to date with all changes known to be in force on or before 18 May 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. (See end of Document for details)*

- (6) A moratorium period is extended in accordance with subsection (7) where—
  - (a) an application is made to the court under section 336A for an extension of the period,
  - (b) the court refuses to grant the application, and
  - (c) the period would (apart from that subsection) end before the end of the 5 day period.
- (7) The moratorium period is extended from the time when it would otherwise end until—
  - (a) the end of the 5 day period, or
  - (b) if proceedings on an appeal against the decision are brought before the end of the 5 day period, the time when those proceedings are brought.
- (8) The “5 day period” is the period of 5 working days beginning with the day on which the court refuses to grant the application.
- (9) This restriction on the overall extension of a moratorium period mentioned in section 336A(7) applies to an extension of a moratorium period in accordance with any provision of this section as it applies to an extension under an order of the court.

#### Textual Amendments

**F64** Ss. 336A-336D inserted (27.4.2017 for specified purposes, 31.10.2017 for E.W.S. in so far as not already in force, 28.6.2021 for N.I. in so far as not already in force) by [Criminal Finances Act 2017](#) (c. 22), **ss. 10(4)**, 58(1)(6); S.I. 2017/991, reg. 2(a) (with reg. 3(1)); S.I. 2021/724, reg. 2(1)(c)

#### **F64** 336D Sections 336A to 336C: interpretation

- (1) This section provides for the meaning of terms used in sections 336A to 336C (and in this section).
- (2) “The court” means—
  - (a) in relation to England and Wales or Northern Ireland, the Crown Court;
  - (b) in relation to Scotland, the sheriff.
- (3) “Interested person” means—
  - (a) the person who made the relevant disclosure, and
  - (b) any other person who appears to the person making the application under section 336A to have an interest in the relevant property.
- (4) “Moratorium period” means the period of 31 days mentioned in section 335(6) or (as the case may be) section 336(8), or any such period as extended or further extended by virtue of an order under section 336A or in accordance with any provision of section 336C.
- (5) “Relevant disclosure” means—
  - (a) where the application under section 336A relates to the moratorium period mentioned in section 335(6), the authorised disclosure mentioned in section 335(2)(a);
  - (b) where the application under section 336A relates to the moratorium period mentioned in section 336(8), the disclosure mentioned in section 336(4)(a).

*Status: Point in time view as at 15/01/2024.*

*Changes to legislation: Proceeds of Crime Act 2002, Part 7 is up to date with all changes known to be in force on or before 18 May 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. (See end of Document for details)*

- (6) “Relevant property” means any property that would be the subject of the prohibited act (within the meaning of section 335(8) or (as the case may be) section 336(10)) in relation to which the moratorium period in question applies.
- (7) In the case of an application to the Crown Court, “senior officer” means—
- (a) the Director General of the National Crime Agency,
  - (b) any other National Crime Agency officer authorised by the Director General (whether generally or specifically) for this purpose,
  - (c) a police officer of at least the rank of inspector,
  - (d) an officer of Revenue and Customs who is not below such grade as is designated by the Commissioners for Her Majesty's Revenue and Customs as equivalent to that rank,
  - (e) an immigration officer who is not below such grade as is designated by the Secretary of State as equivalent to that rank,
  - (f) a member of staff of the Financial Conduct Authority who is not below such grade as is designated by the Treasury for the purposes of this Part,
  - (g) the Director of the Serious Fraud Office (or a member of staff of that Office authorised for the purposes of section 336A by virtue of section 2C(2)), or
  - (h) an accredited financial investigator who falls within a description specified in an order made for the purposes of section 336A by the Secretary of State [F65 or the Welsh Ministers] under section 453.
- (8) In the case of an application to the sheriff, “senior officer” means a procurator fiscal.
- (9) “Working day” means a day other than—
- (a) a Saturday,
  - (b) a Sunday,
  - (c) Christmas Day,
  - (d) Good Friday, or
  - (e) a day which is a bank holiday under the Banking and Financial Dealings Act 1971 in the part of the United Kingdom in which the application in question under section 336A is made.]

#### Textual Amendments

- F64** Ss. 336A-336D inserted (27.4.2017 for specified purposes, 31.10.2017 for E.W.S. in so far as not already in force, 28.6.2021 for N.I. in so far as not already in force) by [Criminal Finances Act 2017 \(c. 22\)](#), [ss. 10\(4\)](#), [58\(1\)\(6\)](#); [S.I. 2017/991](#), [reg. 2\(a\)](#) (with [reg. 3\(1\)](#)); [S.I. 2021/724](#), [reg. 2\(1\)\(c\)](#)
- F65** Words in s. 336D(7)(h) inserted (E.W.) (20.7.2018) by [The Tax Collection and Management \(Wales\) Act 2016 \(Supplemental Provision\) Regulations 2018 \(S.I. 2018/768\)](#), [regs. 1\(2\)](#), [2\(h\)](#)

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

- C4** S. 336D(7)(h) modified by [S.I. 2018/196](#), [Sch. para. 11D](#) (as inserted (E.W.) (20.7.2018) by [The Proceeds of Crime Act 2002 \(References to Welsh Revenue Authority Financial Investigators\) \(Amendment\) Order 2018 \(S.I. 2018/767\)](#), [arts. 1\(2\)](#), [2\(3\)\(a\)](#))

*Status: Point in time view as at 15/01/2024.*

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## Disclosures

### 337 Protected disclosures

- (1) A disclosure which satisfies the following three conditions is not to be taken to breach any restriction on the disclosure of information (however imposed).
  - (2) The first condition is that the information or other matter disclosed came to the person making the disclosure (the discloser) in the course of his trade, profession, business or employment.
  - (3) The second condition is that the information or other matter—
    - (a) causes the discloser to know or suspect, or
    - (b) gives him reasonable grounds for knowing or suspecting,that another person is engaged in money laundering.
  - (4) The third condition is that the disclosure is made to a constable, a customs officer or a nominated officer as soon as is practicable after the information or other matter comes to the discloser.
- [<sup>F66</sup>(4A) Where a disclosure consists of a disclosure protected under subsection (1) and a disclosure of either or both of—
- (a) the identity of the other person mentioned in subsection (3), and
  - (b) the whereabouts of property forming the subject-matter of the money laundering that the discloser knows or suspects, or has reasonable grounds for knowing or suspecting, that other person to be engaged in,
- the disclosure of the thing mentioned in paragraph (a) or (b) (as well as the disclosure protected under subsection (1)) is not to be taken to breach any restriction on the disclosure of information (however imposed).]
- (5) A disclosure to a nominated officer is a disclosure which—
    - (a) is made to a person nominated by the discloser's employer to receive disclosures under<sup>F67</sup>section 330 or ] this section, and
    - (b) is made in the course of the discloser's employment <sup>F68</sup>....

#### Textual Amendments

**F66** S. 337(4A) inserted (1.7.2005) by [Serious Organised Crime and Police Act 2005 \(c. 15\), ss. 104\(7\), 178\(8\)](#); [S.I. 2005/1521, art. 3\(1\)\(c\)](#)

**F67** Words in s. 337(5)(a) inserted (1.7.2005) by [Serious Organised Crime and Police Act 2005 \(c. 15\), ss. 106\(3\), 178\(8\)](#); [S.I. 2005/1521, art. 3\(1\)\(c\)](#)

**F68** Words in s. 337(5)(b) repealed (1.7.2005) by virtue of [Serious Organised Crime and Police Act 2005 \(c. 15\), ss. 105\(2\), 178\(8\), Sch. 17 Pt. 2](#); [S.I. 2005/1521, art. 3\(1\)\(c\)\(ee\)](#)

#### Commencement Information

**I11** S. 337 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](#))

### 338 Authorised disclosures

- (1) For the purposes of this Part a disclosure is authorised if—

*Status: Point in time view as at 15/01/2024.*

*Changes to legislation: Proceeds of Crime Act 2002, Part 7 is up to date with all changes known to be in force on or before 18 May 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. (See end of Document for details)*

- (a) it is a disclosure to a constable, a customs officer or a nominated officer by the alleged offender that property is criminal property,
  - (b) <sup>F69</sup> ... and
  - (c) the first [<sup>F70</sup>, second or third] condition set out below is satisfied.
- (2) The first condition is that the disclosure is made before the alleged offender does the prohibited act.
- [<sup>F71</sup>(2A) The second condition is that—
- (a) the disclosure is made while the alleged offender is doing the prohibited act,
  - (b) he began to do the act at a time when, because he did not then know or suspect that the property constituted or represented a person's benefit from criminal conduct, the act was not a prohibited act, and
  - (c) the disclosure is made on his own initiative and as soon as is practicable after he first knows or suspects that the property constitutes or represents a person's benefit from criminal conduct.]
- (3) The [<sup>F72</sup> third ] condition is that—
- (a) the disclosure is made after the alleged offender does the prohibited act,
  - (b) [<sup>F73</sup>he has a reasonable excuse] for his failure to make the disclosure before he did the act, and
  - (c) the disclosure is made on his own initiative and as soon as it is practicable for him to make it.
- (4) An authorised disclosure is not to be taken to breach any restriction on the disclosure of information (however imposed).
- [<sup>F74</sup>(4A) Where an authorised disclosure is made in good faith, no civil liability arises in respect of the disclosure on the part of the person by or on whose behalf it is made.]
- (5) 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 authorised disclosures, and
  - (b) is made in the course of the alleged offender's employment <sup>F75</sup> ....
- (6) References to the prohibited act are to an act mentioned in section 327(1), 328(1) or 329(1) (as the case may be).

#### Textual Amendments

- F69** S. 338(1)(b) repealed (1.7.2005) by virtue of [Serious Organised Crime and Police Act 2005 \(c. 15\)](#), [ss. 105\(4\)](#), 178(8), Sch. 17 Pt. 2; S.I. 2005/1521, art. 3(1)(c)(ee)
- F70** Words in s. 338(1)(c) substituted (1.7.2005) by [Serious Organised Crime and Police Act 2005 \(c. 15\)](#), [ss. 106\(4\)](#), 178(8); S.I. 2005/1521, art. 3(1)(c)
- F71** S. 338(2A) inserted (1.7.2005) by [Serious Organised Crime and Police Act 2005 \(c. 15\)](#), [ss. 106\(5\)](#), 178(8); S.I. 2005/1521, art. 3(1)(c)
- F72** Word in s. 338(3) substituted (1.7.2005) by [Serious Organised Crime and Police Act 2005 \(c. 15\)](#), [ss. 106\(6\)](#), 178(8); S.I. 2005/1521, art. 3(1)(c)
- F73** Words in s. 338(3)(b) substituted (26.12.2007) by [Terrorism Act 2000 and Proceeds of Crime Act 2002 \(Amendment\) Regulations 2007 \(S.I. 2007/3398\)](#), reg. 1(2), [Sch. 2 para. 6](#)
- F74** S. 338(4A) inserted (1.6.2015) by [Serious Crime Act 2015 \(c. 9\)](#), [ss. 37](#), 88(1); S.I. 2015/820, reg. 3(k)
- F75** Words in s. 338(5)(b) repealed (1.7.2005) by virtue of [Serious Organised Crime and Police Act 2005 \(c. 15\)](#), [ss. 105\(2\)](#), 178(8), Sch. 17 Pt. 2; S.I. 2005/1521, art. 3(1)(c)(ee)

*Status: Point in time view as at 15/01/2024.*

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#### Commencement Information

**I12** S. 338 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)

### 339 Form and manner of disclosures

(1) The Secretary of State may by order prescribe the form and manner in which a disclosure under section 330, 331, 332 or 338 must be made.

[<sup>F76</sup>(1A) A person commits an offence if he makes a disclosure under section 330, 331, 332 or 338 otherwise than in the form prescribed under subsection (1) or otherwise than in the manner so prescribed.

(1B) But a person does not commit an offence under subsection (1A) if he has a reasonable excuse for making the disclosure otherwise than in the form prescribed under subsection (1) or (as the case may be) otherwise than in the manner so prescribed.

(2) The power under subsection (1) to prescribe the form in which a disclosure must be made includes power to provide for the form to include a request to a person making a disclosure that the person provide information specified or described in the form if he has not provided it in making the disclosure.

(3) Where under subsection (2) a request is included in a form prescribed under subsection (1), the form must—

- (a) state that there is no obligation to comply with the request, and
- (b) explain the protection conferred by subsection (4) on a person who complies with the request.]

(4) A disclosure made in pursuance of a request under subsection (2) is not to be taken to breach any restriction on the disclosure of information (however imposed).

<sup>F77</sup>(5) .....

<sup>F77</sup>(6) .....

(7) Subsection (2) does not apply to a disclosure made to a nominated officer.

#### Textual Amendments

**F76** S. 339(1A)-(3) substituted for s. 339(2)(3) (1.7.2005) by Serious Organised Crime and Police Act 2005 (c. 15), ss. 105(5), 178(8); S.I. 2005/1521, art. 3(1)(c)

**F77** S. 339(5)(6) repealed (E.W.) (1.7.2005) by Serious Organised Crime and Police Act 2005 (c. 15), s. 178(8)(8), Sch. 17 Pt. 2; S.I. 2005/1521, art. 3(1)(ee)

#### Commencement Information

**I13** S. 339 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)

### [<sup>F78</sup>339Z] Disclosures to [<sup>F79</sup>the NCA]

Where a disclosure is made under this Part to a constable or an officer of Revenue and Customs, the constable or officer of Revenue and Customs must disclose it in full

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to a person authorised for the purposes of this Part by the [<sup>F80</sup>Director General of the National Crime Agency] as soon as practicable after it has been made.]

#### Textual Amendments

- F78** S. 339ZA inserted (26.12.2007) by [Terrorism Act 2000 and Proceeds of Crime Act 2002 \(Amendment\) Regulations 2007 \(S.I. 2007/3398\)](#), reg. 1(2), [Sch. 2 para. 7](#)
- F79** Words in s. 339ZA title substituted (7.10.2013) by [Crime and Courts Act 2013 \(c. 22\)](#), s. 61(2), [Sch. 8 para. 134\(a\)](#); [S.I. 2013/1682](#), [art. 3\(v\)](#)
- F80** Words in s. 339ZA substituted (7.10.2013) by [Crime and Courts Act 2013 \(c. 22\)](#), s. 61(2), [Sch. 8 para. 134\(b\)](#); [S.I. 2013/1682](#), [art. 3\(v\)](#)

### [<sup>F81</sup>339Z] **Voluntary disclosures within the regulated sector**

- (1) A person (A) may disclose information to one or more other persons if conditions 1 to 4 are met.
- (2) Condition 1 is that—
  - (a) A is carrying on a business in the regulated sector as a relevant undertaking,
  - (b) the information on which the disclosure is based came to A in the course of carrying on that business, and
  - (c) the person to whom the information is to be disclosed (or each of them, where the disclosure is to more than one person) is also carrying on a business in the regulated sector as a relevant undertaking (whether or not of the same kind as A).
- (3) Condition 2 is that—
  - (a) an NCA authorised officer has requested A to make the disclosure, or
  - (b) the person to whom the information is to be disclosed (or at least one of them, where the disclosure is to more than one person) has requested A to do so.
- (4) Condition 3 is that, before A makes the disclosure, the required notification has been made to an NCA authorised officer (see section 339ZC(3) to (5)).
- (5) Condition 4 is that A is satisfied that the disclosure of the information will or may assist in determining any matter in connection with a suspicion that a person is engaged in money laundering.
- (6) A person may disclose information to A for the purposes of making a disclosure request if, and to the extent that, the person has reason to believe that A has in A's possession information that will or may assist in determining any matter in connection with a suspicion that a person is engaged in money laundering.

#### Textual Amendments

- F81** Ss. 339ZB-339ZG inserted (27.4.2017 for specified purposes, 31.10.2017 for specified purposes) by [Criminal Finances Act 2017 \(c. 22\)](#), [ss. 11](#), 58(1)(6); [S.I. 2017/991](#), [reg. 2\(b\)](#); [S.I. 2017/1028](#), [reg. 2\(a\)](#)

### **339ZC Section 339ZB: disclosure requests and required notifications**

- (1) A disclosure request must—

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- (a) state that it is made in connection with a suspicion that a person is engaged in money laundering,
  - (b) identify the person (if known),
  - (c) describe the information that is sought from A, and
  - (d) specify the person or persons to whom it is requested that the information is disclosed.
- (2) Where the disclosure request is made by a person mentioned in section 339ZB(3)(b), the request must also—
  - (a) set out the grounds for the suspicion that a person is engaged in money laundering, or
  - (b) provide such other information as the person making the request thinks appropriate for the purposes of enabling A to determine whether the information requested ought to be disclosed under section 339ZB(1).
- (3) A required notification must be made—
  - (a) in the case of a disclosure request made by an NCA authorised officer, by the person who is to disclose information under section 339ZB(1) as a result of the request;
  - (b) in the case of a disclosure request made by a person mentioned in section 339ZB(3)(b), by the person who made the request.
- (4) In a case within subsection (3)(a), the required notification must state that information is to be disclosed under section 339ZB(1).
- (5) In a case within subsection (3)(b), the required notification must—
  - (a) state that a disclosure request has been made,
  - (b) specify the person to whom the request was made,
  - (c) identify any person (if known) suspected of being engaged in money laundering in connection with whom the request was made, and
  - (d) provide all such other information that the person giving the notification would be required to give if making the required disclosure for the purposes of section 330 (see in particular subsection (5)(b) and (c) of that section).

#### **Textual Amendments**

**F81** Ss. 339ZB-339ZG inserted (27.4.2017 for specified purposes, 31.10.2017 for specified purposes) by [Criminal Finances Act 2017 \(c. 22\)](#), **ss. 11**, 58(1)(6); [S.I. 2017/991](#), [reg. 2\(b\)](#); [S.I. 2017/1028](#), [reg. 2\(a\)](#)

#### **339ZD Section 339ZB: effect on required disclosures under section 330 or 331**

- (1) This section applies if in any proceedings a question arises as to whether the required disclosure has been made for the purposes of section 330(4) or 331(4)—
  - (a) by a person (A) who discloses information under section 339ZB(1) as a result of a disclosure request,
  - (b) by a person (B) who makes a required notification in accordance with section 339ZC(3)(b) in connection with that request, or
  - (c) by any other person (C) to whom A discloses information under section 339ZB(1) as a result of that request.

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- (2) The making of a required notification in good faith is to be treated as satisfying any requirement to make the required disclosure on the part of A, B and C.

This is subject to section 339ZE(1) to (8).

- (3) The making of a joint disclosure report in good faith is to be treated as satisfying any requirement to make the required disclosure on the part of the persons who jointly make the report.

This is subject to section 339ZE(10).

- (4) A joint disclosure report is a report to an NCA authorised officer that—
- (a) is made jointly by A and B (whether or not also jointly with other persons to whom A discloses information under section 339ZB(1)),
  - (b) satisfies the requirements as to content mentioned in subsection (5),
  - (c) is prepared after the making of a disclosure by A to B under section 339ZB(1) in connection with a suspicion of a person's engagement in money laundering, and
  - (d) is sent to the NCA authorised officer before the end of the applicable period.
- (5) The requirements as to content are that the report must—
- (a) explain the extent to which there are continuing grounds to suspect that the person mentioned in subsection (4)(c) is engaged in money laundering,
  - (b) identify the person (if known),
  - (c) set out the grounds for the suspicion, and
  - (d) provide any other information relevant to the matter.

- (6) The applicable period is—
- (a) in a case where the disclosure under section 339ZB was made as a result of a disclosure request from an NCA authorised officer by virtue of subsection (3) (a) of that section, whatever period may be specified by the officer when making the request;
  - (b) in a case where the disclosure was made as a result of a disclosure request from another person by virtue of subsection (3)(b) of that section, the period of 84 days beginning with the day on which a required notification is made in connection with the request.

- (7) A joint disclosure report must be—
- (a) approved by the nominated officer of each person that jointly makes the report, and
  - (b) signed by the nominated officer on behalf of each such person.

If there is no nominated officer the report must be approved and signed by another senior officer.

- (8) References in this section to A, B or C include—
- (a) a nominated officer acting on behalf of A, B or C, and
  - (b) any other person who is an employee, officer or partner of A, B or C.



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### Textual Amendments

**F81** Ss. 339ZB-339ZG inserted (27.4.2017 for specified purposes, 31.10.2017 for specified purposes) by [Criminal Finances Act 2017 \(c. 22\)](#), **ss. 11, 58(1)(6)**; [S.I. 2017/991, reg. 2\(b\)](#); [S.I. 2017/1028, reg. 2\(a\)](#)

### **339ZE Limitations on application of section 339ZD(2) and (3)**

- (1) Subsections (2) and (3) apply in a case where the required notification is made by A (notification made as a result of disclosure request received from NCA authorised officer).
- (2) Section 339ZD(2) has effect in the case of A, B or C only so far as relating to—
  - (a) the suspicion in connection with which the required notification is made, and
  - (b) matters known, suspected or believed as a result of the making of the disclosure request concerned.
- (3) Accordingly, section 339ZD(2) does not remove any requirement to make the required disclosure in relation to anything known, suspected or believed that does not result only from the making of the disclosure request.
- (4) Subsections (5) to (7) apply in a case where the required notification is made by B (notification made as a result of disclosure request received from another undertaking in the regulated sector).
- (5) Section 339ZD(2) has effect in the case of A or C only so far as relating to—
  - (a) the suspicion in connection with which the notification by B is made, and
  - (b) matters known, suspected or believed by A or C as a result of the making of that notification.
- (6) Accordingly, section 339ZD(2) does not remove any requirement to make the required disclosure in relation to anything known, suspected or believed that does not result only from the making of the notification.
- (7) Section 339ZD(2) has effect in the case of B only so far as relating to—
  - (a) the suspicion in connection with which the notification is made, and
  - (b) matters known, suspected or believed by B at the time of the making of the notification.
- (8) If a joint disclosure report is not made before the end of the applicable period (whether the required notification was made by A or B), section 339ZD(2)—
  - (a) has effect only so far as relating to any requirement to make the required disclosure that would have otherwise arisen within that period, and
  - (b) does not remove a requirement to make the required disclosure so far as arising after the end of that period on the part of any person in respect of matters that may become known, suspected or believed by the person after the time when the required notification was made.
- (9) If a joint disclosure report is not made before the end of the applicable period, the person who made the required notification must notify an NCA authorised officer that a report is not being made as soon as reasonably practicable after the period ends.
- (10) Section 339ZD(3) has effect only so far as relating to—
  - (a) the suspicion in connection with which the report is made, and

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(b) matters known, suspected or believed at the time of the making of the report.

(11) Terms used in this section have the same meanings as in section 339ZD.

#### Textual Amendments

**F81** Ss. 339ZB-339ZG inserted (27.4.2017 for specified purposes, 31.10.2017 for specified purposes) by [Criminal Finances Act 2017 \(c. 22\)](#), **ss. 11**, 58(1)(6); S.I. 2017/991, [reg. 2\(b\)](#); S.I. 2017/1028, [reg. 2\(a\)](#)

### 339ZF Section 339ZB: supplementary

- (1) A relevant disclosure made in good faith does not breach—
  - (a) an obligation of confidence owed by the person making the disclosure, or
  - (b) any other restriction on the disclosure of information, however imposed.
- (2) But a relevant disclosure may not include information obtained from a UK law enforcement agency unless that agency consents to the disclosure.
- (3) In a case where a person is acting on behalf of another (“the undertaking”) as a nominated officer—
  - (a) a relevant disclosure by the undertaking must be made by the nominated officer on behalf of the undertaking, and
  - (b) a relevant disclosure to the undertaking must be made to that officer.
- (4) Subsection (1) applies whether or not the conditions in section 339ZB were met in respect of the disclosure if the person making the disclosure did so in the reasonable belief that the conditions were met.
- (5) In this section—
 

“relevant disclosure” means any disclosure made in compliance, or intended compliance, with section 339ZB;

“UK law enforcement agency” means—

  - (a) the National Crime Agency;
  - (b) a police force in England, Scotland, Northern Ireland or Wales;
  - (c) any other person operating in England, Scotland, Northern Ireland or Wales charged with the duty of preventing, detecting, investigating or prosecuting offences.

#### Textual Amendments

**F81** Ss. 339ZB-339ZG inserted (27.4.2017 for specified purposes, 31.10.2017 for specified purposes) by [Criminal Finances Act 2017 \(c. 22\)](#), **ss. 11**, 58(1)(6); S.I. 2017/991, [reg. 2\(b\)](#); S.I. 2017/1028, [reg. 2\(a\)](#)

### 339ZG Sections 339ZB to 339ZF: interpretation

- (1) This section applies for the purposes of sections 339ZB to 339ZF.
- (2) “Disclosure request” means a request made for the purposes of condition 2 in section 339ZB(3).

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- (3) “NCA authorised officer” means a person authorised for the purposes of this Part by the Director General of the National Crime Agency.
- (4) “Nominated officer” means a person nominated to receive disclosures under section 330.
- (5) “Relevant undertaking” means any of the following—
  - (a) a credit institution;
  - (b) a financial institution;
  - (c) a professional legal adviser;
  - (d) a relevant professional adviser;
  - (e) other persons (not within paragraphs (a) to (d)) whose business consists of activities listed in paragraph 1(1) of Schedule 9.
- (6) “Required disclosure” has the same meaning as in section 330(5) or (as the case may be) section 331(5).
- (7) “Required notification” means a notification made for the purposes of condition 3 in section 339ZB(4).
- (8) For the purposes of subsection (5)—
  - (a) “credit institution” has the same meaning as in Schedule 9;
  - (b) “financial institution” means an undertaking that carries on a business in the regulated sector by virtue of any of paragraphs (b) to (i) of paragraph 1(1) of that Schedule;
  - (c) “relevant professional adviser” has the meaning given by section 333E(5).
- (9) Schedule 9 has effect for determining what is a business in the regulated sector.]

#### Textual Amendments

**F81** Ss. 339ZB-339ZG inserted (27.4.2017 for specified purposes, 31.10.2017 for specified purposes) by [Criminal Finances Act 2017 \(c. 22\)](#), **ss. 11**, 58(1)(6); S.I. 2017/991, reg. 2(b); S.I. 2017/1028, reg. 2(a)

*[<sup>F82</sup>[<sup>F83</sup>Further information]] [<sup>F83</sup>Information] orders*

#### Textual Amendments

**F82** Ss. 339ZH-339ZK and cross-heading inserted (27.4.2017 for specified purposes, 31.10.2017 in so far as not already in force) by [Criminal Finances Act 2017 \(c. 22\)](#), **ss. 12**, 58(1)(6); S.I. 2017/991, reg. 2(c) (with reg. 3(2))

**F83** Word in s. 339ZH cross-heading substituted (26.10.2023 for specified purposes) by [Economic Crime and Corporate Transparency Act 2023 \(c. 56\)](#), **ss. 185(14)(a)**, 219(1)(2)(b)

### 339ZH [<sup>F84</sup>Further information]] [<sup>F84</sup>Information] orders

- (1) A magistrates' court or (in Scotland) the sheriff may, on an application made by a relevant person, make [<sup>F85</sup>a further]] [<sup>F85</sup>an] information order if satisfied that [<sup>F86</sup>either condition 1 or condition 2]] [<sup>F86</sup>one of conditions 1 to 4] is met.
- (2) The application must—

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- (a) specify or describe the information sought under the order, and
  - (b) specify the person from whom the information is sought (“the respondent”).
- (3) [<sup>F87</sup>A further][<sup>F87</sup>An] information order is an order requiring the respondent to provide—
- (a) the information specified or described in the application for the order, or
  - (b) such other information as the court or sheriff making the order thinks appropriate,
- so far as the information is in the possession, or under the control, of the respondent.
- (4) Condition 1 for the making of [<sup>F88</sup>a further][<sup>F88</sup>an] information order is met if—
- (a) the information required to be given under the order would relate to a matter arising from a disclosure made under this Part,
  - (b) the respondent is the person who made the disclosure or is otherwise carrying on a business in the regulated sector,
  - (c) the information would assist in investigating whether a person is engaged in money laundering or in determining whether an investigation of that kind should be started, and
  - (d) it is reasonable in all the circumstances for the information to be provided.
- (5) Condition 2 for the making of [<sup>F89</sup>a further][<sup>F89</sup>an] information order is met if—
- (a) the information required to be given under the order would relate to a matter arising from a disclosure made under a corresponding disclosure requirement,
  - (b) an external request has been made to the National Crime Agency for the provision of information in connection with that disclosure,
  - (c) the respondent is carrying on a business in the regulated sector,
  - (d) the information is likely to be of substantial value to the authority that made the external request in determining any matter in connection with the disclosure, and
  - (e) it is reasonable in all the circumstances for the information to be provided.
- (6) For the purposes of subsection (5), “external request” means a request made by an authority of a foreign country which has responsibility in that country for carrying out investigations into whether a corresponding money laundering offence has been committed.
- [ Condition 3 for the making of an information order is met if—
- <sup>F90</sup>(6A) (a) the information would assist an authorised NCA officer to conduct—
- (i) operational analysis of information that is relevant to money laundering or suspected money laundering, or
  - (ii) strategic analysis identifying trends or patterns in the conduct of money laundering, or systemic deficiencies or vulnerabilities which have been, are being or are likely to be, exploited for the purposes of money laundering,
- for the purposes of the criminal intelligence function of the National Crime Agency, so far as it relates to money laundering,
- (b) the respondent is a person carrying on a business in the regulated sector,
  - (c) where the application for the order is made to a magistrates’ court, the person making the application has had regard to the code of practice under section 339ZL,
  - (d) where the application for the order is made to the sheriff—

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- (i) the application is made by a procurator fiscal at the request of the Director General of the National Crime Agency or an authorised NCA officer, and
    - (ii) the person making that request has had regard to the code of practice under section 339ZL, and
  - (e) it is reasonable in all the circumstances for the information to be provided.
- (6B) Condition 4 for the making of an information order is met if—
  - (a) a request has been made by a foreign FIU to the National Crime Agency for the provision of the information required to be given under the order,
  - (b) an authorised NCA officer has reasonable grounds to believe that the request was made only for the purpose of assisting the foreign FIU to conduct one or both of the following—
    - (i) operational analysis of information that is relevant to money laundering or suspected money laundering, or
    - (ii) strategic analysis identifying trends or patterns in the conduct of money laundering, or systematic deficiencies or vulnerabilities which have been, are being or are likely to be, exploited for the purposes of money laundering,and that the information is likely to be of substantial value to the foreign FIU in carrying out such analysis,
  - (c) the provision of the information by the National Crime Agency to the foreign FIU would be for the purposes of the criminal intelligence function of the National Crime Agency, so far as it relates to money laundering,
  - (d) the respondent is a person carrying on a business in the regulated sector,
  - (e) where the application for the order is made to a magistrates' court, the person making the application has had regard to the code of practice under section 339ZL,
  - (f) where the application for the order is made to the sheriff—
    - (i) the application is made by a procurator fiscal at the request of the Director General of the National Crime Agency or an authorised NCA officer, and
    - (ii) the person making that request has had regard to the code of practice under section 339ZL, and
  - (g) it is reasonable in all the circumstances for the information to be provided.]
- (7) [<sup>F91</sup>A further][<sup>F91</sup>An] information order must specify—
  - (a) how the information required under the order is to be provided, and
  - (b) the date by which it is to be provided.
- (8) If a person fails to comply with [<sup>F92</sup>a further][<sup>F92</sup>an] information order made by a magistrates' court, the magistrates' court may order the person to pay an amount not exceeding £5,000.
- (9) The sum mentioned in subsection (8) is to be treated as adjudged to be paid by a conviction of the court for the purposes of the Magistrates' Courts Act 1980 or (as the case may be) the Magistrates' Courts (Northern Ireland) Order 1981 (S.I. 1981/1675 (N.I. 26)).
- (10) In order to take account of changes in the value of money the Secretary of State may by regulations substitute another sum for the sum for the time being specified in subsection (8).

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- (11) Schedule 9 has effect for the purposes of this section in determining what is a business in the regulated sector.
- (12) In this section—
- [<sup>F93</sup>“authorised NCA officer” means a National Crime Agency officer authorised by the Director General (whether generally or specifically) for the purposes of this section;]
- “corresponding disclosure requirement” means a requirement to make a disclosure under the law of the foreign country concerned that corresponds to a requirement imposed by virtue of this Part;
- “corresponding money laundering offence” means an offence under the law of the foreign country concerned that would, if done in the United Kingdom, constitute an offence specified in paragraph (a), (b) or (c) of section 340(11);
- [<sup>F93</sup>“the criminal intelligence function” has the meaning given by section 1(5) of the Crime and Courts Act 2013;]
- “foreign country” means a country or territory outside the United Kingdom;
- [<sup>F93</sup>“foreign FIU” means a body in a foreign country carrying out the functions of a financial intelligence unit within the meaning of Recommendation 29 of the Financial Action Task Force (as that Recommendation has effect from time to time);]
- “relevant person” means—
- (a) in the case of an application to a magistrates' court, the Director General of the National Crime Agency or any [<sup>F94</sup>other National Crime Agency officer authorised by the Director General (whether generally or specifically) for this purpose,][<sup>F94</sup>authorised NCA officer,] or
- (b) in the case of an application to the sheriff, a procurator fiscal.

#### Textual Amendments

- F84** Word in s. 339ZH heading substituted (26.10.2023 for specified purposes) by [Economic Crime and Corporate Transparency Act 2023 \(c. 56\), ss. 185\(2\), 219\(1\)\(2\)\(b\)](#)
- F85** Word in s. 339ZH(1) substituted (26.10.2023 for specified purposes) by [Economic Crime and Corporate Transparency Act 2023 \(c. 56\), ss. 185\(3\)\(a\), 219\(1\)\(2\)\(b\)](#)
- F86** Words in s. 339ZH(1) substituted (26.10.2023 for specified purposes) by [Economic Crime and Corporate Transparency Act 2023 \(c. 56\), ss. 185\(3\)\(b\), 219\(1\)\(2\)\(b\)](#)
- F87** Word in s. 339ZH(3) substituted (26.10.2023 for specified purposes) by [Economic Crime and Corporate Transparency Act 2023 \(c. 56\), ss. 185\(4\), 219\(1\)\(2\)\(b\)](#)
- F88** Word in s. 339ZH(4) substituted (26.10.2023 for specified purposes) by [Economic Crime and Corporate Transparency Act 2023 \(c. 56\), ss. 185\(5\), 219\(1\)\(2\)\(b\)](#)
- F89** Word in s. 339ZH(5) substituted (26.10.2023 for specified purposes) by [Economic Crime and Corporate Transparency Act 2023 \(c. 56\), ss. 185\(6\), 219\(1\)\(2\)\(b\)](#)
- F90** S. 339ZH(6A)(6B) inserted (26.10.2023 for specified purposes) by [Economic Crime and Corporate Transparency Act 2023 \(c. 56\), ss. 185\(7\), 219\(1\)\(2\)\(b\)](#)
- F91** Word in s. 339ZH(7) substituted (26.10.2023 for specified purposes) by [Economic Crime and Corporate Transparency Act 2023 \(c. 56\), ss. 185\(8\), 219\(1\)\(2\)\(b\)](#)
- F92** Word in s. 339ZH(8) substituted (26.10.2023 for specified purposes) by [Economic Crime and Corporate Transparency Act 2023 \(c. 56\), ss. 185\(9\), 219\(1\)\(2\)\(b\)](#)
- F93** Words in s. 339ZH(12) inserted (26.10.2023 for specified purposes) by [Economic Crime and Corporate Transparency Act 2023 \(c. 56\), ss. 185\(10\), 219\(1\)\(2\)\(b\)](#)

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**F94** Words in s. 339ZH(12) substituted (26.10.2023 for specified purposes) by [Economic Crime and Corporate Transparency Act 2023 \(c. 56\)](#), ss. **185(11)**, 219(1)(2)(b)

### **Code of practice about certain information orders**

**339ZL**

- (1) The Secretary of State must make a code of practice in connection with the exercise of the following functions by the Director General of the National Crime Agency or an authorised NCA officer—
- (a) the making of an application to the magistrates' court for an information order in reliance on Condition 3 or 4 in section 339ZH being met;
  - (b) the making of a request to a procurator fiscal for the procurator fiscal to apply for an information order in reliance on Condition 3 or 4 in section 339ZH being met.
- (2) Where the Secretary of State proposes to issue a code of practice the Secretary of State must—
- (a) publish a draft,
  - (b) consider any representations made about the draft, and
  - (c) if the Secretary of State thinks appropriate, modify the draft in the light of any such representations.
- (3) A requirement in paragraph (a), (b) or (c) of subsection (2) may be satisfied by the carrying out of the action required by the paragraph in question before this section comes into force.
- (4) The Secretary of State must lay a draft of the code before Parliament.
- (5) When the Secretary of State has laid a draft of the code before Parliament the Secretary of State may bring it into operation by regulations.
- (6) The Secretary of State may revise the whole or any part of the code and issue the code as revised; and subsections (2) to (5) apply to a revised code as they apply to the original code.
- (7) A failure by a person to comply with a provision of the code does not of itself make the person liable to criminal or civil proceedings.
- (8) The code is admissible in evidence in criminal or civil proceedings and is to be taken into account by a court or tribunal in any case in which it appears to the court or tribunal to be relevant.
- (9) A code of practice made under this section may be combined with a code of practice under section 22F of the Terrorism Act 2000 (code of practice relating to information orders under section 22B(1A) of that Act).
- (10) In this section “authorised NCA officer” has the meaning given in section 339ZH(12).]

#### **Textual Amendments**

**F95** S. 339ZL inserted (26.10.2023) by [Economic Crime and Corporate Transparency Act 2023 \(c. 56\)](#), ss. **185(12)**, 219(2)(h)

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### 339ZI Statements

- (1) A statement made by a person in response to [<sup>F96</sup>a further][<sup>F96</sup>an] information order may not be used in evidence against the person in criminal proceedings.
- (2) Subsection (1) does not apply—
  - (a) in the case of proceedings under this Part,
  - (b) on a prosecution for perjury, or
  - (c) on a prosecution for some other offence where, in giving evidence, the person makes a statement inconsistent with the statement mentioned in subsection (1).
- (3) A statement may not be used by virtue of subsection (2)(c) unless—
  - (a) evidence relating to it is adduced, or
  - (b) a question relating to it is asked,
 by or on behalf of the person in the proceedings arising out of the prosecution.
- (4) In subsection (2)(b) the reference to a prosecution for perjury is—
  - (a) in the case of England and Wales, a reference to a prosecution for an offence under section 5 of the Perjury Act 1911;
  - (b) in the case of Northern Ireland, a reference to a prosecution for an offence under Article 10 of the Perjury (Northern Ireland) Order 1979 (S.I. 1979/1714 (N.I. 19)).

#### Textual Amendments

- F96** Word in s. 339ZI(1) substituted (26.10.2023 for specified purposes) by [Economic Crime and Corporate Transparency Act 2023 \(c. 56\)](#), **ss. 185(14)(b)**, 219(1)(2)(b)

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

- C5** S. 339ZI applied by S.I. 2003/425, art. 12A(3) (as inserted (31.1.2018) by [The Proceeds of Crime Act 2002 \(Investigations in different parts of the United Kingdom\) \(Amendment\) Order 2017 \(S.I. 2017/1280\)](#), art. 1(3), **Sch. para. 3**)
- C6** S. 339ZI applied by S.I. 2003/425, art. 12B(3) (as inserted (31.1.2018) by [The Proceeds of Crime Act 2002 \(Investigations in different parts of the United Kingdom\) \(Amendment\) Order 2017 \(S.I. 2017/1280\)](#), art. 1(3), **Sch. para. 3**)
- C7** S. 339ZI applied by S.I. 2003/425, art. 22A(3) (as inserted (31.1.2018) by [The Proceeds of Crime Act 2002 \(Investigations in different parts of the United Kingdom\) \(Amendment\) Order 2017 \(S.I. 2017/1280\)](#), art. 1(3), **Sch. para. 4**)
- C8** S. 339ZI applied by S.I. 2003/425, art. 22B(3) (as inserted (31.1.2018) by [The Proceeds of Crime Act 2002 \(Investigations in different parts of the United Kingdom\) \(Amendment\) Order 2017 \(S.I. 2017/1280\)](#), art. 1(3), **Sch. para. 4**)
- C9** S. 339ZI applied by S.I. 2003/425, art. 32A(3) (as inserted (31.1.2018) by [The Proceeds of Crime Act 2002 \(Investigations in different parts of the United Kingdom\) \(Amendment\) Order 2017 \(S.I. 2017/1280\)](#), art. 1(3), **Sch. para. 5**)
- C10** S. 339ZI applied by S.I. 2003/425, art. 32B(3) (as inserted (31.1.2018) by [The Proceeds of Crime Act 2002 \(Investigations in different parts of the United Kingdom\) \(Amendment\) Order 2017 \(S.I. 2017/1280\)](#), art. 1(3), **Sch. para. 5**)



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### 339ZJ Appeals

- (1) An appeal from a decision on an application for [F97 a further][F97 an] information order lies to the relevant appeal court.
- (2) An appeal under this section lies at the instance of any person who was a party to the proceedings on the application.
- (3) The “relevant appeal court” is—
  - (a) the Crown Court, in the case of a decision made by a magistrates' court in England and Wales;
  - (b) a county court, in the case of a decision made by a magistrates' court in Northern Ireland;
  - (c) the Sheriff Appeal Court, in the case of a decision made by the sheriff.
- (4) On an appeal under this section the relevant appeal court may—
  - (a) make or (as the case may be) discharge [F98 a further][F98 an] information order, or
  - (b) vary the order.

#### Textual Amendments

**F97** Word in s. 339ZJ(1) substituted (26.10.2023 for specified purposes) by [Economic Crime and Corporate Transparency Act 2023 \(c. 56\)](#), [ss. 185\(14\)\(c\)](#), 219(1)(2)(b)

**F98** Word in s. 339ZJ(4)(a) substituted (26.10.2023 for specified purposes) by [Economic Crime and Corporate Transparency Act 2023 \(c. 56\)](#), [ss. 185\(14\)\(c\)](#), 219(1)(2)(b)

### 339ZK Supplementary

- (1) [F99 A further][F99 An] information order does not confer the right to require a person to provide privileged information.
- (2) “Privileged information” is information which a person would be entitled to refuse to provide on grounds of legal professional privilege in proceedings in the High Court or, in Scotland, legal privilege as defined by section 412.
- (3) Information provided in pursuance of [F100 a further][F100 an] information order is not to be taken to breach any restriction on the disclosure of information (however imposed).
- (4) An application for [F101 a further][F101 an] information order may be heard and determined in private.
- (5) Rules of court may make provision as to the practice and procedure to be followed in connection with proceedings relating to [F102 further] information orders.]

#### Textual Amendments

**F99** Word in s. 339ZK(1) substituted (26.10.2023 for specified purposes) by [Economic Crime and Corporate Transparency Act 2023 \(c. 56\)](#), [ss. 185\(14\)\(d\)\(i\)](#), 219(1)(2)(b)

**F100** Word in s. 339ZK(3) substituted (26.10.2023 for specified purposes) by [Economic Crime and Corporate Transparency Act 2023 \(c. 56\)](#), [ss. 185\(14\)\(d\)\(ii\)](#), 219(1)(2)(b)

**F101** Word in s. 339ZK(4) substituted (26.10.2023 for specified purposes) by [Economic Crime and Corporate Transparency Act 2023 \(c. 56\)](#), [ss. 185\(14\)\(d\)\(iii\)](#), 219(1)(2)(b)

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**F102** Word in s. 339ZK(5) omitted (26.10.2023 for specified purposes) by virtue of [Economic Crime and Corporate Transparency Act 2023 \(c. 56\)](#), [ss. 185\(14\)\(d\)\(iv\)](#), [219\(1\)\(2\)\(b\)](#)

### *[<sup>F103</sup>Threshold amounts*

#### **Textual Amendments**

**F103** S. 339A and cross-heading inserted (1.7.2005) by [Serious Organised Crime and Police Act 2005 \(c. 15\)](#), [ss. 103\(5\)](#), [178\(8\)](#); [S.I. 2005/1521](#), [art. 3\(1\)\(c\)](#)

### **339A Threshold amounts**

[<sup>F104</sup>(1) In this section—

- (a) subsections (2) to (6) apply for the purposes of sections 327(2C), 328(5) and 329(2C), and
- (b) subsection (6A) applies for the purposes of sections 327(2D), 328(6) and 329(2D).]

(2) The threshold amount for acts done by a deposit-taking body [<sup>F105</sup>, electronic money institution or payment institution] in operating an account is £<sup>F106</sup>1,000] unless a higher amount is specified under the following provisions of this section (in which event it is that higher amount).

(3) An officer of Revenue and Customs, or a constable, may specify the threshold amount for acts done by a deposit-taking body [<sup>F107</sup>, electronic money institution or payment institution] in operating an account—

- (a) when he gives consent, or gives notice refusing consent, to the [<sup>F108</sup>body's or institution's] doing of an act mentioned in section 327(1), 328(1) or 329(1) in opening, or operating, the account or a related account, or
- (b) on a request from the [<sup>F109</sup>body or institution].

(4) Where the threshold amount for acts done in operating an account is specified under subsection (3) or this subsection, an officer of Revenue and Customs, or a constable, may vary the amount (whether on a request from the deposit-taking body [<sup>F110</sup>, electronic money institution or payment institution] or otherwise) by specifying a different amount.

(5) Different threshold amounts may be specified under subsections (3) and (4) for different acts done in operating the same account.

(6) The amount specified under subsection (3) or (4) as the threshold amount for acts done in operating an account must, when specified, not be less than the amount specified in subsection (2).

[ The threshold amount for acts done by a person carrying on business in the regulated <sup>F111</sup>(6A) sector, for the purposes of the termination of a business relationship with a customer or client, is £1000.]

(7) The Secretary of State may by order vary the amount for the time being specified in subsection (2) [<sup>F112</sup>or (6A)].

(8) For the purposes of this section, an account is related to another if each is maintained with the same deposit-taking body [<sup>F113</sup>, electronic money institution or payment

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institution] and there is a person who, in relation to each account, is the person or one of the persons entitled to instruct the body [<sup>F114</sup>or institution] as respects the operation of the account.]

#### Textual Amendments

- F104** S. 339A(1) substituted (26.10.2023) by [Economic Crime and Corporate Transparency Act 2023 \(c. 56\)](#), [ss. 182\(5\)\(a\)](#), [219\(2\)\(f\)](#)
- F105** Words in s. 339A(2) inserted (29.6.2021) by [Financial Services Act 2021 \(c. 22\)](#), [ss. 32\(5\)\(a\)](#), [49\(2\)\(b\)](#)
- F106** Sum in s. 339A(2) substituted (5.1.2023) by [The Proceeds of Crime \(Money Laundering\) \(Threshold Amount\) Order 2022 \(S.I. 2022/1355\)](#), [arts. 1\(1\)](#), [2](#)
- F107** Words in s. 339A(3) inserted (29.6.2021) by [Financial Services Act 2021 \(c. 22\)](#), [ss. 32\(5\)\(b\)](#), [49\(2\)\(b\)](#)
- F108** Words in s. 339A(3)(a) substituted (29.6.2021) by [Financial Services Act 2021 \(c. 22\)](#), [ss. 32\(5\)\(c\)](#), [49\(2\)\(b\)](#)
- F109** Words in s. 339A(3)(b) substituted (29.6.2021) by [Financial Services Act 2021 \(c. 22\)](#), [ss. 32\(5\)\(d\)](#), [49\(2\)\(b\)](#)
- F110** Words in s. 339A(4) inserted (29.6.2021) by [Financial Services Act 2021 \(c. 22\)](#), [ss. 32\(5\)\(e\)](#), [49\(2\)\(b\)](#)
- F111** S. 339A(6A) inserted (26.10.2023) by [Economic Crime and Corporate Transparency Act 2023 \(c. 56\)](#), [ss. 182\(5\)\(b\)](#), [219\(2\)\(f\)](#)
- F112** Words in s. 339A(7) inserted (26.10.2023) by [Economic Crime and Corporate Transparency Act 2023 \(c. 56\)](#), [ss. 182\(5\)\(c\)](#), [219\(2\)\(f\)](#)
- F113** Words in s. 339A(8) inserted (29.6.2021) by [Financial Services Act 2021 \(c. 22\)](#), [ss. 32\(5\)\(f\)\(i\)](#), [49\(2\)\(b\)](#)
- F114** Words in s. 339A(8) inserted (29.6.2021) by [Financial Services Act 2021 \(c. 22\)](#), [ss. 32\(5\)\(f\)\(ii\)](#), [49\(2\)\(b\)](#)

### Interpretation

#### 340 Interpretation

- (1) This section applies for the purposes of this Part.
- (2) 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.
- (3) Property is criminal property if—
  - (a) 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
  - (b) the alleged offender knows or suspects that it constitutes or represents such a benefit.
- (4) It is immaterial—
  - (a) who carried out the conduct;
  - (b) who benefited from it;
  - (c) whether the conduct occurred before or after the passing of this Act.
- (5) A person benefits from conduct if he obtains property as a result of or in connection with the conduct.

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- (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) Money laundering is an act which—
- (a) constitutes an offence under section 327, 328 or 329,
  - (b) constitutes an attempt, conspiracy or incitement to commit an offence specified in paragraph (a),
  - (c) constitutes aiding, abetting, counselling or procuring the commission of an offence specified in paragraph (a), or
  - (d) would constitute an offence specified in paragraph (a), (b) or (c) if done in the United Kingdom.
- (12) For the purposes of a disclosure to a nominated officer—
- (a) references to a person’s employer include any body, association or organisation (including a voluntary organisation) in connection with whose activities the person exercises a function (whether or not for gain or reward), and
  - (b) references to employment must be construed accordingly.
- (13) References to a constable include references to a person authorised for the purposes of this Part by [<sup>F115</sup>the [<sup>F116</sup>Director General of the National Crime Agency]].
- [<sup>F117</sup>(14) “Deposit-taking body” means—
- (a) a business which engages in the activity of accepting deposits, <sup>F118</sup>...
  - (b) the National Savings Bank [<sup>F119</sup>, or
  - (c) a person specified, or of a description specified, in regulations made by the Treasury or the Secretary of State.]]

[<sup>F120</sup>(14A) In subsection (14)(a)—

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- (a) the reference to the activity of accepting deposits is a reference to that activity so far as it is, for the time being, a regulated activity for the purposes of the Financial Services and Markets Act 2000 by virtue of an order under section 22 of that Act, but
  - (b) the reference to a business which engages in that activity does not include a person specified, or of a description specified, in regulations made by the Treasury or the Secretary of State.
- (14B) Before making regulations under subsection (14A)(b), the Treasury or the Secretary of State (as appropriate) must consult such persons likely to be affected by the regulations, or such representatives of such persons, as they consider appropriate.
- (14C) “Electronic money institution” has the same meaning as in the Electronic Money Regulations 2011 (S.I. 2011/99) (see regulation 2 of those Regulations).]
- [<sup>F121</sup>(15) “[<sup>F122</sup>Further information][<sup>F122</sup>Information] order” means an order made under section 339ZH.]
- [<sup>F123</sup>(16) “Payment institution” means an authorised payment institution or a small payment institution (each as defined in regulation 2 of the Payment Services Regulations 2017 (S.I. 2017/752)).]
- [<sup>F124</sup>(17) “Business relationship” means a business, professional or commercial relationship between a person carrying on business in the regulated sector and a customer or client, where the relationship—
- (a) arises out of the business of that person, and
  - (b) is expected by that person, at the time when contact is established, to have an element of duration.]

### Textual Amendments

- F115** Words in s. 340(13) substituted (1.4.2006) by [Serious Organised Crime and Police Act 2005 \(c. 15\)](#), s. 178(8), [Sch. 4 para. 174](#); S.I. 2006/378, art. 4(1), Sch. para. 10
- F116** Words in s. 340(13) substituted (7.10.2013) by [Crime and Courts Act 2013 \(c. 22\)](#), s. 61(2), [Sch. 8 para. 135](#); S.I. 2013/1682, art. 3(v)
- F117** S. 340(14) inserted (1.7.2005) by [Serious Organised Crime and Police Act 2005 \(c. 15\)](#), [ss. 103\(6\)](#), 178(8); S.I. 2005/1521, art. 3(1)(c)
- F118** Word in s. 340(14)(a) omitted (29.6.2021) by virtue of [Financial Services Act 2021 \(c. 22\)](#), [ss. 32\(6\)\(a\)\(i\)](#), 49(2)(b)
- F119** S. 340(14)(c) and word inserted (29.6.2021) by [Financial Services Act 2021 \(c. 22\)](#), [ss. 32\(6\)\(a\)\(ii\)](#), 49(2)(b)
- F120** S. 340(14A)-(14C) inserted (29.6.2021) by [Financial Services Act 2021 \(c. 22\)](#), [ss. 32\(6\)\(b\)](#), 49(2)(b)
- F121** S. 340(15) inserted (27.4.2017 for specified purposes, 31.10.2017 in so far as not already in force) by [Criminal Finances Act 2017 \(c. 22\)](#), s. 58(5)(6), [Sch. 5 para. 38](#); S.I. 2017/991, reg. 2(s)
- F122** Word in s. 340(15) substituted (26.10.2023 for specified purposes) by [Economic Crime and Corporate Transparency Act 2023 \(c. 56\)](#), [ss. 185\(14\)\(e\)](#), 219(1)(2)(b)
- F123** S. 340(16) inserted (29.6.2021) by [Financial Services Act 2021 \(c. 22\)](#), [ss. 32\(6\)\(c\)](#), 49(2)(b)
- F124** S. 340(17) inserted (26.10.2023) by [Economic Crime and Corporate Transparency Act 2023 \(c. 56\)](#), [ss. 182\(6\)](#), 219(2)(f)

### Modifications etc. (not altering text)

- C11** S. 340(11)(b) modified (E.W.N.I.) (1.10.2008) by [Serious Crime Act 2007 \(c. 27\)](#), s. 94(1), [Sch. 6 para. 44\(a\)](#) (with [Sch. 13 para. 5](#)); S.I. 2008/2504, art. 2(a)

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#### **Commencement Information**

**I14** S. 340 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](#))

**Status:**

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