



# Proceeds of Crime Act 2002

## 2002 CHAPTER 29

### PART 6

#### REVENUE FUNCTIONS

##### *General functions*

#### **317** [<sup>F1</sup>The National Crime Agency's] general Revenue functions

- (1) For the purposes of this section the qualifying condition is that [<sup>F2</sup>the National Crime Agency] has reasonable grounds to suspect that—
  - (a) income arising or a gain accruing to a person in respect of a chargeable period is chargeable to income tax or is a chargeable gain (as the case may be) and arises or accrues as a result of the person's or another's criminal conduct (whether wholly or partly and whether directly or indirectly), or
  - (b) a company is chargeable to corporation tax on its profits arising in respect of a chargeable period and the profits arise as a result of the company's or another person's criminal conduct (whether wholly or partly and whether directly or indirectly).
- (2) If the qualifying condition is satisfied [<sup>F2</sup>the National Crime Agency] may serve on the Commissioners of Inland Revenue (the Board) a notice which—
  - (a) specifies the person or the company (as the case may be) and the period, and
  - (b) states that [<sup>F2</sup>the National Crime Agency] intends to carry out, in relation to the person or the company (as the case may be) and in respect of the period, such of the general Revenue functions as are specified in the notice.
- (3) Service of a notice under subsection (2) vests in [<sup>F2</sup>the National Crime Agency], in relation to the person or the company (as the case may be) and in respect of the period, such of the general Revenue functions as are specified in the notice; but this is subject to section 318.
- (4) [<sup>F2</sup>the National Crime Agency]—

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**Changes to legislation:** *Proceeds of Crime Act 2002, Section 317 is up to date with all changes known to be in force on or before 19 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

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- (a) may at any time serve on the Board a notice of withdrawal of the notice under subsection (2);
  - (b) must serve such a notice of withdrawal on the Board if the qualifying condition ceases to be satisfied.
- (5) A notice under subsection (2) and a notice of withdrawal under subsection (4) may be in respect of one or more periods.
- (6) Service of a notice under subsection (4) divests [<sup>F2</sup>the National Crime Agency] of the functions concerned in relation to the person or the company (as the case may be) and in respect of the period or periods specified in the notice.
- (7) The vesting of a function in [<sup>F2</sup>the National Crime Agency] under this section does not divest the Board or an officer of the Board of the function.
- (8) If—
- (a) apart from this section the Board’s authorisation would be required for the exercise of a function, and
  - (b) the function is vested in [<sup>F2</sup>the National Crime Agency] under this section, the authorisation is not required in relation to the function as so vested.
- (9) It is immaterial whether a chargeable period or any part of it falls before or after the passing of this Act.

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#### Textual Amendments

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

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

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

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