



# Proceeds of Crime Act 2002

## 2002 CHAPTER 29

### PART 6

#### REVENUE FUNCTIONS

##### *General functions*

#### **318 Revenue functions regarding employment**

- (1) Subsection (2) applies if—
  - (a) [<sup>F1</sup>the National Crime Agency] serves a notice or notices under section 317(2) in relation to a company and in respect of a period or periods, and
  - (b) the company is an employer.
- (2) The general Revenue functions vested in [<sup>F1</sup>the National Crime Agency] do not include functions relating to any requirement which—
  - (a) is imposed on the company in its capacity as employer, and
  - (b) relates to a year of assessment which does not fall wholly within the period or periods.
- (3) Subsection (4) applies if—
  - (a) [<sup>F1</sup>the National Crime Agency] serves a notice or notices under section 317(2) in relation to an individual and in respect of a year or years of assessment, and
  - (b) the individual is a self-employed earner.
- (4) The general Revenue functions vested in [<sup>F1</sup>the National Crime Agency] do not include functions relating to any liability to pay Class 2 contributions in respect of a period which does not fall wholly within the year or years of assessment.
- (5) In this section in its application to Great Britain—
  - (a) “self-employed earner” has the meaning given by section 2(1)(b) of the Social Security Contributions and Benefits Act 1992 (c. 4);
  - (b) “Class 2 contributions” must be construed in accordance with section 1(2)(c) of that Act.

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**Changes to legislation:** *Proceeds of Crime Act 2002, Section 318 is up to date with all changes known to be in force on or before 24 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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- (6) In this section in its application to Northern Ireland—
- (a) “self-employed earner” has the meaning given by section 2(1)(b) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7);
  - (b) “Class 2 contributions” must be construed in accordance with section 1(2)(c) of that Act.

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#### **Textual Amendments**

- F1** Words in s. 318 substituted (7.10.2013) by [Crime and Courts Act 2013 \(c. 22\)](#), s. 61(2), [Sch. 8 para. 123](#); [S.I. 2013/1682](#), art. 3(v)

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#### **Commencement Information**

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

**Changes to legislation:**

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

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

- 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\(4\)](#)