

2015 No. 124

PROCEEDS OF CRIME

**The Proceeds of Crime Act 2002 (Disclosure of Information to
and by Lord Advocate and Scottish Ministers) Amendment
Order 2015**

Made - - - - *17th March 2015*

Coming into force - - *18th March 2015*

The Scottish Ministers make the following Order in exercise of the powers conferred by sections 439(6) and 441(9) of the Proceeds of Crime Act 2002(a) and all other powers enabling them to do so.

In accordance with section 459(6)(b) of that Act(b), a draft of this instrument has been laid before and approved by resolution of the Scottish Parliament.

Citation and commencement

1. This Order may be cited as the Proceeds of Crime Act 2002 (Disclosure of Information to and by Lord Advocate and Scottish Ministers) Amendment Order 2015 and comes into force on the day after the day on which it is made.

Amendment of the Proceeds of Crime Act 2002 (Disclosure of Information to and by Lord Advocate and Scottish Ministers) Order 2003

2.—(1) The Proceeds of Crime Act 2002 (Disclosure of Information to and by Lord Advocate and Scottish Ministers) Order 2003(c) is amended as follows.

(2) In article 3 (disclosure of information by Lord Advocate and by Scottish Ministers), after paragraph (d), insert—

“(e) the functions of Revenue Scotland relating to the collection and management of the devolved taxes (within the meaning of section 80A(4) of the Scotland Act 1998)(d).”.

(a) 2002 c.29.

(b) Section 459(6)(b) has been modified by paragraph 5 of schedule 3 to the Interpretation and Legislative Reform (Scotland) Act 2010 (asp 10).

(c) S.S.I. 2003/93, amended by S.I. 2013/472 and S.S.I. 2014/49.

(d) 1998 c.46. Section 80A was inserted by section 23(2) of the Scotland Act 2012 (c.11).

(3) In the Schedule (persons designated as permitted persons for the purposes of section 439 of the Proceeds of Crime Act 2002), after the entry relating to the department of the Environment in Northern Ireland, insert the entry set out in the following table—

<i>Column 1</i> <i>(permitted persons)</i>	<i>Column 2</i> <i>(functions specified)</i>
Revenue Scotland	Functions relating to the collection and management of the devolved taxes (within the meaning of section 80A(4) of the Scotland Act 1998).

St Andrew's House,
Edinburgh
17th March 2015

JOHN SWINNEY
A member of the Scottish Government

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the Proceeds of Crime Act 2002 (Disclosure of Information to and by Lord Advocate and Scottish Ministers) Order 2003 (“the principal Order”), which provides for the disclosure of information to and by the Lord Advocate and the Scottish Ministers in connection with their functions under the Proceeds of Crime Act 2002 (“the 2002 Act”). It has effect throughout the United Kingdom.

Article 3 of the principal Order designates certain functions, which the Scottish Ministers think are of a public nature, for the purposes of section 441(2)(j) and (9) of the 2002 Act. Article 2(2) of this Order amends the list of designated functions to include the functions of Revenue Scotland.

The Schedule to the principal Order designates as permitted persons, for the purposes of section 439 of the 2002 Act, the persons listed in column 1 of that Schedule. The designations are made in respect of the functions specified in relation to those persons in column 2 of that Schedule. Article 2(3) of this Order amends the Schedule to the principal Order to designate Revenue Scotland as a permitted person in relation to its specified functions.

By virtue of sections 439(3) and 441(7) of the 2002 Act, this Order has effect subject to the provisions of the Data Protection Act 1998 (c.29) and Part 1 of the Regulation of Investigatory Powers Act 2000 (c.23).

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