
MILLINGTON AND
SUTHERLAND WILLIAMS
ON
THE PROCEEDS
OF CRIME
SIXTH EDITION

EDITED BY
MARK SUTHERLAND WILLIAMS
WILLIAM HAYS
MICHAEL HOPMEIER
PAUL JARVIS RUPERT JONES
OLIVER POWELL HENRY SKUDRA



OXFORD

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OXFORD
UNIVERSITY PRESS

OXFORD
UNIVERSITY PRESS

Great Clarendon Street, Oxford, OX2 6DP,
United Kingdom

Oxford University Press is a department of the University of Oxford.
It furthers the University's objective of excellence in research, scholarship,
and education by publishing worldwide. Oxford is a registered trade mark of
Oxford University Press in the UK and in certain other countries

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Henry Skudra, Paul Jarvis, Oliver Powell 2023

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First Edition published in 2003

Second Edition published in 2007

Third Edition published in 2007

Fourth Edition published in 2013

Fifth Edition published in 2018

Sixth Edition published in 2023

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Published in the United States of America by Oxford University Press
198 Madison Avenue, New York, NY 10016, United States of America

British Library Cataloguing in Publication Data

Data available

Library of Congress Control Number: 2023934600

ISBN 978-0-19-286800-8

Printed and bound in the UK by
TJ Books Limited

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'Time passes. Listen. Time passes'—Dylan Thomas

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FOREWORD TO THE SIXTH EDITION

by Sir Andrew Edis

This year will be the twentieth anniversary of the Proceeds of Crime Act 2002, which received the Royal Assent on 24 July that year. It dealt with all aspects of the regime for the recovery of the proceeds of crime and contained much that was new.

In 2020 the Law Commission published a Consultation Paper on Confiscation which identifies a number of significant difficulties with the law and practice of confiscation. This jurisdiction involves the consequences of a criminal conviction for the assets of the convicted person. It will often be very unclear what those assets are, and who else may have an interest in them. That is the nature of criminal activity. Commonly in the case of sophisticated crime considerable effort will have been expended on ensuring that the assets are hard to find. In many cases the proceeds of crime may have been dissipated although the defendant may not be able to give credible evidence about what has happened to them. Untangling the identity and ownership of property may require a court to make findings about legal issues with which the criminal courts are not familiar.

The law also continues to develop at speed in relation to the statutory powers which allow the courts to make ancillary orders designed to freeze and locate assets in civil recovery proceedings as well as in confiscation. Account freezing orders, unexplained wealth orders, and bank account forfeiture orders were added to restraint orders, disclosure orders, and property freezing orders. Most of these were in force at the time of the 5th edition of this work, but utilised only more recently. Since then, there has been important case law on their use.

International arrangements involving the European Union were under negotiation at the time of the 5th edition. The position has moved on since then.

Authoritative, comprehensive, and clear guidance across the whole field of criminal and civil powers to deprive offenders of the proceeds of their crime, and to turn the benefit of those proceeds to the public good instead, is essential. The authors of this work have undertaken the task of providing that guidance, and of ensuring that by the production of this 6th edition it is brought up to date. By doing so, they have contributed in an important way to the proper functioning of this complex system by informing practitioners and judges about it.

I would suggest that this is a field where the courts are often reliant on the skill and accuracy with which cases are prepared and presented by all the legal teams involved. It will be a rare judge who has the whole of this complex legal system at the forefront of their mind at all times, and also has full knowledge of the underlying property law. In this situation, this book is warmly to be welcomed as a source of help both for the lawyers and judges in this important area of work.

ANDREW EDIS
LORD JUSTICE EDIS
Royal Courts of Justice, 2022

PREFACE TO THE SIXTH EDITION

It is over twenty years since Trevor Millington and I met one lunchtime at the National Liberal Club in London to discuss the prospect of penning a textbook on confiscation law, an area of legal practice that was about to change considerably after the introduction of the Proceeds of Crime Act in 2002 ('POCA'). I vividly recall our enthusiasm for the idea. Our intention and aspiration was to fill what we believed to be a gap in the market by producing a simple, practitioner-friendly, transportable, but authoritative guide on what for many would be their first outing into this much talked about, but often misunderstood, field of jurisprudence, at a time when the internet and online research was largely in its infancy and the professions were familiar with turning to textbooks as their first port of call for advice and guidance on any given area.

Importantly, bearing in mind Trevor was part of a small unit within the Office for the Solicitor of HM Customs and Excise at that stage, and I was one of the few practitioners at the Bar focusing on asset forfeiture cases, we wanted to share the knowledge we had accumulated by producing a book that was as digestible for the high street solicitor as it was for the crown court judge (who would for the first time be hearing certain types of proceeds of crime matters, such as restraint and receivership applications, following the transfer of those disciplines from the High Court to the circuit bench).

Thereafter we identified the chapter titles and the likely content with reference to the new Act and the case law and legislation that had preceded it under the Drug Trafficking Offences Act 1986, Criminal Justice Act 1988, and the Drug Trafficking Act 1994. Picking up that first edition, as I have had cause to do so recently, reminded me of how dependent we were on those previous Acts and the authorities surrounding them, both reported and unreported, to provide a steer on how to interpret POCA and to advance how POCA was likely to be received and implemented by the courts, with the additional complexity that the 'old' legislation was intended to run alongside the 'new' Act for the foreseeable future, meaning our book would need to cover both in some detail.

For the truly new areas, such as Part 5 of the Act and the creation of the Assets Recovery Agency (as it then was), we relied on best guesses to give the reader a tangible flavour of how the new legislation might operate and how it was likely to be received by the courts, referencing on occasion overseas experiences that could come to bear in what was likely to be a brave new world of asset confiscation and forfeiture. This was an approach that required certain risks. These were pioneering days. We had to be audacious at times, in an attempt to commit to a position, in the likely knowledge that others, including the courts, might take a different view. But such is the nature of any book of value at the start of a new defining Act.

To want to see the law developed in order to create certainty in its application and conformity in its interpretation remains as important today as it was twenty years ago. The best legal executives, solicitors and barristers of today still want to see that. I take some pride in the fact that this book may have contributed in a small way to that debate and the jurisprudence and case law that followed it, quoted and cited as this book has been some twenty-three times in the 2020 Law Commission publication and consultation, 'Confiscation under Part 2 of the

Proceeds of Crime Act 2002' (the Law Commission, 17 September 2020) and several more times in the final report, 'Confiscation of the Proceeds of Crime after Conviction' (the Law Commission, 8 November 2022), together with being regularly cited by the senior courts and establishing itself as one of the leading works.

Much has changed in the past twenty years, but, perhaps inevitably, much has stayed stubbornly the same. It to an extent remains disappointing that in recent years there has been a degree of paralysis in terms of pursuing the proceeds of criminal conduct, with at least one agency charged with the investigation and recovery of the proceeds of crime referring in its annual report to the coronavirus as the reason they have yet again not delivered on the results they may have wished for. The use of restraint orders, receivership orders, civil recovery orders are, according to some working in this area, still not being utilised in the way they once were or were intended to be, with some prosecutors and investigators fearing the cost consequences of making applications or being unclear about how and when to do so, while the amount of fraud (including cyber fraud), money laundering, and acquisitive crime, continues to increase.

Beyond the above, the growth of case law in the last two decades has been significant. The first edition contained some 360 cases. The fifth edition contained almost 1,000 cases. Few areas of the law, as the Law Commission itself has observed, have seen such a volume of litigation within such a relatively short period. Such an increase is perhaps reflective not only of the importance of this particular area, but also of its legislative complexity.

As I pause to reflect on the last two decades, I cannot help but recall just as vividly as the inception of this book the telephone call I received from the coroner while away with my family in 2012. Trevor Millington OBE had passed away of natural, but possibly avoidable, causes at the young age of fifty-three.

For the first three editions it had been just the two of us updating and writing the entire content. Following Trevor's sad and untimely death, I took the decision to bring others on board, to a degree out of necessity, but also to develop and grow the work, helping to secure Trevor's legacy. Initially I collaborated with Michael Hopmeier and Rupert Jones, two highly valued friends as well as co-authors, who brought their considerable expertise and experience to the book, and then with a host of leading practitioners as contributors to assist with the updating of the text.

In this new edition that family of editors has expanded once again to include four 'stars of the Bar', two of whom I am lucky enough to have known almost since their days in pupillage. It gives me great pleasure to see the successes of those around me and to hopefully in some modest way help them develop as practitioners as Trevor Millington helped me. The additional and learned contributions of Henry Skudra, Oliver Powell, Paul Jarvis, and Will Hays, together with the other eighteen or so extremely talented and experienced contributors, will not only assist in cementing the value of this book, but hopefully ensure its continuance for future editions. I know I speak for both Rupert Jones and Michael Hopmeier when I relay our immense gratitude for their hard work and dedication to this project.

This introduction would not be complete without once again, on behalf of all involved, recognising the patience and understanding of our families and loved ones whilst this book has been in production, and to whom this book is once again dedicated.

In this sixth edition we have strived to keep to the original formula, namely that of a straightforward, easily digestible work on this, at times, complex area of the law. Whether we have succeeded we will again leave for others to decide. Any views expressed are not intended to be binding upon or representative of the editors or contributors to this work.

Lastly, we thank our publishers, Oxford University Press, and Sir Andrew Edis, Lord Justice of Appeal and Senior Presiding Judge, for kindly agreeing to write the Foreword to this sixth edition.

Mark Sutherland Williams
Royal Courts of Justice,
London
March 2023

BIOGRAPHIES

William Hays

Will is ranked in both Chambers UK and Legal 500, appearing in a wide range of tribunals at all levels in crime and public law. Appointments include the Attorney General's panel for civil litigation and the panels maintained by the Serious Fraud Office. Will is a contributor to Blackstone's Criminal Practice and has been published in Judicial Review and the Lloyd's Law Reports.

His Honour Judge Michael Hopmeier

Michael Hopmeier was at the Bar for over thirty years before his appointment as a full-time circuit judge in 2009, sitting at Kingston-upon-Thames Crown Court and thereafter currently at Southwark Crown Court. He had been sitting as a Recorder since 1994, in crime, civil, and family law. He also sits as a Deemster on the Isle of Man at first instance and on Appeal. He appeared in the first Asil Nadir case in 1993, leading for the defence of Mr Nadir's co-defendant, and undertook, whilst at the Bar, many high-profile fraud cases, both prosecuting (for the SFO and CPS Special Casework Unit) and defending. His practice at the Bar also involved commercial work, including the drafting of commercial agreements for banks and other financial institutions. He specialises in economic crime and confiscation and lectures to judges at the Judicial College on the Proceeds of Crime Act. He is the author of *A Guide to Restraint and Confiscation* (latest edition, January 2022), which is published by the Judicial College for the assistance of judges. He has written a number of articles for practitioners on aspects of asset recovery. Since 2008 he has regularly lectured and trained Judges overseas on behalf of the UNODC, EU, ERA (Academy of European Law), EJTN (European Judicial Training Network), the Commonwealth Secretariat, CoE, OECD and other institutions on areas of economic crime and asset recovery. In 2014 he was appointed a member of the International Committee of the Judicial College. In 2015 he was appointed to a restricted expert group on Improving Mutual Recognition of freezing and confiscation orders by the EU. In 2017 he was appointed, by the Judicial College, Director of the Long and Complex Trials (Judicial) Course. In 2018 he was appointed to the Advisory Editorial Board of Blackstones' Criminal Practice. In the same year he was appointed as a member of the Advisory Committee to the International Justice Partnership, York University, Toronto, Canada. He is an editor of Halsbury's Laws of England on the Chapter on Money-laundering.

Paul Jarvis

Paul is a Junior Treasury Counsel at the Central Criminal Court, appointed by the Attorney General to prosecute the most serious offences including murder and terrorism. Alongside prosecuting, Paul maintains a busy private defence practice, mainly in the areas of corporate and financial crime where his expertise is sought at all stages of proceedings. Paul has a

particular specialism with regards to money laundering and the proceeds of crime. He also has a sizeable appellate practice. In the last few years he has appeared as sole junior counsel in over one hundred cases before the Court of Appeal as well as being led in a number of high-profile appeals. He is a member of the Criminal Procedure Rule Committee and also a Recorder. For a number of years Paul has been a contributor to *Blackstones' Criminal Practice* and *Millington & Sutherland Williams on the Proceeds of Crime*, and a case commentator for *Lloyd's Law Reports: Financial Crime*. He will also be a contributor to the third edition of *Taylor on Appeals*. Paul Jarvis is ranked in Chambers UK as a leading criminal practitioner. He prosecutes and defends in cases of serious fraud and has extensive experience of confiscation legislation gathered both at first instance and before the appellate courts.

Judge Rupert Jones

Rupert Jones was called to the Bar as a member of Middle Temple in 2000 following a degree in experimental psychology. Between 2000 and 2014 he practised at the English Bar in the fields of national security, indirect tax, asset forfeiture and proceeds of crime. He was appointed to the Panel of Counsel for the Serious Fraud Office and for the Attorney-General to undertake civil work. Between 2014 and 2016 he was the Attorney-General and Director of Public Prosecutions of Anguilla (a British Overseas Territory and member of the Eastern Caribbean Supreme Court). During that time he sat in cabinet, the Executive Council, and was a member of the legislature, the House of Assembly. He has appeared as junior and leading counsel in over fifty reported before the Court of Appeal, House of Lords, Supreme Court, and before the judicial committee of the Privy Council in *The Superintendent of Prisons & Anor v Hamilton (Anguilla)* [2016] UKPC 23. In 2015 he was appointed a fee-paid Judge of the First-tier Tribunal (Tax Chamber). In 2018 he was appointed a salaried Judge of the Upper Tribunal based at the Rolls Building in London and assigned to the Administrative Appeals Chamber. In 2020 he was also assigned to the Tax & Chancery Chamber. In 2022 he was appointed the Chief Justice of St Helena, Ascension Island and Tristan da Cunha [and was authorised under s 9(1) of the Senior Courts Act 1981 to sit as a Judge of the High Court in England and Wales.] He is the co-author and co-editor of Ward and Jones on *National Security Law, Procedure and Practice* published by OUP (2021).

Oliver Powell

'An impressive senior junior well versed in large scale litigation'. Oliver Powell is ranked in both Chambers & Partners (UK) and The Legal 500 (in five practice areas). One solicitor observed: 'He is superb to work with. He works night and day for his clients and always gets great results'. He is praised as 'an extremely confident and charming advocate'.

He undertakes instructions that involve the regulation of business activity and commerce. His practice encompasses: asset forfeiture & civil recovery; business crime; civil fraud; corporate investigations; financial services; indirect tax and sanctions.

Oliver acts for companies and company officers in relation to matters that involve allegations of fraud, bribery and corruption, insider dealing, tax evasion, cartels and/or money laundering. He is routinely instructed in matters with an international element and usually cases involving allegations of dishonesty, sharp practice or breach of trust. He is a

Barrister of the Eastern Caribbean Supreme Court (BVI), a member of the New York State Bar Association, and in recent years has undertaken work in inter alia: USA, UAE, Greece, Falkland Islands and UK offshore jurisdictions such as the Isle of Man.

As well as conducting contentious work which has its genesis in investigations undertaken by the CMA, FCA, HMRC, NCA, and SFO, he has considerable experience in cross-border investigations, corporate and internal investigations. In addition, he maintains a busy advisory practice, providing opinions on ABC, AML, export controls, and economic sanctions.

He is a contributor to both *Millington and Sutherland Williams on the Proceeds of Crime* and *Lissack and Horlick on Bribery*, the seminal texts on POCA and Bribery & Corruption respectively.

Henry Skudra

Henry enjoys a specialist confiscation practice having undertaken confiscation work since he first began his legal career. He has expertise and significant experience in high value (£ multi-million), sensitive and complex confiscation proceedings, fraud, and asset recovery matters. He is a top-level panel prosecutor in those specialist areas and is also equally instructed by defendants/respondents and third parties. His expertise includes all areas of POCA 2002 (and its statutory predecessors) as well as complicated civil recovery/Part 5, insolvency and international co-operation matters. This includes work in the High Court and Court of Appeal. Henry also undertakes a significant amount of civil law, quasi-criminal, and private prosecution work. He is often sought for his pragmatic, timely and thorough advice on complex factual or legal confiscation and asset recovery issues due to his understanding and experience of these complementary areas. Henry has extensively lectured and written on confiscation and is a visiting lecturer at the University of Law.

Judge Mark Sutherland Williams

Mark Sutherland Williams was called to the Bar of the Inner Temple in 1995 and was the recipient of both the Yarborough Anderson and Profumo Inner Temple scholarships. Whilst at the Bar, he appeared as counsel in a number of the most significant cases decided in the proceeds of crime field. He co-drafted the receivers' guidelines in *Capewell*; and was the first counsel to be instructed to obtain an interim receiving order under POCA and a property freezing order under SOCPA. He also drafted and obtained the first external restraint order under the new legislation. He was junior counsel in the House of Lords cases of *Capewell*, *Briggs-Price*, and *Islam*. His career at the Bar was also notable for his involvement in a number of the country's most high-profile drug importation cases, including *Operations Stealer* and *Extend*. In 1999 he was instructed to draft the witness statements of Baroness Thatcher and John Major for the BSE public enquiry. He was a co-founder of the Proceeds of Crime Lawyers Association and acted as its Treasurer from 2008 to 2011. He has spoken at both national and international conferences on asset forfeiture law. He was head of the 3 Paper Buildings Asset Forfeiture Group for over ten years; and was Attorney-General's counsel to the Serious Fraud Office and the CPS. In 2013 he became a Visiting Judge of the Upper Tribunal (Administrative Appeals Chamber); in 2017 he was appointed Resident Judge at Hatton Cross, London, and in 2018 he was assigned as a Deputy Judge of the Upper

Tribunal (Immigration and Asylum Chamber) and in 2020 appointed President of the First-tier Tribunal (Health, Education and Social Care Chamber) and as a Judge of the Upper Tribunal. In 2021, he became Regional President for Tribunals on the Western Circuit and in 2022 was authorised to sit as a Judge of the High Court, King's Bench Division. He is a Master of the Bench of the Inner Temple.

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Vincent Scully acts for the Serious Fraud Office, Financial Conduct Authority, and Crown Prosecution Service in proceeds of crime cases. He is also experienced in contempt of court matters, having previously worked at the Attorney General's Office and now appearing in the High Court and elsewhere to prosecute and represent alleged contemnors, particularly those who are said to have committed civil contempt by breaching court orders. (Chapter 8.)

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With thanks to the further contributions of
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ABBREVIATIONS

A1P1	Article 1 Protocol 1 to the European Convention on Human Rights
AFU	Asset Freezing Unit
AJA	Access to Justice Act 1999
AML/CTF	Anti-Money Laundering and Counter Terrorist Financing
ARA	Assets Recovery Agency
ARC	Administrative Reference Code
ASBO	Anti-social Behaviour Order
ATCS	Anti-Terrorism, Crime and Security Act 2001
CARIN	Camden Asset Recovery Inter Agency Network
CCA	Crime and Courts Act 2013
CCRC	Criminal Cases Review Commission
CDD	Customer Due Diligence
CDS	Criminal Defence Service
CEMA	Customs and Excise Management Act 1979
CFA	Criminal Finances Act 2017
CFATF	Caribbean Financial Action Task Force
CICA	Crime (International Co-operation) Act 2003
CJA 1987	Criminal Justice Act 1987
CJA 1988	Criminal Justice Act 1988
CJDP	Criminal Justice and Data Protection (Protocol No 36) Regulations 2014
CLS	Community Legal Service
CPR	Civil Procedure Rules
CPS	Crown Prosecution Service
CrimPR	Criminal Procedure Rules 2012
DFID	Department for International Development
DPA	Deferred Prosecution Agreement
DPP	Director of Public Prosecutions
DTA	Drug Trafficking Act 1994
DTOA	Drug Trafficking Offences Act 1986
DWP	Department of Work and Pensions
ECHR	European Convention on Human Rights
ECtHR	European Court of Human Rights
EDD	Enhanced Due Diligence
EESC	European Economic and Social Committee
FATF	Financial Action Task Force
FCA	Financial Conduct Authority
FCIB	First Curacao International Bank
FISS	Financial Investigation Support System
FIU	Financial Intelligence Unit
FPO	Foreign Public Official
FRO	Freezing Reporting Order
FSA	Financial Services Authority
FTR	Fund Transfer Regulation

FTT	First-tier Tribunal
GDP	Gross Domestic Product
HMCTS	HM Courts and Tribunals Service
HMRC	HM Revenue and Customs
HRA	Human Rights Act 1998
ICAR	International Centre for Asset Recovery
IRO	Interim Receiving Order
IFO	Interim Freezing Order
JARD	Joint Assets Recovery Database
JMLIT	Joint Money Laundering Intelligence Taskforce
KYC	Know Your Customer
LA	Limitation Act 1980
LAA	Legal Aid Agency
LASPOA	Legal Aid Sentencing and Punishment Offender's Audit Office
LIVR	Limited Intelligence Value Report
LOR	Letters of Request
LSC	Legal Services Commission
M&A	Mergers and Acquisitions
MA 1967	Misrepresentation Act 1967
MCA	Magistrates' Courts Act 1980
MCA 1973	Matrimonial Causes Act 1973
MLA	Mutual Legal Assistance
ML/TF	Money Laundering and Terrorist Financing
MOJ	Ministry of Justice
MOU	Memorandum of Understanding
MRLO	Money Laundering Reporting Officer
MRO	Management Receivership Order
MSB	Money Service Business
MTIC	Missing Trader Intra-Community
NAO	National Audit Office
NCA	National Crime Agency
NCIS	National Criminal Intelligence Service
NGO	Non-Governmental Organisation
OECD	Organisation of Economic Co-operation and Development
OSCE	Organization for Security and Co-operation in Europe
PACE 1984	Police and Criminal Evidence Act 1984
PCA	Policing and Crime Act 2009
PCC(S)A	Powers of Criminal Courts (Sentencing) Act 2000
PD	Practice Direction
PEP	Politically Exposed Person
PFO	Property Freezing Order
PII	Public Interest Immunity
POCA	Proceeds of Crime Act 2002
RCPO	Revenue and Customs Prosecution Office
RCU	Regional Confiscation Unit
SAR	Suspicious Activity Report
SCA	Serious Crime Act 2007
SCA 2015	Serious Crime Act 2015
SCPO	Serious Crime Prevention Order
SDD	Simplified Due Diligence

SFO	Serious Fraud Office
SOCA	Serious Organised Crime Agency
SOCPA	Serious Organised Crime and Police Act 2005
StAR	Stolen Assets Recovery Initiative
TA	Terrorism Act 2000
TAFA	Terrorist Asset-Freezing etc. Act 2010
TCSP	Trust and Company Services Provider
TFEU	Treaty on the Functioning of the European Union
TLATA	Trusts of Land and Appointment of Trustees Act 1996
UKBA	UK Border Agency
UKBF	UK Border Force
UKFIU	UK Financial Intelligence Unit
UNCAC	United Nations Convention against Corruption
UNODC	United Nations Office for Drugs and Crime
UNTOC	United Nations Convention against Transnational Organised Crime
UWO	Unexplained Wealth Order
VATA 1994	Value Added Tax Act 1994

1

SETTING THE SCENE

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A. Introduction

The purpose of this introductory chapter is to look at why Parliament first enacted confiscation legislation; and then to give a brief overview of the current scheme and the functions of the key law enforcement agencies having conduct of restraint and confiscation matters. **1.01**

Since its inception, the aim of this book has been to assist all those interested in this area of the law by highlighting the terms of the current legislation and demonstrating how it should be applied in practice and to proceedings in court. This edition concentrates on the provisions of the Proceeds of Crime Act 2002 (POCA), as amended, and its practical application. For a detailed commentary of previous proceeds of crime legislation, the reader is directed to earlier editions of this work. **1.02**

B. Why Was Confiscation Law Enacted?

The genesis of the confiscation regime and legislative developments

The first confiscation enactment to reach the statute book was the Drug Trafficking Offences Act 1986 (DTOA). This came into force on 10 January 1987. It was introduced following Parliament's recognition that the profits made from drug trafficking were likely to be so great that the deterrent effect of a lengthy term of imprisonment was becoming insufficient; not least because the convicted criminal could spend his sentence secure in the knowledge that his ill-gotten gains (often well invested in the meantime) would be available upon his release. **1.03**

- 1.04** The enactment of the DTOA followed a report by a committee chaired by Mr Justice Hodgson in 1984 that recommended courts should be empowered to confiscate the proceeds of criminal offences where defendants had been convicted. This led to the enactment of the DTOA, which imposed a mandatory obligation on the court to confiscate the proceeds of drug trafficking from those convicted of such offences. Some two years later, Parliament passed the Criminal Justice Act 1988 (CJA 1988), which, in broad terms, extended the confiscation regime imposed by the 1986 Act to cover all indictable offences, together with a small number of offences triable summarily where the benefits accruing to the defendant were likely to be unusually high.
- 1.05** The DTOA confiscation regime was augmented by several provisions in the Criminal Justice (International Co-operation) Act 1990, which came into force on 1 July 1991. Section 15 of the Act provided for the payment of interest on unpaid confiscation orders and s 16 empowered the prosecutor to apply to the court for confiscation orders to be increased where further realisable property was identified. Part III of the Act introduced entirely new provisions empowering customs officers to apply to a magistrates' court for the detention and forfeiture of drug trafficking money being imported or exported in cash.
- 1.06** On 3 February 1995, the Drug Trafficking Act 1994 (DTA) came into force. It consolidated the provisions of the DTOA and the Criminal Justice (International Co-operation) Act 1990. It also strengthened the provisions of the DTOA by implementing many of the recommendations of the Home Office Working Group on Confiscation.
- 1.07** In October 1998, the Performance and Innovation Unit of the Cabinet Office examined once again the United Kingdom's asset recovery arrangements with a view to improving the efficiency of the recovery process and increasing the amount recovered from unlawfully obtained assets. It proposed the creation of a new agency with lead responsibility for asset recovery and the consolidation of existing laws on confiscation and money laundering into a single piece of legislation. It also proposed the introduction of new powers to recover criminal assets through civil proceedings without, controversially, the need for a criminal conviction. As a result, the Proceeds of Crime Act 2002 (POCA) consolidated much of the law within the DTOA, CJA, and DTA and created the Assets Recovery Agency (ARA). In 2008 however, a mere six years later and following some criticism of the Agency in terms of its cost and lack of results, the ARA was abolished and its civil recovery powers transferred to the Serious Organised Crime Agency (SOCA) (now the National Crime Agency) and the Directors of the lead prosecuting agencies (Crown Prosecution Service (CPS) and Serious Fraud Office (SFO)).
- 1.08** After POCA, the next significant legislation was the Serious Crime Act 2015 (SCA), which received Royal Assent on 3 March 2016. The SCA gave effect to a number of legislative proposals set out in the Serious and Organised Crime Strategy published in October 2013. Its stated objective was to seek to ensure that the National Crime Agency, the police, and other law enforcement agencies had sufficient powers to pursue, disrupt, and bring to justice those engaged in organised crime.
- 1.09** Sections 1–4 of the SCA amended Pt 2 of POCA to make provision for any third-party interest in assets that may be realised to discharge a confiscation order. This includes the court being able to order a third party to provide any information the court needs to enable it to determine the extent of any third-party interests in a defendant's property prior to making the confiscation order.

Sections 5–14 amended other Pt 2 provisions, including time for payment, default sentences, and absconding defendants. Section 40 amended s 97 of the Serious Organised Crime and Police Act 2005 made provision for confiscation orders to be made in magistrates' courts in cases with a value of below £10,000 (although this provision is not yet in force). **1.10**

The Criminal Finances Act 2017 (CFA) came into force on 30 September 2017 and gives law enforcement agencies and their partners further capabilities and powers to recover the proceeds of crime; tackle money laundering, tax evasion, and corruption; and combat the financing of terrorism. The CFA: **1.11**

- introduced unexplained wealth orders, which can require those suspected of serious crime or corruption to explain the sources of their wealth;
- introduced new criminal offences for corporations who fail to prevent their staff from facilitating tax evasion;
- enabled the seizure and forfeiture of proceeds of crime and terrorist money stored in bank accounts and certain personal or moveable items;
- provided legal protections for the sharing of information between regulated companies and extended the time period granted to law enforcement agencies to investigate suspicious transactions;
- extended disclosure orders to cover money laundering and terrorist finance investigations; and
- extended the existing civil recovery regime in the POCA to allow for the recovery of the proceeds of gross human rights abuses or violations overseas.

C. The Object of the Confiscation Regime

It is perhaps important to appreciate at the outset of any study of the law relating to restraint and confiscation orders that POCA (and previously the DTA and the CJA 1988) is concerned with confiscating the *value* of the defendant's proceeds from the offences of which he has been convicted, and not the actual proceeds themselves. It follows from this that once the court has determined the amount by which the defendant has benefited from his criminal conduct, all assets in which he has an interest, whether legitimately acquired or not, are vulnerable to confiscation up to the amount of that benefit. The Crown Court (under POCA) is thus entitled, pre-conviction, to restrain the defendant from dissipating assets that have been acquired perfectly legitimately for the purpose of ensuring that they remain available to satisfy a confiscation order in the amount of his benefit. **1.12**

It is also important to appreciate that, contrary to the position in some countries (eg the United States and many EU countries), a confiscation order in criminal proceedings in the United Kingdom is not an *in rem* order against the defendant's realisable property, but an *in personam* order against the defendant himself. This has several important consequences. In particular, the mere making of a confiscation order does not divest the defendant of his or her legal title from the realisable property that was taken into account by the court in making the order. Thus, the making of a confiscation order does not, itself, entitle any person in possession of the defendant's property to pass the same over to the enforcing magistrates' court in satisfaction of the confiscation order. Unless the property is being handed over pursuant to a receivership order or the defendant has expressly consented to the property being forwarded to the court, any person who does so will be vulnerable to a civil action for conversion. **1.13**

D. The Proceeds of Crime Act 2002: A Summary

- 1.14** The POCA received Royal Assent on 24 July 2002. It was intended to replace and improve the existing legislation, namely the DTA and the CJA 1988. The main implementation date for Pt 2 of the Act, the confiscation provisions, was 24 March 2003. The transitional provisions stipulate that the CJA 1988 and the DTA shall continue to apply to all offences committed before 24 March 2003 or those that overlap that date. While the three Acts have co-existed side by side for some twenty years, as the years pass, the vast majority of confiscation cases are now governed by the provisions of POCA. For a detailed analysis of the provisions of the CJA 1988 and the DTA, see the first and second editions of this work.
- 1.15** POCA, together with its amendments and its related rules of procedure, provide a comprehensive (albeit now perforated) code to the governance of confiscation law. Under it there is no distinction between drug trafficking offences and other offences (except in relation to the ‘criminal lifestyle’ provisions). Powers that once were exercised by the High Court in relation to restraint and receivership orders were transferred to the Crown Court. The Act also makes provision for ‘civil recovery’ where the defendant has not been convicted or even charged with an offence. Civil recovery orders are made in the High Court and take effect *in rem*.
- 1.16** As with the earlier legislation, POCA specifically provides for confiscation orders to be made against defendants who benefit from criminal conduct. Furthermore, it provides for restraint orders that prohibit persons, including third parties, from dealing with property both prior to and following conviction. It also makes provision for money laundering and investigations relating to benefit from criminal conduct; and for property that is or represents property obtained through unlawful conduct. In *R v Ahmad* [2014] UKSC 36, [2015] AC 299 the Supreme Court gave the following steer (at 38):

When faced with an issue of interpretation of the 2002 Act... it is also very important to bear in mind the overall aim of the statute, the need for practicality, and Convention rights. The overall aim of the statute is to recover assets acquired through criminal activity, both because it is wrong for criminals to retain the proceeds of crime and in order to show that crime does not pay. Practicality involves ensuring that, so far as is consistent with the wording of the statute and other legal principles, the recovery process, both in terms of any hearing and in terms of physically locating and confiscating the assets in question, is as simple, as predictable, and as effective, as possible. Defendants are entitled to their Convention rights, in particular to a fair trial under article 6 and are only to be deprived of assets in accordance with Article 1 Protocol 1.

Proportionality remains central to the statutory scheme, *per* the Supreme Court in *Waya* [2012] UKSC 51, [2013] 1 AC 29, which found that any interference with the right to peaceful enjoyment of possessions through a confiscation order must be proportionate to the legitimate objectives of POCA. *Waya* led to s 6(5) of POCA being amended to add the words: ‘Paragraph (b) applies only if, or to the extent that, it would not be disproportionate to require the defendant to pay the recoverable amount.’ A question remains over what the word ‘disproportionate’ actually implies. At the time of writing this edition that question, as well as the question of causation, is before the Supreme Court following the Court of Appeal case of *R v Andrewes (Jon)* [2020] EWCA Crim 1055, where the defendant had obtained public sector and remunerative employment by essentially ‘CV padding’, and thereby making dishonest statements about his qualifications and experience. The Court found that

the remuneration derived from the employment and appointments that followed were correctly adjudged by the judge to be a benefit obtained as a result of or in connection with the conduct, but added:

The appellant made dishonest representations causative of his obtaining remunerative employment and appointments. He thereby benefited as a result of or in connection with his particular conduct. But throughout, as is to be taken, he properly performed his duties. Further, whilst he had obtained the positions dishonestly, they were positions which he was otherwise lawfully entitled to hold. . . . In all the circumstances, he is, in our judgment, to be taken as having given full value for his remuneration. He thereby is to be taken to have made full restoration. A confiscation order would accordingly be disproportionate to the aim of the 2002 Act: it would involve a double penalty.

What the Supreme Court will make of this remains to be seen.

E. Agencies Responsible for the Enforcement of the Legislation

The National Crime Agency

The effect of Sch 8 of the Serious Crime Act 2007 was to transfer the civil recovery and revenue functions of the ARA to the Serious Organised Crime Agency (SOCA). In June 2011 the government announced that SOCA's operations would be merged into the National Crime Agency (NCA) to launch in 2013. That new agency was created through the Crime and Courts Act 2013, and it commenced operations on 7 October 2013. The remit of the NCA is to tackle serious organised crime; it has been dubbed the 'UK's FBI' by some in the press. **1.17**

The NCA's 2021 annual plan highlights the cost of serious and organised crime: '[it] undermines our safety, ruins the lives of victims and destroys communities. It affects more UK citizens than any other national security threat and costs at least £37 billion per year, compromising the legitimacy and authority of the state and its institutions.' Notwithstanding such sentiments, the same report refers to recovery in year 2020/21 as being 'over £150 million'—on the face of it a lot, but small as a percentage of the total amount of financial and other acquisitive crime being committed in the UK each year. **1.18**

One of the stated operational priorities of the agency going forward is to 'develop and deliver specialist capabilities and services, where this is best done nationally, for the benefit of all UK law enforcement'. The NCA intends to achieve this by 'enhancing our national capabilities for tackling illicit finance, financial exploitation and fraud, (National Economic Crime Centre, National Assessment Centre, and National Data Exploitation Capability)' and 'by increasing the effectiveness of the UK Financial Intelligence Unit and supporting the Suspicious Activity Reports reform programme to improve our use of private sector information'. How and whether this can be achieved remains to be seen, **1.19**

The Proceeds of Crime Centre (PoCC) within the NCA is responsible for accrediting and monitoring the performance of all financial investigators in England, Wales, and Northern Ireland. The Centre also provides training in financial investigation, asset recovery, and in the operation of POCA. The PoCC works with police forces and the other agencies with **1.20**

powers under POCA to offer operational support and education to all accredited financial investigators.

The Crown Prosecution Service

1.21 The CPS is responsible for the restraint and confiscation aspects of all prosecutions instituted by the police and HM Revenue and Customs. Based in London, the CPS Proceeds of Crime Unit deals with the asset recovery aspects of CPS prosecutions. In June 2014 the CPS published an ‘Asset Recovery Strategy’ (still extant at the time of this edition), which stresses the importance of its asset recovery work. The aim of the strategy is for the CPS to recover more criminal assets, both in the United Kingdom and abroad. Per its website, the CPS has a team of 150 staff ‘tasked with restraining and confiscating criminal assets both within England and Wales and internationally’. From June 2019 confiscation cases are managed by either the CPS Area responsible for prosecuting the defendant or the CPS Proceeds of Crime Unit (CPSPOC) in London. Confiscation applications which meet the following referral criteria will be dealt with by CPSPOC:

- Cases involving restraint or receivership orders;
- Cases involving third party issues including matrimonial or familial property, companies, trusts and insolvency, bankruptcy, and liquidation;
- Cases including complex disclosure issues or sensitive unused material; or
- Cases involving assets located abroad.

1.22 Under the Proceeds of Crime Act’s ‘Asset Recovery Incentivisation Scheme’, which is managed by the Home Office, the CPS is allocated a proportion of the total value of assets recovered in the year. For confiscation orders, receipts are shared between the Home Office and investigation, prosecution and enforcement agencies, with the CPS being entitled to an 18.75 per cent share of total receipts. The actual amount recovered by the CPS in recent years is unclear from the most recent CPS annual report, however the annual asset recovery statistical bulletin for 2019/20 reveals that for England, Northern Ireland and Wales the combined figures in March 2020 were:

- £208m worth of proceeds of crime collected. (This represents an 8 per cent increase compared with 2014/15.)
- £139 million collected against confiscation orders. (This is the lowest level recovered in the past six years.)
- £69 million collected against forfeitures. (The level has been steadily rising each year and is at the highest level seen in the last six years.)

Of note, the Crime Survey of England and Wales, which tracks crime and was published for the year ending September 2021, shows a 14 per cent increase in crime for that period, made up predominantly by a 47 per cent rise in fraud and computer misuse, perhaps as a result of offenders moving their lives online during the Coronavirus lockdowns.

HM Revenue and Customs

1.23 Over fifteen years ago, on 18 April 2005 the Inland Revenue and HM Customs and Excise merged to form one new department known as HM Revenue and Customs (HMRC). HMRC

is now responsible for mounting criminal investigations into the same offences for which its predecessors had responsibility, including money laundering, smuggling, and tax frauds. One significant difference, however, is that HMRC has no prosecutorial function: this is the responsibility of the CPS. Further, in terms of tax, the NCA can now effectively take over the tax powers of HMRC and raise an assessment for the tax owing, plus penalties and interest, where there are reasonable grounds to suspect that a person or company has earned income, profit, or gain through criminal conduct and it has not been declared to HMRC.

HMRC retains responsibility for applications before the magistrates' court for the inland detention and forfeiture of cash under Pt 5 of POCA. The effect of ss 5, 6, and 50 of the Commissioners for Revenue and Customs Act 2005 is such that reference in any enactment, statutory instrument, or other document to the 'Commissioners of Customs and Excise' is deemed to be a reference to the Commissioners of HMRC, and similarly references to 'Customs Officers' are deemed to be references to officers of HMRC. **1.24**

The UK Border Force

The UK Border Agency (UKBA) originally took over the role of Customs at airports and ports throughout the United Kingdom from 5 August 2009. On 1 March 2012 the UKBA was re-designated. The Border Force element became a law enforcement command within the Home Office. Its remit extends to securing the UK border by carrying out immigration and customs controls for people and goods entering the United Kingdom. This encompasses operating at ports the cash forfeiture and condemnation provisions of the legislation that were previously the responsibility of UKBA, including the seizure and investigation of travellers found in possession of cash in excess of the minimum amount and excise goods. **1.25**

The Serious Fraud Office

The SFO was established under the Criminal Justice Act 1987 (CJA 1987) to investigate and prosecute cases of serious fraud. The CJA 1987 gives the SFO a number of investigatory powers not vested in other law enforcement agencies, including the power under s 2 to require any person whom the Director has reason to believe has relevant information, or a person under investigation, to attend for interview and provide information and documentation. **1.26**

The Act provides no definition of what constitutes a 'serious fraud' and the SFO does not take on every case referred to it. According to the SFO's 2020/21 annual report: **1.27**

The SFO's purpose is to investigate complex financial crime and, where appropriate, prosecute cases of serious or complex fraud, bribery and corruption. In addition, the SFO recovers the proceeds of those crimes it investigates and assists overseas jurisdictions in their investigations into serious or complex fraud, bribery and corruption.

...

To support this, the SFO had five strategic objectives covering 2020–21:

1. Investigate and, if appropriate, prosecute serious or complex fraud, bribery, and corruption cases and associated money laundering fairly and effectively;

2. Recover the proceeds of serious or complex fraud fairly and effectively;
3. Develop, and strengthen, constructive relationships with partners both in the UK and internationally;
4. Build an effective workforce, treating our staff fairly and with respect and dignity; and,
5. Provide value for money in everything we do.

1.28 The SFO has its own specialist unit (the SFO's Proceeds of Crime and International Assistance Division), which handles the confiscation aspects of its operation. Like the CPS and the NCA, its recovery figures are modest, particularly against a backdrop of being in part responsible for policing one of the largest financial centres in the world, the City of London. The SFO's 2020/21 annual report reveals that the SFO obtained confiscation orders valued at just £5.6m, and states a total of £5.7m was recovered on orders made that year and outstanding orders from previous years.

1.29 In terms of civil recovery, the SFO recovered (per its 2020/21 annual report) approximately £1.2m. These cases involve applications to the High Court to show that, on the balance of probabilities, the assets being pursued are the proceeds of crime. The report however is keen to emphasise that its positive net financial impact is almost £1.3bn over the period 2016/17 to 2020/21. This means that over this period, the SFO's contributions to Her Majesty's Treasury are 4.2 times greater than its cost to the taxpayer; and that in 2020/21, using two Deferred Prosecution Agreements (DPAs), it generated over £47m in fines, penalties, and costs.

Department for Work and Pensions

1.30 Benefit fraud continues to be endemic within parts of society and as a result creates a financial loss to the Treasury. The Department of Work and Pensions' (DWP's) annual report for 2020/21 shows that the overall level of overpayments in 2020/21 due to fraud and error was estimated to be at 3.9 per cent (£8.4 billion), compared with 2.4 per cent (£4.6 billion) in 2019/20. At a granular level, the 2020/21 fraud and error estimates saw an increase in fraud overpayments, which totalled 3 per cent (£6.3 billion) compared to 1.4 per cent (£2.8 billion) in 2019/20. The net fraud and error loss—after benefit debt recovery is factored in—was 3.6 per cent or £7.6 billion.

1.31 The CPS took on the prosecution of DWP criminal investigations in 2012, and until the restructure of fraud work in July 2018, these cases were handled exclusively by the Specialist Fraud Division (SFD). Since its restructure, only DWP cases meeting the SFD referral criteria continue to be prosecuted by the SFD, with the others handled by the specialist fraud centres in CPS Wessex, Mersey-Cheshire, and Wales. The referral criteria (set out on the CPS's website), following a criminal investigation by the DWP, includes those cases where:

- The recoverable overpayment as decided by the decision maker (including Housing Benefit and Council Tax Benefit and tax credits) is £5,000 or more;
- False identities or other personal details have been used;
- False or forged documents have been used;
- Official documents have been altered or falsified;
- The person concerned occupied a position of trust;
- The person concerned assisted or encouraged others to commit offences;
- There is evidence of premeditation or organised fraud;

- The person concerned has previously been convicted of benefit fraud or received a penalty for benefit fraud;
- The offer of an administrative penalty or caution is not accepted.

HMCTS Regional Confiscation Units

Confiscation orders imposed by the Crown Court require the defendant to pay back the proceeds of acquisitive crime. HM Courts and Tribunals Service's (HMCTS) Regional Confiscation Units play a pivotal part in the recovery of the realisable amounts identified in those orders. **1.32**

Within HMCTS, confiscation receipts are surrendered to the Home Office, with a portion subsequently being returned to the Ministry of Justice (MoJ) under the asset recovery incentivisation scheme. **1.33**

On 1 June 2015 the SCA amended provisions under POCA and introduced new powers to improve HMCTS's ability to enforce orders. These included: **1.34**

- the expansion of the use of s 67 payment orders, which allow the court to order a bank to make payment from a defendant's account;
- new provisions to impose travel restrictions on defendants with unpaid orders;
- the maximum default sentence to be served for orders over £10 million increased from ten to fourteen years; and
- a lower threshold test for restraint orders.

The 2020/21 HMCTS Trust Statement adds: **1.35**

Analysis of the impositions made in 2020–21 indicate that for confiscation orders levels are operating at approximately 62% of the prior year period and for all other impositions it is 69%.

The report adds:

during 2020-21 the highest order raised was for £37.6 million and the lowest was for less than £50. If a defendant does not pay the order by the due date, then a prison sentence is imposed and the outstanding debt accrues interest at a rate of 8% per annum.

According to the HMCTS Trust Statement, most orders (2,666 orders, 69 per cent) accounted for in 2020/21 were for a value of under £10,000. Whereas the volume of over £1 million orders is of a much smaller proportion (twenty-seven orders, 0.6 per cent) However, the over £1 million orders represent 52 per cent of the total value of orders accounted for compared to 2 per cent for the under £10,000 orders. **1.36**

In *R (on the application of Gibson) v Secretary of State for Justice* [2018] UKSC 2 the Supreme Court concluded that any reduction in the default term of imprisonment should be calculated without considering the interest that had accrued since the making of the Crown Court order. **1.37**

F. The International Element

Drug trafficking, in nearly every case, at some stage involves the smuggling of controlled drugs from one country to another. There will therefore often be an international element **1.38**

to organised criminal activities relating to drugs. This can also extend to other forms of acquisitive crime, such as people smuggling, money laundering, bribery, corruption, tax, and other frauds. Particular countries or regions of the world connected with fraud and money laundering have historically offered apparent safe havens for the deposit of ill-gotten gains.

- 1.39** UK confiscation legislation can apply to assets a defendant owns overseas, and prosecuting authorities frequently seek the assistance of overseas jurisdictions, by means of letters of request, to restrain such assets and, after conviction, realise the same in satisfaction of a confiscation order. The High Court and Crown Court also have the power to make a 'repatriation order' directing a defendant to bring within the jurisdiction of the court assets held overseas. Similarly, various Acts and regulations make provision for assets held in the United Kingdom by defendants being prosecuted in other jurisdictions to be restrained and ultimately realised in satisfaction of a foreign confiscation order.
- 1.40** Countries throughout the world have recognised the importance of cooperation in relation to the identification, restraint, and seizure of the proceeds of crime, including corruption committed in their own countries, but where the proceeds of those crimes have been sent to or deposited in other countries.

G. Money Laundering

- 1.41** Closely related to restraint and confiscation law is the law relating to money laundering. Those who participate in drug trafficking and other criminal offences that yield huge profits need to conceal their proceeds from law enforcement authorities to prevent confiscation and disguise the true source of their ill-gotten gains. Consequently, POCA criminalises money laundering activities and, as the threat of money laundering has increased, so the provisions have become increasingly more draconian.
- 1.42** The European Union adopted the first anti-money laundering Directive in 1990 to prevent the misuse of the financial system for the purpose of money laundering. It provided that obliged entities should apply customer due diligence requirements when entering a business relationship (ie identify and verify the identity of clients, monitor transactions, and report suspicious transactions). That legislation has been constantly revised to mitigate risks relating to money laundering and terrorist financing.
- 1.43** The legislation now extends to financial institutions and others who hold money on behalf of clients. The Money Laundering Regulations make it a criminal offence not to report suspicious transactions to law enforcement authorities and impose a positive obligation to introduce systems and staff training with a view to detecting such transactions.
- 1.44** A fourth EU money laundering directive was introduced on 20 May 2015 (Directive (EU) 2015/849 of the European Parliament and of the Council). It focuses on the prevention of the use of the financial system for the purposes of money laundering or terrorist financing. It advocated a more holistic, risk-based approach to countering the risks of money laundering and terrorist financing. The UK government introduced the Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017, SI 2017/692 to transpose both the Directive and the Fund Transfer Regulations.

The fifth EU money laundering directive was introduced on 19 June 2018 (Directive (EU) 2018/843). This amended the fourth anti-money laundering Directive, and Member States were required to transpose the new Directive by 10 January 2020. **1.45**

The amendments contained therein introduced certain improvements to help prevent the financial system from being used for money laundering and for funding terrorist activities, including **1.46**

- enhancing transparency by setting up publicly available registers for companies, trusts and other legal arrangements;
- enhancing the powers of EU Financial Intelligence Units, and providing them with access to broad information for the carrying out of their tasks;
- limiting the anonymity related to virtual currencies and wallet providers, but also for pre-paid cards;
- broadening the criteria for the assessment of high-risk third countries and improving the safeguards for financial transactions to and from such countries;
- setting up central bank account registries or retrieval systems in all Member States;
- improving the cooperation and enhancing of information between anti-money laundering supervisors between them and between them and prudential supervisors and the European Central Bank.

Even though the UK was scheduled to leave the EU on 31 January 2020, as a Member State on the implementation date, it was required to transpose the provisions of the Fifth Directive into domestic law. On 20 December 2019, the Government published the Money Laundering and Terrorist Financing (Amendment) Regulations 2019 (SI 2019 No 1511), the majority of which came into force on 10 January 2020, apart from those governing customer due diligence on anonymous prepaid cards and requests for information about accounts and safe-deposit boxes, which came into force on 10 July and 10 September 2020 respectively. It is anticipated that these amendments and new provisions will further strengthen transparency and the existing preventative framework, whilst ensuring the UK adheres to international standards set by the Financial Action Task Force. **1.47**

On 23 October 2018, the EU issued its Sixth Anti Money Laundering Directive, with an implementation date of 3 June 2021 and with the intention of replacing Directive 2015/849. This will incorporate twenty-two predicate offences, including cybercrime and environmental crimes. It will also look to harmonise the definition of what constitutes a money laundering offence, creating a more homogeneous platform within the EU. This directive is considered in more detail in Chapter 21 on Money Laundering. **1.48**

Further, on 20 July 2021, the European Commission presented an ambitious package of legislative proposals to strengthen the EU's anti-money laundering and countering terrorism financing (AML/CFT) rules. The package includes a proposal for the creation of a new EU authority to fight money laundering. This package is said to be part of the Commission's commitment to protect EU citizens and the EU's financial system from money laundering and terrorist financing with an aim to improve the detection of suspicious transactions and activities, and to close loopholes used by criminals to launder illicit proceeds or finance terrorist activities through the financial system. **1.49**

H. The Future for Confiscation

- 1.50** Since the fifth edition of this work was published in 2018 there have been several significant developments in confiscation law. Recent cases are considered in detail in the chapters of this work under their respective subjects. Further, new chapters on sanctions and tax have been added.
- 1.51** Beyond the above, the Law Commission's report on Confiscation has been published ('Confiscation of the Proceeds of Crime after Conviction: A Final Report', the Law Commission, 8 November 2022). The scope of that review was to consider the law on confiscation contained within Pt 2 of POCA, with the aim of improving the process by which confiscation orders are made, to ensure the fairness of the confiscation regime, and to optimise the enforcement of confiscation orders. The outcome is summarised in Appendix 20 of this edition.
- 1.52** The report analyses some of the most pressing problems that concern confiscation law and proposes wholesale reform of current processes, from the irregular compensation of victims to the frequent imposition of unrealistic confiscation orders. The report also covers the ineffective incentives of the confiscation regime; the interplay between civil and criminal investigations; the complexity of the relevant legislative provisions and related case law; the role of restraint; and the currently insufficient enforcement powers of magistrates' courts and the Crown Court.
- 1.53** The overarching intention is to simplify, clarify and modernise the law on confiscation by considering amendments to the current legislative regime for the creation of a new confiscation regime through legislation. The Law Commission expects a draft Bill to be tabled sometime in 2023, but with a currently crowded legislative agenda, whether that expectation is realised remains to be seen.
- 1.54** Provisional recommendations include new legislation that would identify the aim of confiscation, namely that of 'depriving defendants of their benefit from criminal conduct, within the limits of their means', together with an acceleration of confiscation proceedings through establishing a strict timetable, suggesting that 'confiscation proceedings are started within a prescribed time and actively managed' and that 'a timetable for confiscation proceedings must be raised as a matter before the court by the completion of the sentence hearing'.
- 1.55** In order to affect the above, the Commission further recommends that the Criminal Procedure Rules should provide timetables for the provision of information. It further proposes more training for judges, and an Early Resolution of Confiscation (EROC) process; something many working in the field of restraint and confiscation would most likely support if it led to cases being dealt with more justly and efficiently.
- 1.56** The above changes would, should the recommendations be adopted, be complemented by a two stage process, first an EROC meeting and then an EROC hearing, to take place after the exchange of information and before a confiscation hearing is listed, to facilitate in the early resolution of the confiscation proceedings. Appendix 20 provides a summary of the Law Commission's proposals.

The call for change

- 1.57** The problems relating to this area of the law are well known and well documented. The above type of reform, it may be argued, is now long overdue. In 2013 the National Audit Office

(NAO) published a report entitled *Criminal Justice System: Confiscation Orders*, which laid bare many of the problems within the current system, including:

- no coherent overall strategy for confiscation orders with no agreed success measures;
- a flawed incentive scheme and weak accountability;
- a lack of good performance data or benchmarks to support decision-making;
- insufficient awareness of proceeds of crime and its potential impact;
- operational issues such as inaccurate and incomplete data, outdated ICT systems, and poor joint working between the different bodies; and
- ineffective sanctions for non-payment.

The NAO found that the actual amount confiscated in 2012–13 amounted to an estimated 26p in every £100 of criminal gains generated. It concluded that this was too small, given the tough legal framework, ambitious government goals, and weaknesses in several areas across the confiscation order process. **1.58**

In March 2016 the NAO published a second report entitled *Confiscation Orders: Progress Review*, which considered the progress that the criminal justice system had made in reforming the confiscation order system since 2014. **1.59**

It reported that since 2014 the criminal justice bodies have improved how they administer confiscation orders, with greater focus on enforcement and better joint working across bodies, leading to a £22 million (16 per cent) increase in confiscated income in two years. **1.60**

However, while superficially promising, the Committee of Public Accounts expected the confiscation order system as a whole to have been transformed by the end of 2015. That simply did not happen. The NAO concluded that the criminal justice bodies had not met five of the Committee's six recommendations, despite agreeing to do so by the end of 2015, and that they had not met their ambitious targets for implementing the Criminal Finances Improvement Plan. As a result, many of the fundamental weaknesses in the system identified in the NAO's first report remained. **1.61**

The NAO's second report showed that the number of orders imposed had fallen by 7 per cent and remained a tiny fraction of total crimes. There were also fewer financial investigators and fewer restraint orders being made, both crucial to successful enforcement. **1.62**

In July 2016 the House of Commons Home Affairs Committee published a withering report on the recovery of confiscation and recovery in the United Kingdom, entitled *Proceeds of Crime*. It found that: **1.63**

- There were 640,000 offenders convicted of a crime in the United Kingdom in 2014–15. Over the same period 5,924 confiscation orders were made, meaning that less than 1 per cent of convictions led to a confiscation order.
- In that time, 1,203 restraint orders were used to freeze assets before they could be hidden.
- The overall enforcement rate of all confiscation orders was 45 per cent. This varied with the size of the confiscation order, ranging from 96 per cent of orders up to £1,000 to 22 per cent of orders above £1 million.
- Enforcement agencies collected £155 million from confiscation orders in 2014–15. The cost to administer that process was estimated to be more than £100 million.
- In the five years between 2010 and 2015, £116 million was returned to victims of crime.

- It is estimated that at least £100 billion is laundered through the United Kingdom every year. More than 130 countries in the world have a gross domestic product (GDP) smaller than £100 billion (including Angola, Hungary, and the Ukraine).
- The value of property in the United Kingdom subject to criminal investigation for being proceeds of international corruption in 2004–15 was £180 million.
- By the end of October 2015, the National Crime Agency had closed 119 suspicious bank accounts in the United Kingdom.

1.64 The Supreme Court in *R v Ahmad* [2014] UKSC 36, [2015] AC 299 has also recognised the challenges faced by both the courts and the prosecution authorities when it comes to the legislative regime, per paras 35 and 36:

The 2002 Act has often been described as poorly drafted. That is a fair criticism, as can be illustrated by the problems which have had to be faced by the courts in a number of cases, some of which are referred to below. However, it is only fair to the drafters of the statute to record that the problems are partly explained by the difficulties inherent in the process of recovering the proceeds of crime from those convicted of offences. Those difficulties are at least threefold and are particularly acute when it comes to sophisticated crimes...

First, there are practical impediments in the way of identifying, locating and recovering assets actually obtained through crime and then held by criminals...

Secondly, again owing to the reticence and dishonesty of the defendants, there will often be considerable, or even complete, uncertainty as to (i) the number, identity and role of conspirators involved in the crime, and (ii) the quantum of the total proceeds of the crime, or how, when, and pursuant to what understanding or arrangement, the proceeds were, or were to be, distributed towards the various conspirators.

Thirdly, there will be obvious difficulties in applying established legal principles to the allocation of liability under the 2002 Act, as rules relating to matters such as acquisition, joint and several ownership, and valuation of property and interests in property, and the rights and liabilities of owners, both as against the world and inter se, have been developed by the courts over centuries by reference to assets which were lawfully acquired and owned.

Next steps for confiscation

- 1.65** The Law Commission's 2022 final report, as set out above, refers to the confiscation debt running into billions of pounds. (As of 31 March 2019, the value of outstanding confiscation orders was £2,065,303,000.)
- 1.66** The 640-page report makes detailed recommendations for reform of Pt 2 of POCA (see Appendix 20). The Commission expects the reforms, if enacted, to result in an increased annual recovered debt of between £2.94 million and £14.7 million. A question may therefore inevitably arise over whether these reforms are sufficient, bearing in mind the ambitions of the report and the aims of the legislation, or whether the perception that the confiscation regime remains ineffective will continue.
- 1.67** Where this will take us by the seventh edition of this work is unknown, but the headline proposals by the Law Commission suggest that the confiscation regime could, if implemented, look considerably different by then by introducing new, welcome, and clear processes and

frameworks set out in legislation, procedure rules, and in guidance on how courts should approach confiscation. Such measures could and should include:

- o Setting out express statutory objectives of the confiscation regime of: depriving a criminal of their proceeds of crime; deterring and disrupting crime; and compensating victims (where such compensation is to be paid from confiscated funds).
- o Removing 'punishment' from the objectives of confiscation, so that punitive sentencing and restorative confiscation are clear and distinct parts of the criminal justice process.
- o Clarifying that sentencing should take place prior to confiscation proceedings being resolved unless the court otherwise directs.
- o Making the process more efficient by establishing standard timetables for confiscation and introducing a six-month maximum period between sentencing a defendant and a confiscation order coming into effect.
- o Giving the Crown Court the discretion to impose contingent orders at the time of making the confiscation order. If a defendant then fails to pay the confiscation order, the contingent order will allow assets to be claimed in a timely way, permitting the efficient recovery of the proceeds of crime.
- o Giving the court discretion to impose financial penalties and forfeiture orders prior to confiscation proceedings being resolved. This would enable compensation to be awarded far earlier in the process than at present, benefitting victims.
- o Creating flexible tools for enforcement. For example, a judge could decide to pause or reduce the accrual of interest to incentivise continued compliance with the confiscation order.

It will be for the Government to determine which of the recommendations to implement. **1.68** The 2010 Protocol between the Law Commission and the Lord Chancellor requires there to be a formal interim response from the government within six months and a full response within a year. We shall see.

2

INVESTIGATIONS

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A. Introduction

2.01 If investigations by law enforcement agencies to trace the proceeds of criminal conduct are to be effective, it is essential that they should have powers to compel third parties such as financial institutions, solicitors, accountants, *etc* to disclose information and produce documentation that may be relevant to their enquiries.

2.02 In this chapter, we examine the powers provided in the Proceeds of Crime Act 2002 (POCA) to make production orders, account monitoring orders, customer information orders, and search and seizure warrants compelling third parties to hand over material they hold to law enforcement authorities to assist their investigations into criminal conduct. We also examine the amendment made to POCA by the Serious Organised

Crime and Police Act 2005 (SOCPA), Policing and Crime Act 2009 (PCA), Crime and Courts Act 2013 (CCA), Serious Crime Act 2015 (SCA) and Criminal Finances Act 2017 (CFA).

The relevant provisions are found in Pt 8 of POCA. They came into force on 24 February 2003: see the Proceeds of Crime Act 2002 (Commencement No 4 Transitional Provisions and Savings) Order 2003 (SI 2003/120). **2.03**

B. Defining Investigations

In addition to giving the Crown Court power to make production orders (s 345) and grant search and seizure warrants (s 352), Pt 8 of POCA provided for a number of powers for investigators, namely the ability to apply for disclosure orders (s 357), customer information orders (s 363), and account monitoring orders (s 370). **2.04**

Part 8 identifies seven types of investigation in relation to which these orders may be obtained: a confiscation investigation; a civil recovery investigation; a detained cash investigation; a detained property investigation; a frozen funds investigation; a money laundering investigation; and an exploitation proceeds investigation. These are defined in s 341 of POCA in the following terms: **2.05**

341 Investigations

- (1) For the purposes of this Part a confiscation investigation is an investigation into—
 - (a) whether a person has benefited from his criminal conduct,
 - (b) the extent or whereabouts of his benefit from criminal conduct, or
 - (c) the available amount in respect of the person or the extent or whereabouts of realisable property available for satisfying a confiscation order made in respect of him.
- (2) For the purposes of this Part a civil recovery investigation is an investigation for the purpose of identifying recoverable property or associated property and includes investigation into—
 - (a) whether property is or has been recoverable property or associated property,
 - (b) who holds or has held property, or
 - (c) what property a person holds or has held, or
 - (d) the nature, extent or whereabouts of property.
- (3) But an investigation is not a civil recovery investigation to the extent that it relates to—
 - (a) property in respect of which proceedings for a recovery order have been started,
 - (b) property to which an interim receiving order applies,
 - (c) property to which an interim administration order applies, or
 - (d) property detained under section 295.
- (3A) For the purposes of this Part a detained cash investigation is an investigation for the purposes of Chapter 3 of Part 5 into—
 - (a) ... the derivation of cash detained under that Chapter or a part of such cash, or
 - (b) ... whether cash detained under that Chapter, or a part of such cash, is intended by any person to be used in unlawful conduct.

- (3B) For the purposes of this Part a detained property investigation is an investigation for the purposes of Chapter 3A of Part 5 into—
- (a) the derivation of property detained under that Chapter, or a part of such property, or
 - (b) whether property detained under that Chapter, or a part of such property, is intended by any person to be used in unlawful conduct.
- (3C) For the purposes of this Part a frozen funds investigation is an investigation for the purposes of Chapter 3B of Part 5 into—
- (a) the derivation of money held in an account in relation to which an account freezing order made under section 303Z3 has effect (a ‘frozen account’) or of a part of such money, or
 - (b) whether money held in a frozen account, or a part of such money, is intended by any person to be used in unlawful conduct.
- (4) For the purposes of this Part a money laundering investigation is an investigation into whether a person has committed a money laundering offence.
- (5) For the purposes of this Part an exploitation proceeds investigation is an investigation for the purposes of Part 7 of the Coroners and Justice Act 2009 (criminal memoirs etc) into—
- (a) whether a person is a qualifying offender,
 - (b) whether a person has obtained exploitation proceeds from a relevant offence,
 - (c) the value of any benefits derived by a person from a relevant offence, or
 - (d) the available amount in respect of a person
- Paragraphs (a) to (d) are to be construed in accordance with that Part of that Act.

2.06 The definition of ‘confiscation investigation’ in s 341(1)(b) allows for such an investigation to continue even after a confiscation order has been made. In *Horne and Others v Central Criminal Court (1) CPS (2) HMRC* [2012] 1 WLR 3152, the Divisional Court considered a challenge to a disclosure order and search and seizure warrants, issued (under s 357 and s 352 of POCA respectively) several years after a confiscation order had been made (under the Criminal Justice Act 1998 (CJA)). The confiscation proceedings had determined the extent of the said individual’s benefit from criminal conduct but not the whereabouts of that benefit. The Court held that there was nothing in the language, structure or purpose of the CJA or the powers conferred in relation to investigation under Pt 8 of POCA 2002 which restricted a confiscation investigation into the whereabouts of a person’s benefit (under s 341(1)(b) of POCA) to the period up to the making of a confiscation order (at [18] *per* Moses LJ).

2.07 The Divisional Court also distinguished between benefit and an amount which might be realised at the time the order is made (the realisable amount). There was, at the date of judgment, no statutory power to investigate the whereabouts or enforce the realisation of the latter. Accordingly, the Court held that it was lawful to issue a disclosure order or search warrant only if the true and dominant purpose was to find out the location of *benefit*. The Court therefore had to consider whether under the guise of investigating the location of benefit, the reality was that the prosecution authorities were seeking to enforce realisation of the realisable amount.

2.08 Section 341(1)(c) was subsequently inserted into POCA by the SCA and CFA, so that a confiscation investigation may now include an investigation into the available amount or realisable property required to satisfy a confiscation order. This means law enforcement

agencies can now seek Pt 8 orders before or after a confiscation order is made to obtain information for the purpose of identifying realisable property, whether legitimately acquired or not.

Section 341A deals with orders and warrants sought for civil recovery investigations. It provides as follows: **2.09**

Where an application under this Part for an order or warrant specifies property that is subject to a civil recovery investigation, references in this Part to the investigation for the purposes of which the order or warrant is sought include investigation into—

- (a) whether a person who appears to hold or to have held the specified property holds or has held other property,
- (b) whether the other property is or has been recoverable property or associated property, and
- (c) the nature, extent or whereabouts of the other property.

C. Courts and Judges: Jurisdiction to Make Orders

Judges

In relation to confiscation, money laundering, detained cash, detained property or frozen funds investigations in England and Wales, a judge entitled to exercise the jurisdiction of the Crown Court is empowered to make orders under Pt 8 (s 343(2)(a)). **2.10**

In relation to civil recovery or exploitation proceeds investigations, a judge of the High Court has jurisdiction to make orders under Pt 8 (s 343(3)). **2.11**

Courts

Correspondingly, s 344 of POCA provides that the court having jurisdiction in relation to confiscation, money laundering, detained cash, detained property or frozen funds investigations is the Crown Court and, in relation to civil recovery or exploitation proceeds investigations, the High Court. **2.12**

D. Production Orders

Jurisdiction to make the order

Section 345(1) of POCA provides for power to make a production order (defined at s 345(4)) if the Court is satisfied that all the requirements for making an order have been fulfilled. By s 345(2) applications for production orders must state that: **2.13**

- (a) a person specified in the application is subject to a confiscation investigation, a civil recovery investigation, an exploitation proceeds investigation or a money laundering investigation, or
- (b) property specified in the application is subject to a civil recovery investigation, a detained cash investigation, a detained property investigation or a frozen funds investigation.

2.14 In accordance with s 345(3) the application must also state that:

- (a) the order is sought for the purpose of the investigation;
- (b) the order is sought in relation to material, or material of a description, specified in the application;
- (c) a person specified in the application appears to be in possession or control of the material.

Requirements for making the order

2.15 These are set out in s 346, which provides as follows:

- (1) These are the requirements for the making of a production order.
- (2) There must be reasonable grounds for suspecting that—
 - (a) in the case of a confiscation investigation, the person the application for the order specifies as being subject to the investigation has benefited from his criminal conduct;
 - (b) in the case of a civil recovery investigation—
 - (i) the person the application for the order specifies as being subject to the investigation holds recoverable property or associated property,
 - (ii) that person has, at any time, held property that was recoverable property or associated property at the time, or
 - (iii) the property the application for the order specifies as being subject to the investigation is recoverable property or associated property;
 - (ba) in the case of a detained cash investigation into the derivation of cash, the property the application for the order specifies as being subject to the investigation, or a part of it, is recoverable property;
 - (bb) in the case of a detained cash investigation into the intended use of cash, the property the application for the order specifies as being subject to the investigation, or a part of it, is intended by any person to be used in unlawful conduct;
 - (bc) in the case of a detained property investigation into the derivation of property, the property the application for the order specifies as being subject to the investigation, or a part of it, is recoverable property;
 - (bd) in the case of a detained property investigation into the intended use of property, the property the application for the order specifies as being subject to the investigation, or a part of it, is intended by any person to be used in unlawful conduct;
 - (be) in the case of a frozen funds investigation into the derivation of money held in an account in relation to which an account freezing order made under section 303Z3 has effect (a ‘frozen account’), the property the application for the order specifies as being subject to the investigation, or a part of it, is recoverable property;
 - (bf) in the case of a frozen funds investigation into the intended use of money held in a frozen account, the property the application for the order specifies as being subject to the investigation, or a part of it, is intended by any person to be used in unlawful conduct;
 - (c) in the case of a money laundering investigation, the person the application for the order specifies as being subject to the investigation has committed a money laundering offence;

- (d) in the case of an exploitation proceeds investigation, the person the application for the order specifies as being subject to the investigation is within subsection (2A).
- (2A) A person is within this subsection if, for the purposes of Part 7 of the Coroners and Justice Act 2009 (criminal memoirs etc), exploitation proceeds have been obtained by the person from a relevant offence by reason of any benefit derived by the person. This subsection is to be construed in accordance with that Part.
- (3) There must be reasonable grounds for believing that the person the application specifies as appearing to be in possession or control of the material so specified is in possession or control of it.
- (4) There must be reasonable grounds for believing that the material is likely to be of substantial value (whether or not by itself) to the investigation for the purposes of which the order is sought.
- (5) There must be reasonable grounds for believing that it is in the public interest for the material to be produced or for access to it to be given, having regard to—
- (a) the benefit likely to accrue to the investigation if the material is obtained;
 - (b) the circumstances under which the person the application specifies as appearing to be in possession or control of the material holds it.

Most of these requirements are similar to those for obtaining production orders under the previous legislation. In particular, there is no requirement that a person has been charged with a criminal offence—it is sufficient that there is an investigation taking place. In *R (on the application of Merida Oil Traders Ltd) v Central Criminal Court and others* [2017] EWHC 747 (Admin) the High Court considered judicial review applications of production orders obtained against two companies subject to money laundering investigations. The Court quashed the orders because (amongst other reasons) there were no reasonable grounds for believing that the cheques sought were likely to be of substantial value to the investigations for the purposes of s 346(4) of POCA (see above). The Court also found there had been a procedural impropriety in the failure to give the companies notice of the production order applications and proceeding on an *ex parte* basis when their presence would not have prejudiced the investigation (see CrimPR r 47.5).

2.16

By s 345(4) the production order, once made, is an order either:

2.17

- (a) requiring the person the application for the order specifies as appearing to be in possession or control of material to produce it to an appropriate office for him to take away, or
- (b) requiring that person to give an appropriate officer access to the material, within the period stated in the order.

The period specified for compliance is seven days unless the judge considers, on the facts of a particular case, that a longer or shorter period would be appropriate (s 345(5)). Section 349 requires information held on a computer to be produced in a visible and legible form.

2.18

Section 347 empowers the judge to make an order to grant entry to allow an appropriate officer to enter premises to obtain the material required to be produced under the order. By s 348(5) the appropriate officer may take copies of any material produced, or to which access is given, in compliance with a production order. Section 348(6) provides that material produced in compliance with a production order can be retained for as long as necessary in connection with the investigation for the purposes of which the order was made. But, under

2.19