



Home Office

Financial reporting orders

This guidance is based on the [Serious Organised Crime and Police Act 2005](#)

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Financial reporting orders

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This guidance tells criminal investigators in Immigration Enforcement Criminal and Financial Investigations (CFI) teams about financial reporting orders.

It is based on the [Serious Organised Crime and Police Act 2005 \(SOCPA\)](#).

It includes:

- financial reporting orders in England, Wales, Scotland and Northern Ireland
- how to make a financial reporting order
- the effects of a financial reporting order
- varying or revoking a financial reporting order
- verifying and disclosing a financial reporting order

[Changes to this guidance](#) – This page tells you what has changed since the previous version of this guidance.

[Contacts](#) – This page tells you who to contact for help if your senior caseworker or line manager can't answer your question.

[Information owner](#) – This page tells you about this version of the guidance and who owns it.

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Changes to this guidance

<p>About this guidance</p> <p>Financial reporting orders in England and Wales</p> <p>Financial reporting orders in Scotland</p> <p>Financial reporting orders in Northern Ireland</p> <p>How to make a financial reporting order</p> <p>The effects of a financial reporting order</p> <p>Varying or revoking a financial reporting order</p> <p>Verifying and disclosing a financial reporting order</p>	<p>This page lists changes to the 'financial reporting orders' guidance, with the most recent at the top.</p> <table border="1"><thead><tr><th data-bbox="490 403 831 443">Date of the change</th><th data-bbox="831 403 1532 443">Details of the change</th></tr></thead><tbody><tr><td data-bbox="490 443 831 560">21 May 2015</td><td data-bbox="831 443 1532 560">Change request:<ul style="list-style-type: none">• Minor housekeeping changes throughout</td></tr><tr><td data-bbox="490 560 831 711">27 March 2014</td><td data-bbox="831 560 1532 711">Six month review by the modernised guidance team:<ul style="list-style-type: none">• No changes.</td></tr><tr><td data-bbox="490 711 831 786">24 September 2013</td><td data-bbox="831 711 1532 786">Completely revised by the modernised guidance team.</td></tr></tbody></table>	Date of the change	Details of the change	21 May 2015	Change request: <ul style="list-style-type: none">• Minor housekeeping changes throughout	27 March 2014	Six month review by the modernised guidance team: <ul style="list-style-type: none">• No changes.	24 September 2013	Completely revised by the modernised guidance team.	<p>See also</p> <p>Contact Information owner</p>
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Financial reporting orders in England and Wales

<p>About this guidance</p> <p>Financial reporting orders in Scotland</p> <p>Financial reporting orders in Northern Ireland</p> <p>How to make a financial reporting order</p> <p>The effects of a financial reporting order</p> <p>Varying or revoking a financial reporting order</p> <p>Verifying and disclosing a financial reporting order</p>	<p>This section tells criminal investigators in Immigration Enforcement Criminal and Financial Investigations (CFI) teams when a financial reporting order can be made in England and Wales under the Serious Organised Crime and Police Act 2005 (SOCPA).</p> <p>The legislation</p> <p>Under section 76 of SOCPA a court can make a financial reporting order when sentencing or otherwise dealing with someone who has been convicted of an offence in the following categories:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Legislation</th> <th style="text-align: left;">The offence</th> </tr> </thead> <tbody> <tr> <td>Fraud Act 2006</td> <td>Section 1 – fraud. Section 11 - obtaining services dishonestly.</td> </tr> <tr> <td>Common law offence</td> <td>Conspiracy to defraud. Cheating in relation to the public revenue.</td> </tr> <tr> <td>Theft Act 1968</td> <td>Section 17 - false accounting.</td> </tr> <tr> <td>Proceeds of Crime Act 2002</td> <td>Schedule 2 – lifestyle offences. Section 329 - acquisition, use and possession of criminal property.</td> </tr> <tr> <td>Bribery Act 2010</td> <td>Section 1 - offences of bribing another person. Section 2 - offences relating to being bribed. Section 6 - bribery of foreign public officials.</td> </tr> <tr> <td>Criminal Justice Act 1988</td> <td>Section 93A - assisting another to retain the benefit of criminal conduct. Section 93B - acquisition, possession or use of proceeds of criminal conduct. Section 93C - concealing or transferring proceeds of criminal conduct.</td> </tr> <tr> <td>Drug Trafficking Act 1994</td> <td>Section 49 - concealing or transferring proceeds of drug trafficking.</td> </tr> </tbody> </table>	Legislation	The offence	Fraud Act 2006	Section 1 – fraud. Section 11 - obtaining services dishonestly.	Common law offence	Conspiracy to defraud. Cheating in relation to the public revenue.	Theft Act 1968	Section 17 - false accounting.	Proceeds of Crime Act 2002	Schedule 2 – lifestyle offences. Section 329 - acquisition, use and possession of criminal property.	Bribery Act 2010	Section 1 - offences of bribing another person. Section 2 - offences relating to being bribed. Section 6 - bribery of foreign public officials.	Criminal Justice Act 1988	Section 93A - assisting another to retain the benefit of criminal conduct. Section 93B - acquisition, possession or use of proceeds of criminal conduct. Section 93C - concealing or transferring proceeds of criminal conduct.	Drug Trafficking Act 1994	Section 49 - concealing or transferring proceeds of drug trafficking.	<p>External links</p>
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	Section 50 - assisting another person to retain the benefit of drug trafficking. Section 51 - acquisition, possession or use of proceeds of drug trafficking.
Terrorism Act 2000	Section 15 - fund-raising. Section 16 - use and possession. Section 17 - funding arrangements. Section 18 - money laundering.
Customs & Excise Management Act 1979	Section 170 - fraudulent evasion of duty.
Value Added Tax Act 1994	Section 72 – offences.
Taxes Management Act 1970	Section 106A - fraudulent evasion of income tax.
Tax Credits Act 2002	Section 35 - tax credit fraud.

For more information on all these acts, see related links:

It is also considered an offence to:

- conspire
- attempt
- incite
- aid
- abet any of the above

The court can only make a financial reporting order when it is satisfied the risk of the person committing another of the offences mentioned above is sufficiently high to justify making a financial reporting order.

SOCPA does not provide guidance about what is a sufficiently high risk. It is left entirely up to the judge's discretion.

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	<p>The financial reporting order A financial reporting order:</p> <ul style="list-style-type: none">• comes into force when it is made• is valid for the period detailed in the order, starting on the date it is made <p>If a financial reporting order is made by a magistrates' court, the period must not exceed five years.</p> <p>Otherwise the period must not exceed:</p> <ul style="list-style-type: none">• 20 years if the person is sentenced to imprisonment for life• 15 years in all other cases	
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Financial reporting orders in Scotland

<p>About this guidance</p> <p>Financial reporting orders in England and Wales</p> <p>Financial reporting orders in Northern Ireland</p> <p>How to make a financial reporting order</p> <p>The effects of a financial reporting order</p> <p>Varying or revoking a financial reporting order</p> <p>Verifying and disclosing a financial reporting order</p>	<p>This page tells criminal investigators in Immigration Enforcement Criminal and Financial Investigations (CFI) teams when a financial reporting order can be made in Scotland under the Serious Organised Crime and Police Act 2005 (SOCPA).</p> <p>The legislation</p> <p>Under section 77 of SOCPA a court can make a financial reporting order when sentencing or otherwise dealing with someone convicted of an offence:</p> <ul style="list-style-type: none">• at common law, the offence of fraud• named in schedule 4 of the Proceeds of Crime Act 2002 - these are lifestyle offences• in the Bribery Act 2010 under section:<ul style="list-style-type: none">○ 1 - offences of bribing another person○ 2 - offences relating to being bribed○ 6 - bribery of foreign public officials <p>The court can only make a financial reporting order when it is satisfied the risk of the person committing another of the offences mentioned above is sufficiently high to justify making a financial reporting order.</p> <p>The financial reporting order</p> <p>A financial reporting order:</p> <ul style="list-style-type: none">• comes into force when it is made• is valid for the period detailed in the order, starting on the date it is made <p>If a financial reporting order is made by the sheriff, the period must not exceed 5 years.</p> <p>If a financial reporting order is made by the High Court of Justiciary, the period must not</p>	
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	<p>exceed:</p> <ul style="list-style-type: none">• 20 years if the person is sentenced to imprisonment for life• 15 years in all other cases	
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Financial reporting orders in Northern Ireland

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How to make a financial reporting order

<p>About this guidance</p> <p>Financial reporting orders in England and Wales</p> <p>Financial reporting orders in Scotland</p> <p>Financial reporting orders in Northern Ireland</p> <p>The effects of a financial reporting order</p> <p>Varying or revoking a financial reporting order</p> <p>Verifying and disclosing a financial reporting order</p>	<p>This page tells criminal investigators in Immigration Enforcement Criminal and Financial Investigations (CFI) teams who to contact if you want to make a financial reporting order.</p> <p>Under the Serious Organised Crime and Police Act 2005 you must make sure a court is sentencing or otherwise dealing with someone convicted of an offence that allows you to apply for a financial reporting order against them.</p> <p>For more information see:</p> <ul style="list-style-type: none">• Financial reporting orders in England and Wales• Financial reporting orders in Scotland• Financial reporting orders in Northern Ireland <p>For more information on the legislation see data protection.</p> <p>Due to the type of investigations carried out by criminal investigators and staff working in crime teams in the enforcement and crime group the offence is usually money laundering.</p> <div style="border: 2px solid black; padding: 5px; text-align: center;"><p>Official sensitive – do not disclose – start of section</p><p>The information on this page has been removed as it is restricted for internal Home Office use.</p><p>Official sensitive – do not disclose – end of section</p></div> <p>You must access the college of policing (formerly the national policing improvement agency) financial investigation support system (FISS) website for more information on:</p> <ul style="list-style-type: none">• guidance	<p>In this section</p> <p>The effects of a financial reporting order</p> <p>External links</p> <p>Section 81 Serious Organised Crime and Police Act 2005</p>
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- financial reporting order templates
- case law
- contacts
- useful updates

Access to FISS is only provided to AFIs. To access FISS, see AFI college of policing FISS log in.

Official sensitive – do not disclose – start of section

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The effects of a financial reporting order

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Varying or revoking a financial reporting order

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Verifying and disclosing a financial reporting order

<p>About this guidance</p> <p>Financial reporting orders in England and Wales</p> <p>Financial reporting orders in Scotland</p> <p>Financial reporting orders in Northern Ireland</p> <p>How to make a financial reporting order</p> <p>The effects of a financial reporting order</p> <p>Varying or revoking a financial reporting order</p>	<p>This page tells criminal investigators in Immigration Enforcement Criminal and Financial Investigations (CFI) teams when to verify and disclose a financial reporting order.</p> <p>Under section 81 of the Serious Organised Crime and Police Act 2005 'the specified person' means the person who reports under a financial reporting order are made to. The specified person may disclose a report to any person they think will:</p> <ul style="list-style-type: none">• check the accuracy of:<ul style="list-style-type: none">○ the report○ any other report made from the same order• discover the true position of a person's financial affairs• help combat crime through the:<ul style="list-style-type: none">○ prevention○ detection○ investigation○ prosecution of criminal offences whether in the UK or elsewhere• help combat crime through the:<ul style="list-style-type: none">○ prevention○ detection○ investigation of conduct for which penalties other than criminal penalties are given under the law of any part of the UK or of any country or territory outside the UK <p>You do not breach any:</p> <ul style="list-style-type: none">• obligation of confidence owed by the person making the disclosure• other restriction on the disclosure of information, however it is imposed <p>You must not breach the Data Protection Act 1998 and disclose personal information.</p>	
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Contact

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