



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="490 711 831 783">24 September 2013</td><td data-bbox="831 711 1532 783">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

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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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The financial reporting order

A financial reporting order:

- comes into force when it is made
- is valid for the period detailed in the order, starting on the date it is made

If a financial reporting order is made by a magistrates' court, the period must not exceed five years.

Otherwise the period must not exceed:

- 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

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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

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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.

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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

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Contact

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