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PROCEEDS OF CRIME AND MONEY LAUNDERING

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Release No. 5, November 2026

This practical guide comprehensively and clearly describes the law and legislative framework relating to the forfeiture of the proceeds of crime. Money laundering, terrorist financing, special search warrants, restraint orders, forfeitures after conviction and without conviction, tracing, the review and expiry of warrants and orders, the use of income tax information, the requirement to keep records, and international co-operation are among the important topics addressed.

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What's New in this Release

This release features a lengthy rework of the case law and commentary of Chapter 22 – Money Laundering.

Highlights

New Part 2.1, Reporting of Goods—It sets up a reporting regime for goods that mirrors the currency regime in Part 2:

- **Declaration duty**
- **Enforcement powers**
- **Review and appeal**
- **Innocent owners**
- **Information and penalties**

Rewrite of the cross-border currency enforcement process The rewrite sets out the process step by step:

- **Declaration duty**: a sliding scale
- **Officer duties**
- **Deadlines**