



Details of person from whom cash seized

Full name including title

Signature

Address

Postcode

Description of cash seized

If the cash described below is not yours, please pass this form to the person who owns it.

Estimated amount

Type of cash*

Seal number

The cash was seized at: location of place

Date cash seized DD MM YYYY

Time cash seized in 24 hours

Case reference number

**Cash is defined under POCA section 289(6) and includes notes and coins in any currency, postal orders, cheques including travellers' cheques, bankers' drafts and bearer bonds and bearer shares.*

The cash may have to be forfeited under the Proceeds of Crime Act 2002. For seizures made in England, Wales or Northern Ireland, HM Revenue & Customs will apply to a magistrate within 48 hours from the time of seizure for an order to detain the cash for up to six months. In Scotland, the Procurator Fiscal will apply to the Sheriff on behalf of HM Revenue & Customs for such an order. You may attend the relevant hearings, and may wish to consult a solicitor for advice on your rights. At any time while the cash is detained, you may claim that it is not liable to detention or forfeiture. You may apply to HMRC (or the Procurator Fiscal in Scotland), or the court, or both giving reasons why you think that the cash should be returned.

Details of HMRC Officer

Name of HMRC Officer

Phone number

Address

Postcode

Officer's signature

Under section 297 of the Proceeds of Crime Act 2002, you may claim that the seized cash should not be detained. You may apply to HM Revenue & Customs, or the court, (or both) giving reasons why you think that the cash should be returned.

How to apply to HM Revenue & Customs

Write to the address shown overleaf. If HMRC are satisfied that detention is no longer justified, they may release the cash after notifying the court which ordered the detention.

How to apply to the court

You may attend any court hearings at which HMRC is applying for detention (or forfeiture) of the cash, and give reasons why the cash should not be detained.

If you wish to apply to the court at any other time, you should do so in writing through the HMRC Officer named overleaf.

Give your full name and address, and if you are outside the United Kingdom, the name and address of a solicitor in the United Kingdom who will act on your behalf.

If the court decides to detain the cash HMRC will ask for its costs, although it will be up to the court to decide if costs should be awarded.

Making a claim

If you make a claim, it will be in a magistrate's court, or in Scotland, a sheriff's court. The court will notify you of the time and place of the hearing. If you satisfy the court that the seizure was unlawful or that the conditions which gave rise to the seizure no longer exist, the court will order the cash to be returned to you. If you do not satisfy the court, it will uphold the seizure and may order forfeiture. If the court does not uphold the seizure, it will consider applications for compensation.

Cash seized and detained for more than 48 hours will be held in an interest bearing account unless the cash is required as evidence of an offence. Any interest will be added to the cash if it is returned to you.

Appeal against forfeiture

Under section 298 of the Proceeds of Crime Act 2002, the court may order forfeiture of any cash if satisfied that the cash represents the proceeds of unlawful conduct or was intended for use in such conduct. If this happens, you or any party to the proceedings in which the forfeiture is made may, within 30 days of the date of the forfeiture order, appeal against the forfeiture to:

- the Crown Court in England and Wales,
- the Court of Session in Scotland,
- a county court in Northern Ireland.

How we use your information

HM Revenue & Customs is a Data Controller under the Data Protection Act 1998. We hold information for the purposes specified in our notification to the Information Commissioner, including the assessment and collection of tax and duties, the payment of benefits and the prevention and detection of crime, and may use this information for any of them.

We may get information about you from others, or we may give information to them. If we do, it will only be as the law permits to:

- check the accuracy of information
- prevent or detect crime
- protect public funds.

We may check information we receive about you with what is already in our records. This can include information provided by you, as well as by others, such as other government departments or agencies and overseas tax and customs authorities.

We will not give information to anyone outside HMRC unless the law permits us to do so.

For more information go to www.hmrc.gov.uk and look for Data Protection Act within the *Search* facility.

(To be ordered on Form C&E 623 and emailed to NDC with Overleaf)
For Information Only
as described at the top of the Form section)



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