ANTI-MONEY LAUNDERING AND OTHER MATTERS ACT 2024OTHER MATTERS",6,4>

No. 24 of 2024.

An Act to amend certain Acts to give effect to certain recommendations of the Financial Action Task Force, to enhance the legal framework for preventing, investigating and prosecuting offences relating to money laundering, terrorism financing and the financing of proliferation of weapons of mass destruction, to provide for the manner in which seized property may be dealt with to preserve its value, to make certain amendments to the procedure by which seized property is dealt with, and to make consequential amendments to the Organised Crime Act 2015.

Be it enacted by the President with the advice and consent of the Parliament of Singapore, as follows:

Short title and commencement

1. This Act is the Anti-Money Laundering and Other Matters Act 2024 and comes into operation on a date that the Minister appoints by notification in the *Gazette*.

PART 1

AMENDMENT OF CASINO CONTROL ACT 2006

Amendment of section 139

2. In the Casino Control Act 2006, in section 139 —

(*a*) in the section heading, replace "**and terrorism financing**" with "**, terrorism financing and financing of proliferation of weapons of mass destruction**";

(*b*) in subsection (1), replace "and the financing of terrorism" with ", terrorism financing and the financing of proliferation of weapons of mass destruction,";

(*c*) in subsection (1)(*b*), replace "$10,000" with "$4,000";

(*d*) in subsection (1)(*c*), replace "$5,000" with "$4,000"; and

(*e*) in subsection (1)(*d*), replace "or terrorism financing activity" with ", terrorism financing or the financing of proliferation of weapons of mass destruction".

Amendment of section 200

3. In the Casino Control Act 2006, in section 200(2)(*zb*), replace "and the financing of terrorism" with ", terrorism financing and the financing of proliferation of weapons of mass destruction".

PART 2

AMENDMENT OF CORRUPTION, DRUG TRAFFICKING AND OTHER SERIOUS CRIMES (CONFISCATION OF BENEFITS) ACT 1992

Amendment of section 2

4. In the Corruption, Drug Trafficking and Other Serious Crimes (Confiscation of Benefits) Act 1992 (called in this Part the CDSA), in section 2(1) —

(*a*) in the definition of "foreign serious offence", replace paragraph (*b*) with —

"(*b*) includes any offence specified in the Third Schedule;"; and

(*b*) delete the definition of "foreign serious tax offence".

Amendment of section 5

5. In the CDSA, in section 5(1) —

(*a*) in paragraph (*a*)(vii) and (viii), delete "and" at the end;

(*b*) in paragraph (*a*), after sub-paragraph (viii), insert —

"(ix) any information disclosed to a Suspicious Transaction Reporting Officer under section 16A of the Free Trade Zones Act 1966;

(x) any information disclosed to a Suspicious Transaction Reporting Officer under section 6 of the Goods and Services Tax Act 1993;

(xi) any information disclosed to a Suspicious Transaction Reporting Officer under section 6 of the Income Tax Act 1947; and

(xii) any information disclosed to a Suspicious Transaction Reporting Officer under section 31 of the

Regulation of Imports and Exports Act 1995; and"; and

(*c*) replace paragraph (*b*) with —

"(*b*) subject to any prohibition or restriction under any written law, the dissemination of the results of any such analysis.".

Amendment of section 6

6. In the CDSA, in section 6, in the section heading, after "**Confiscation orders**", insert "**for benefits derived from drug dealing**".

New section 19A

7. In the CDSA, after section 19, insert —

"**Dealing with property under restraint orders**

19A.—(1) The General Division of the High Court may order the sale of any property that is the subject matter of a restraint order if —

(*a*) every party that is known to have a prima facie interest in the property consents to the sale, and an authorised officer or the Public Prosecutor makes an application for the sale of the property; or

(*b*) an authorised officer or the Public Prosecutor makes an application for the sale of the property, and —

(i) the authorised officer or the Public Prosecutor proves, on a balance of probabilities, that either of the factors mentioned in subsection (2) applies; or

(ii) the General Division of the High Court is of the view that the sale would be in the interests of justice.

(2) For the purpose of subsection (1)(*b*)(i), the factors are the following:

(*a*) the value of the property is likely to be subject to depreciation until it is finally disposed of under this Act;

(*b*) the property is of such a nature or in such condition that to retain custody of or maintain the property, until it is finally disposed of under this Act, would be —

(i) dangerous;

(ii) unduly costly; or

(iii) not reasonably practicable.

(3) The General Division of the High Court is not to order the sale of any property under subsection (1) unless —

(*a*) notice of the proceedings concerning the sale is given to every party that is known to have a prima facie interest in the property; and

(*b*) the General Division of the High Court is satisfied that the costs of the sale are, or are likely to be, reasonable in the circumstances.

(4) The General Division of the High Court may make an order under subsection (1) in the absence of any party that is known to have a prima facie interest in the property if the General Division of the High Court is satisfied that the party has been given notice under subsection (3)(*a*).

(5) The net proceeds of a sale under subsection (1) are to be taken to constitute the property which is the subject matter of the restraint order and that property may be dealt with in accordance with the provisions of this Act.

(6) The reference in subsection (1) to any property that is the subject matter of a restraint order includes any property that is the subject matter of a restraint order made before the date of commencement of section 7 of the Anti-Money Laundering and Other Matters Act 2024, if the restraint order has not been

discharged in relation to that property immediately before that date.".

Amendment of section 22

8. In the CDSA, in section 22 —

(*a*) replace subsection (5) with —

"(5) The General Division of the High Court may order any person having possession of realisable property to give possession of it to —

(*a*) the Public Trustee or any receiver; or

(*b*) any other person that the General Division of the High Court thinks fit."; and

(*b*) in subsection (9), after "subsection (4)(*a*),", insert "(5)(*b*),".

Amendment of section 31

9. In the CDSA, in section 31(4), after "Sections 6(6)", insert "and (7)".

Amendment of section 45

10. In the CDSA, in section 45, after subsection (9), insert —

"(10) Despite section 77 and any other written law or rule of law, where a regulated person has disclosed under subsection (1) any thing to a Suspicious Transaction Reporting Officer, that Suspicious Transaction Reporting Officer (or any other Suspicious Transaction Reporting Officer) may, in order to enable the specified regulator of the regulated person to carry out any of its functions or duties, communicate that thing disclosed by the regulated person to the regulated person's specified regulator.

(11) In this section —

"regulated person", in relation to a specified regulator, means any person who is approved, authorised, designated, recognised, registered, licensed or

otherwise regulated by the specified regulator under any written law, and that is either —

(*a*) prescribed as a regulated person of that specified regulator; or

(*b*) a member of a class of persons prescribed as regulated persons of that specified regulator;

"specified regulator" means —

(*a*) any ministry, department or Organ of State of the Government, or a public officer of any ministry, department or Organ of State of the Government; or

(*b*) a public authority established under any public Act for a public purpose or an officer or employee of the public authority,

that is prescribed as a specified regulator.".

Amendment of section 56

11. In the CDSA, in section 56, after subsection (4), insert —

"(5) For the purpose of proving an offence under section 50(1) or (1A) against a person for entering into, or for otherwise being concerned in, an arrangement involving property that relates to the benefits of drug dealing, it is not necessary for the prosecution to prove as a physical element of that offence that the property is in fact the benefits of drug dealing.

(6) For the purpose of proving an offence under section 51(1) or (1A) against a person for entering into, or for otherwise being concerned in, an arrangement involving property that relates to the benefits from criminal conduct, it is not necessary for the prosecution to prove as a physical element of that offence that the property is in fact the benefits from criminal conduct.

(7) For the purpose of proving an offence under section 53(1), (2), (3) or (3A) against a person for any act mentioned in those provisions involving property that relates to the benefits of drug dealing, it is not necessary for the prosecution to prove as a

physical element of that offence that the property is in fact the benefits of drug dealing.

(8) For the purpose of proving an offence under section 54(1), (2), (3) or (3A) against a person for any act mentioned in those provisions involving property that relates to the benefits from criminal conduct, it is not necessary for the prosecution to prove as a physical element of that offence that the property is in fact the benefits from criminal conduct.

(9) For the purpose of proving an offence under section 55A(1) against a person for entering into, or for otherwise being concerned in, an arrangement involving property that relates to the benefits of drug dealing or the benefits from criminal conduct, it is not necessary for the prosecution to prove as a physical element of that offence that the property is in fact the benefits of drug dealing or the benefits from criminal conduct, as the case may be.

(10) For the purpose of proving an offence under section 55A(2) against a person for any act mentioned in that provision involving property that relates to the benefits of drug dealing or the benefits from criminal conduct, it is not necessary for the prosecution to prove as a physical element of that offence that the property is in fact the benefits of drug dealing or the benefits from criminal conduct, as the case may be.".

Amendment of section 84

12. In the CDSA, in section 84, replace "and Second Schedules" with ", Second and Third Schedules".

New Third Schedule

13. In the CDSA, after the Second Schedule, insert —

"THIRD SCHEDULE

Sections 2(1) and 84

SPECIFIED OFFENCES

1. Any "foreign serious environmental offence" being an offence against the national law of a foreign country that consists of the doing of any of the following (however described):

(*a*) illegal logging involving the harvesting, processing, transporting, buying or selling of timber in contravention of domestic and international laws;

(*b*) illegal land clearing involving the illegal acquisition and clearing of land for farming, building or real estate speculation;

(*c*) illegal mining involving any mining activity that is undertaken without state permission (in the absence of land rights, mining licences and exploration or mineral transportation permits), or mining activity with state permission obtained through corruption;

(*d*) illegal import, export, transit or illicit disposal of hazardous wastes and other wastes;

(*e*) illegal wildlife trade (whether involving any commercial or non-commercial activity), including offering, offering for sale, distribution, brokerage or other forms of intermediary activity, sale, delivery, despatch, consignment, transport, purchase, possession, donation, exchange, exhibition or employment of any specimen of a wild protected species (or part thereof), within any territory under the jurisdiction of a given country, that is conducted in contravention of national or international laws and regulations;

(*f*) attempting to carry out, abetting, or being a party to a criminal conspiracy to carry out, any activity listed in sub-paragraphs (*a*) to (*e*).

2. Any "foreign serious tax offence", being an offence against the national law of a foreign country that consists of the doing of any of the following (however described) wilfully with intent to evade, or to assist any other person to evade, any tax of that country:

(*a*) omitting from, or understating or overstating in, a return made for the purposes of that tax any information which should be included in the return;

(*b*) making any false statement or entry in any return, claim or application made, or any document or information required to be given, for the purposes of that tax;

(*c*) giving any false answer, whether verbally or in writing, to any question or request for information asked or made for the purposes of that tax;

(*d*) failing to inform the authority responsible for the collection of that tax, in the required manner, of any incorrect information appearing in any assessment made by that authority, when required to do so;

(*e*) preparing or maintaining, or authorising the preparation or maintenance, of any false books of account or other records, or falsifying or authorising the falsification of any books of account or records;

(*f*) making use of any fraud, art or contrivance, or authorising the use of any such fraud, art or contrivance.".

PART 3

AMENDMENT OF CRIMINAL PROCEDURE CODE 2010 AND OTHER RELATED MATTERS

Amendment of section 35

14. In the Criminal Procedure Code 2010, in section 35 —

(*a*) after subsection (8), insert —

"(8A) A court may order the sale of any property that is seized under subsection (1) or that is the subject of a written order under subsection (2) if —

(*a*) every party that is known to have a prima facie interest in the property consents to the sale, and a police officer or the Public Prosecutor makes an application for the sale of the property; or

(*b*) a police officer or the Public Prosecutor makes an application for the sale of the property, and —

(i) the police officer or the Public Prosecutor proves, on a balance of probabilities, that either of the factors mentioned in subsection (8B) applies; or

(ii) the court is of the view that the sale would be in the interests of justice.

(8B) For the purpose of subsection (8A)(*b*)(i), the factors are the following:

(*a*) the value of the property is likely to be subject to depreciation until it is finally disposed of under section 364 or 370, as the case may be;

(*b*) the property is of such a nature or in such condition that to retain custody of or maintain the property, until it is finally disposed of under section 364 or 370, would be —

(i) dangerous;

(ii) unduly costly; or

(iii) not reasonably practicable.

(8C) The court is not to order the sale of any property under subsection (8A) unless —

(*a*) notice of the proceedings concerning the sale is given to every party that is known to have a prima facie interest in the property; and

(*b*) the court is satisfied that the costs of the sale are, or are likely to be, reasonable in the circumstances.

(8D) The court may make an order under subsection (8A) in the absence of any party that is known to have a prima facie interest in the property if the court is satisfied that the party has been given notice under subsection (8C)(*a*).

(8E) The net proceeds of a sale under subsection (8A) are to be seized by a police officer and are to be dealt with in accordance with Part 19.";

(*b*) in subsection (9)(*b*), delete "and" at the end;

(*c*) in subsection (9)(*c*)(ii), replace the full-stop at the end with "; and";

(*d*) in subsection (9), after paragraph (*c*), insert —

"(*d*) if the property is sold under subsection (8A), the net proceeds of the sale of the property.";

(*e*) after subsection (9), insert —

"(9A) This section applies to any property that —

(*a*) is seized before the date of commencement of section 14 of the Anti-Money Laundering and Other Matters Act 2024 under subsection (1); or

(*b*) is the subject of a written order made before that date under subsection (2),

if no court has exercised, in relation to that property, any power under section 364 or 370(2) before that date."; and

(*f*) replace subsection (10) with —

"(10) A reference to a police officer in this section includes —

(*a*) a law enforcement officer within the meaning given by paragraphs (*b*) to (*f*) of the definition of "law enforcement officer" in section 370(6); and

(*b*) a forensic specialist acting in the course of his or her duty as such in accordance with the written authorisation of the Commissioner of Police under the Police Force Act 2004 and the lawful directions of the police officer he or she assists.".

Amendment of section 364

15. In the Criminal Procedure Code 2010, in section 364, replace subsection (4) with —

"(4) In this section and sections 370, 371 and 372, "property" includes not only property that was originally in the possession or under the control of a party to the case, but also —

(*a*) property into or for which it has been converted or exchanged and anything acquired by this conversion or exchange, whether immediately or later; and

(*b*) the net proceeds of the sale of that property where an order for sale of the property is made under section 35(8A).".

Amendment of section 370

16. In the Criminal Procedure Code 2010, in section 370 —

(*a*) in subsection (1), replace paragraph (*a*) with —

"(*a*) when the law enforcement officer considers that —

(i) the property is not relevant for the purposes of any investigation, inquiry, trial or other proceeding under any written law; and

(ii) either of the following applies:

(A) there is no pending investigation mentioned in subsection (3)(*c*)(i) or (ii);

(B) there is a pending investigation mentioned in subsection (3)(*c*)(i) or (ii) but the law enforcement officer considers that the continued seizure of the property is no longer required;";

(*b*) in subsection (2), replace "subsection (3)" with "subsections (3), (3A) and (3B)";

(*c*) in subsection (2), after paragraph (*c*), insert —

"(*ca*) in any case where the relevant court is satisfied that the property consists of the net proceeds of the sale under section 35(8A) of any property mentioned in paragraph (*b*) — such order as the relevant court thinks fit for the disposal of the net proceeds of the sale of the property;";

(*d*) in subsection (2)(*e*)(ii), after "cannot be ascertained", insert "or cannot be found";

(*e*) in subsection (3)(*a*), delete "or" at the end;

(*f*) in subsection (3)(*b*), replace the full-stop at the end with "; or";

(*g*) in subsection (3), after paragraph (*b*), insert —

"(*c*) the relevant court is satisfied that, in a case where the law enforcement officer applies for the continued seizure of the property, there is any pending investigation —

(i) to locate, or ascertain the identity of, any person or persons entitled to possession of the property; or

(ii) into any absconded person reasonably suspected of having committed a relevant offence in connection with which the property mentioned in section 35(1) or 78(1) or (1A) was seized, and the continued seizure will not cause injustice to any person entitled to possession of the property.";

(*h*) after subsection (3), insert —

"(3A) An absconded person reasonably suspected of having committed a relevant offence in connection with which the property mentioned in section 35(1) or 78(1) or (1A) was seized cannot claim to be entitled to the property unless that person personally presents himself or herself before a law enforcement officer for the purpose of an investigation into the relevant offence.

(3B) The relevant court must not make an order under subsection (2) relating to the delivery of property to an absconded person reasonably suspected of having committed a relevant offence in connection with which the property mentioned in section 35(1) or 78(1) or (1A) was seized, unless that person personally presents himself or herself before a law enforcement officer for the purpose of an investigation into the relevant offence; but the relevant court may make any other order under subsection (2) despite that person's absence.";

(*i*) in subsection (6), before the definition of "law enforcement officer", insert —

" "absconded person" means any person who cannot be found, apprehended or extradited, at the end of the period of 6 months from the date on which investigations were commenced against that person to ascertain whether that person has

committed any relevant offence in connection with which the property mentioned in section 35(1) or 78(1) or (1A) was seized;";

(*j*) in subsection (6), in the definition of "relevant court", in paragraph (*b*), replace the full-stop at the end with a semi-colon;

(*k*) in subsection (6), after the definition of "relevant court", insert —

" "relevant offence" means —

(*a*) an arrestable offence; or

(*b*) a serious offence under the Corruption, Drug Trafficking and Other Serious Crimes (Confiscation of Benefits) Act 1992."; and

(*l*) after subsection (6), insert —

"(7) For the purposes of this section and sections 371 and 372 —

(*a*) without affecting any other matter that the relevant court may consider relevant, in determining whether a person is entitled to property or to possession of property (as the case may be), the relevant court may take into account whether the person had acquired the property through legitimate sources (whether from income, investments, trading or otherwise);

(*b*) if a person who claims that he or she is entitled to property or to possession of property (as the case may be) alleges that the property was a gift from any absconded person reasonably suspected of having committed a relevant offence in connection with which the property mentioned in section 35(1) or 78(1) or

(1A) was seized, the mere fact that the property was a gift is relevant, but is not sufficient without other evidence, to prove that the person is entitled to the property or to possession of the property, as the case may be;

(*c*) without affecting any other matter that the relevant court may consider relevant, in determining whether the firstmentioned person in paragraph (*b*) is entitled to property or to possession of property (as the case may be), the relevant court may take into account other evidence relating to —

(i) the circumstances in which the gift was made; or

(ii) whether the property was purchased through legitimate sources before it was gifted; and

(*d*) any property that is transferred, directly or indirectly, by one person (*A*) to another person (*B*) for a consideration the value of which is significantly less than the value of the consideration provided by *A*, is deemed to be a gift.".

Amendment of section 372 and other related matters

17.—(1) Subject to subsection (2), in the Criminal Procedure Code 2010, in section 372 (as amended by section 41 of the Criminal Procedure (Miscellaneous Amendments) Act 2024) —

(*a*) in the section heading, replace "**is unknown**" with "**cannot be ascertained**";

(*b*) in subsections (1) and (7), replace "is unknown" with "cannot be ascertained";

(*c*) in subsection (1), replace "has a claim to it to appear before the head of the relevant law enforcement agency and establish the person's claim within 6 months from the date of the public notice" with "claims that the person is entitled to the property to make the person's claim to the relevant court within 6 months from the date of the public notice, and to thereafter appear before the relevant court to establish the person's claim";

(*d*) after subsection (1), insert —

"(1A) An absconded person reasonably suspected of having committed a relevant offence in connection with which the property mentioned in section 35(1) or 78(1) or (1A) was seized, cannot, pursuant to the notice under subsection (1), make a claim that he or she is entitled to the property unless he or she personally presents himself or herself before a law enforcement officer for the purpose of an investigation into the relevant offence.

(1B) If a person establishes his or her claim in accordance with subsection (1), the relevant court must order that the property be delivered to that person; and section 371 applies to that person as if a reference in that section to the person entitled to the property mentioned in section 370 is a reference to that person.";

(*e*) delete subsection (3);

(*f*) in subsection (4), replace "Despite subsection (3), if" with "If"; and

(*g*) replace subsections (5) and (6) with —

"(5) The relevant court must order the ownership of the property or (if sold) its net proceeds to pass to and vest in the Government absolutely if —

(*a*) no person makes a claim to the property to the relevant court within 6 months from the publication of the notice mentioned in subsection (1); or

(*b*) where one or more persons have made any claim to the property to the relevant court within 6 months from the publication of the notice mentioned in subsection (1), the relevant court is satisfied that none of those persons is entitled to the property.

(6) Where, at the time a person establishes that the person is entitled to the property in accordance with subsection (1), the property has already been sold by the head of the relevant law enforcement agency, that person is only entitled to the net proceeds.”.

(2) Subsection (1) only applies if section 41 of the Criminal Procedure (Miscellaneous Amendments) Act 2024 is brought into operation before or on the date on which subsection (1) and this subsection are brought into operation.

(3) Subject to subsection (6), in the Criminal Procedure Code 2010, in section 372 —

(*a*) in the section heading, replace “**is unknown**” with “**cannot be ascertained**”;

(*b*) in subsections (1) and (7), replace “is unknown” with “cannot be ascertained”;

(*c*) in subsection (1), replace “has a claim to it to appear before the Commissioner of Police and establish the person’s claim within 6 months from the date of the public notice” with “claims that the person is entitled to the property to make the person’s claim to the relevant court within 6 months from the date of the public notice, and to thereafter appear before the relevant court to establish the person’s claim”;

(*d*) after subsection (1), insert —

"(1A) An absconded person reasonably suspected of having committed a relevant offence in connection with which the property mentioned in section 35(1) or 78(1) or (1A) was seized, cannot, pursuant to the notice under subsection (1), make a claim that he or she is entitled to the property unless he or she personally presents himself or herself before a law enforcement officer for the purpose of an investigation into the relevant offence.

(1B) If a person establishes his or her claim in accordance with subsection (1), the relevant court must order that the property be delivered to that person; and section 371 applies to that person as if a reference in that section to the person entitled to the property mentioned in section 370 is a reference to that person.";

(*e*) delete subsection (3);

(*f*) in subsection (4), replace "Despite subsection (3), if" with "If"; and

(*g*) replace subsections (5) and (6) with —

"(5) The relevant court must order the ownership of the property or (if sold) its net proceeds to pass to and vest in the Government absolutely if —

(*a*) no person makes a claim to the property to the relevant court within 6 months from the publication of the notice mentioned in subsection (1); or

(*b*) where one or more persons have made any claim to the property to the relevant court within 6 months from the publication of the notice mentioned in subsection (1), the relevant court is satisfied that none of those persons is entitled to the property.

(6) Where, at the time a person establishes that the person is entitled to the property in accordance with subsection (1), the property has already been sold by the Commissioner of Police, that person is only entitled to the net proceeds.".

(4) Subject to subsection (6), in the Criminal Procedure Code 2010, in section 372 (as amended by subsection (3)) —

(*a*) in subsection (1), replace "may direct that it be detained in police custody" with "may direct that it continue to be subject to the custody or control of the relevant law enforcement agency";

(*b*) in subsections (1), (2), (4) and (6), replace "Commissioner of Police" with "head of the relevant law enforcement agency";

(*c*) in subsection (4), replace "detained in police custody" with "subject to the custody or control of the relevant law enforcement agency";

(*d*) in subsection (7)(*b*)(ii), replace "keeping of it in police custody" with "custody or control of it"; and

(*e*) after subsection (7), insert —

"(8) In this section, "relevant law enforcement agency" means the law enforcement agency to which the law enforcement officer who makes a report under section 370(1) belongs.".

(5) In the Criminal Procedure (Miscellaneous Amendments) Act 2024, delete section 41.

(6) Subsections (3), (4) and (5) only apply if section 41 of the Criminal Procedure (Miscellaneous Amendments) Act 2024 has not been brought into operation before or on the date on which subsection (3) and this subsection are brought into operation.

PART 4

AMENDMENT OF FREE TRADE ZONES ACT 1966

Amendment of section 16A

18. In the Free Trade Zones Act 1966, in section 16A —

(*a*) in subsection (2), after paragraph (*h*), insert —

"(*ha*) enabling a Suspicious Transaction Reporting Officer to carry out any of the responsibilities of the Suspicious Transaction Reporting Office, including for the purpose of detecting the possible commission of an offence specified in the First, Second or Third Schedule to the Corruption, Drug Trafficking and Other Serious Crimes (Confiscation of Benefits) Act 1992;";

(*b*) in subsection (9), in the definition of "public agency", replace the full-stop at the end with a semi-colon; and

(*c*) in subsection (9), after the definition of "public agency", insert —

" "Suspicious Transaction Reporting Office" means the office mentioned in section 5(1) of the Corruption, Drug Trafficking and Other Serious Crimes (Confiscation of Benefits) Act 1992;

"Suspicious Transaction Reporting Officer" means a Suspicious Transaction Reporting Officer as defined in section 2(1) of the Corruption, Drug Trafficking and Other Serious Crimes (Confiscation of Benefits) Act 1992 who is a Commercial Affairs Officer appointed under section 64 of the Police Force Act 2004.".

PART 5

AMENDMENT OF GOODS AND SERVICES TAX ACT 1993

Amendment of section 6

19. In the Goods and Services Tax Act 1993, in section 6 —

(*a*) after subsection (6B), insert —

"(6BA) Despite anything in this section, the Comptroller may furnish to the head of the Suspicious Transaction Reporting Office any information that may be required by the Suspicious Transaction Reporting Office for the purpose of detecting the possible commission of an offence specified in the First, Second or Third Schedule to the Corruption, Drug Trafficking and Other Serious Crimes (Confiscation of Benefits) Act 1992.

(6BB) The following persons, namely:

(*a*) the head of the Suspicious Transaction Reporting Office to whom any information is furnished under subsection (6BA) for the purpose mentioned in that subsection;

(*b*) any Suspicious Transaction Reporting Officer to whom information is disclosed in compliance with this subsection,

must not disclose to any other person such information, except where the disclosure is to a Suspicious Transaction Reporting Officer and the disclosure is necessary for the same purpose, and any person in paragraph (*a*) or (*b*) who contravenes this subsection shall be guilty of an offence.";

(*b*) in subsection (10), after the definition of "head of a law enforcement agency", insert —

""head of the Suspicious Transaction Reporting Office" means the Director of the Commercial Affairs Department;";

(*c*) in subsection (10), in the definition of "law enforcement agency", in paragraph (*e*), replace the full-stop at the end with a semi-colon; and

(*d*) in subsection (10), after the definition of "law enforcement agency", insert —

"'"Suspicious Transaction Reporting Office" means the office mentioned in section 5(1) of the Corruption, Drug Trafficking and Other Serious Crimes (Confiscation of Benefits) Act 1992;

"Suspicious Transaction Reporting Officer" means a Suspicious Transaction Reporting Officer as defined in section 2(1) of the Corruption, Drug Trafficking and Other Serious Crimes (Confiscation of Benefits) Act 1992 who is a Commercial Affairs Officer appointed under section 64 of the Police Force Act 2004.".

PART 6

AMENDMENT OF INCOME TAX ACT 1947

Amendment of section 6

20. In the Income Tax Act 1947, in section 6 —

(*a*) after subsection (10C), insert —

"(10D) Despite anything in this section, the Comptroller may furnish to the head of the Suspicious Transaction Reporting Office any information that may be required by the Suspicious Transaction Reporting Office for the purpose of detecting the possible commission of an offence specified in the First, Second or Third Schedule to the Corruption, Drug Trafficking and Other Serious Crimes (Confiscation of Benefits) Act 1992.

(10E) The following persons, namely:

(*a*) the head of the Suspicious Transaction Reporting Office to whom any information is furnished under subsection (10D) for the purpose mentioned in that subsection;

(*b*) any Suspicious Transaction Reporting Officer to whom information is disclosed in compliance with this subsection,

must not disclose to any other person such information, except where the disclosure is to a Suspicious Transaction Reporting Officer and the disclosure is necessary for the same purpose, and any person in paragraph (*a*) or (*b*) who contravenes this subsection shall be guilty of an offence.";

(*b*) in subsection (14), after the definition of "head of a law enforcement agency", insert —

"'"head of the Suspicious Transaction Reporting Office" means the Director of the Commercial Affairs Department;";

(*c*) in subsection (14), in the definition of "law enforcement agency", in paragraph (*e*), replace the full-stop at the end with a semi-colon; and

(*d*) in subsection (14), after the definition of "law enforcement agency", insert —

"'"Suspicious Transaction Reporting Office" means the office mentioned in section 5(1) of the Corruption, Drug Trafficking and Other Serious Crimes (Confiscation of Benefits) Act 1992;

"Suspicious Transaction Reporting Officer" means a Suspicious Transaction Reporting Officer as defined in section 2(1) of the Corruption, Drug Trafficking and Other Serious Crimes (Confiscation of Benefits) Act 1992 who is a

Commercial Affairs Officer appointed under section 64 of the Police Force Act 2004.”.

PART 7

AMENDMENT OF REGULATION OF IMPORTS AND EXPORTS ACT 1995

Amendment of section 31

21. In the Regulation of Imports and Exports Act 1995, in section 31 —

(*a*) in subsection (1), after paragraph (*j*), insert —

“(*ja*) enabling a Suspicious Transaction Reporting Officer to carry out any of the responsibilities of the Suspicious Transaction Reporting Office, including for the purpose of detecting the possible commission of an offence specified in the First, Second or Third Schedule to the Corruption, Drug Trafficking and Other Serious Crimes (Confiscation of Benefits) Act 1992;”;

(*b*) in subsection (10), in the definition of “public agency”, replace the full-stop at the end with a semi-colon; and

(*c*) in subsection (10), after the definition of “public agency”, insert —

“ “Suspicious Transaction Reporting Office” means the office mentioned in section 5(1) of the Corruption, Drug Trafficking and Other Serious Crimes (Confiscation of Benefits) Act 1992;

“Suspicious Transaction Reporting Officer” means a Suspicious Transaction Reporting Officer as defined in section 2(1) of the Corruption, Drug Trafficking and Other Serious Crimes (Confiscation of Benefits) Act 1992 who is a

Commercial Affairs Officer appointed under section 64 of the Police Force Act 2004.".

PART 8

CONSEQUENTIAL AMENDMENTS AND SAVING AND TRANSITIONAL PROVISIONS

Consequential amendments to Organised Crime Act 2015

22. In the Organised Crime Act 2015, in section 70 —

(*a*) in subsection (1), after "19(2), (3), (6), (8) and (9),", insert "19A,"; and

(*b*) in subsection (3), after paragraph (*g*), insert —

"(*ga*) a reference in section 19A(5) of the CDSA to the provisions of the CDSA is a reference to the provisions of this Act, and the provisions of the CDSA as applied by this section;".

Saving and transitional provisions

23.—(1) Sections 16(*a*), (*b*) and (*d*) to (*l*) and 17(1) or (3) (as the case may be) of this Act (which amend sections 370 and 372 of the Criminal Procedure Code 2010) apply to, or in relation to, any property seized (whether before, on or after the date of commencement of those provisions (called in this section the relevant date)) under section 35 or 78 of the Criminal Procedure Code 2010, except that those provisions of this Act do not apply to, or in relation to, any property (called in this section the relevant property) —

(*a*) seized before the relevant date; and

(*b*) in respect of which a relevant court has made any order under section 370(2) of the Criminal Procedure Code 2010 as in force immediately before the relevant date,

and sections 370, 371 and 372 of the Criminal Procedure Code 2010 as in force immediately before the relevant date continue to apply to,

or in relation to, the relevant property as if those provisions of this Act had not been enacted.

(2) For a period of 2 years after the date of commencement of any provision of this Act, the Minister may, by regulations, prescribe such additional provisions of a saving or transitional nature consequent on the enactment of that provision as the Minister may consider necessary or expedient.

(3) In this section, "Minister" means —

(*a*) for any saving or transitional provision consequent on the enactment of any provision in Part 1, the Minister charged with the responsibility for the Casino Control Act 2006;

(*b*) for any saving or transitional provision consequent on the enactment of any provision in Part 2, the Minister charged with the responsibility for the Corruption, Drug Trafficking and Other Serious Crimes (Confiscation of Benefits) Act 1992;

(*c*) for any saving or transitional provision consequent on the enactment of any provision in Part 3, the Minister charged with the responsibility for the Criminal Procedure Code 2010;

(*d*) for any saving or transitional provision consequent on the enactment of any provision in Part 4, the Minister charged with the responsibility for the Free Trade Zones Act 1966;

(*e*) for any saving or transitional provision consequent on the enactment of any provision in Part 5, the Minister charged with the responsibility for the Goods and Services Tax Act 1993;

(*f*) for any saving or transitional provision consequent on the enactment of any provision in Part 6, the Minister charged with the responsibility for the Income Tax Act 1947;

(*g*) for any saving or transitional provision consequent on the enactment of any provision in Part 7, the Minister charged with the responsibility for the Regulation of Imports and Exports Act 1995; or

(*h*) for any saving or transitional provision consequent on the enactment of any provision in section 22, the Minister charged with the responsibility for the Organised Crime Act 2015.