SCOTTISH STATUTORY INSTRUMENTS

2025 No. 304 (C. 23)

PROCEEDS OF CRIME

The Economic Crime and Corporate Transparency Act 2023 (Commencement) (Scotland) Regulations 2025

Made - - - -	*29th October 2025*
Laid before the Scottish Parliament	*31st October 2025*
Coming into force - -	*10th November 2025*

The Scottish Ministers make these Regulations in exercise of the power conferred by section 219(4) of the Economic Crime and Corporate Transparency Act 2023(**a**).

The Scottish Ministers have consulted the Secretary of State in accordance with section 219(4) of that Act.

Citation and commencement

1. These Regulations may be cited as the Economic Crime and Corporate Transparency Act 2023 (Commencement) (Scotland) Regulations 2025 and come into force on 10 November 2025.

Appointed Day

2. 31 March 2026 is the day appointed for the coming into force of Part 2 of schedule 8 and section 179 (so far as it relates to that Part) of the Economic Crime and Corporate Transparency Act 2023.

ANGELA CONSTANCE
A member of the Scottish Government

St Andrew's House,
Edinburgh
29th October 2025

(**a**) 2023 c. 56.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations bring into force on 31 March 2026 Part 2 of schedule 8 and section 179 (so far as it relates to that part) of the Economic Crime and Corporate Transparency Act 2023 ("the Act").

Schedule 8 of the Act (as introduced by section 179) amends Part 3 of the Proceeds of Crime Act 2002 (c. 29) ("POCA") (confiscation: Scotland) to extend the confiscation regime under POCA to cryptoassets.

NOTE AS TO EARLIER COMMENCEMENT REGULATIONS

(This note is not part of the Regulations)

Provision	*Date of Commencement*	*Instrument number*
Sections 1 and 2	4th March 2024	S.I. 2024/269
Sections 4(3) and 4(4)	4th March 2024	S.I. 2024/269
Sections 8 to 21	4th March 2024	S.I. 2024/269
Section 22	15th January 2024	S.I. 2023/1206
Sections 23 to 26	4th March 2024	S.I. 2024/269
Section 27	15th January 2024	S.I. 2023/1206
Sections 28 to 30	4th March 2024	S.I. 2024/269
Section 35 (insofar as not already in force)	4th March 2024	S.I. 2024/269
Section 36	4th March 2024	S.I. 2024/269
Section 37 (insofar as not already in force)	4th March 2024	S.I. 2024/269
Section 38	4th March 2024	S.I. 2024/269
Section 39 (insofar as not already in force)	4th March 2024	S.I. 2024/269
Sections 40 to 42	4th March 2024	S.I. 2024/269
Section 45	4th March 2024	S.I. 2024/269
Section 47	4th March 2024	S.I. 2024/269
Section 48 (insofar as not already in force)	4th March 2024	S.I. 2024/269
Section 51 (for limited purposes)	4th March 2024	S.I. 2024/269
Section 52 (insofar as not already in force)	4th March 2024	S.I. 2024/269
Section 59 other than subsection (2) to the extent that it substitutes section 853A(1)(b)(iii) of the Companies Act 2006 (c. 46)	4th March 2024	S.I. 2024/269
Sections 60 and 61	4th March 2024	S.I. 2024/269
Section 63	4th March 2024	S.I. 2024/269
Section 65	4th March 2024	S.I. 2025/349
Section 67	15th January 2024	S.I. 2023/1206
Section 68 (insofar as not already in force)	18th March 2024	S.I. 2025/349
Section 70	18th March 2024	S.I. 2025/349
Section 71	4th March 2024	S.I. 2024/269
Section 75(1) and (2)	4th March 2024	S.I. 2024/269
Section 75(3) and (4)	5th March 2024	S.I. 2024/269
Sections 76 to 84	4th March 2024	S.I. 2024/269
Section 85 (insofar as not already in force)	4th March 2024	S.I. 2024/269
Section 86	4th March 2024	S.I. 2024/269
Section 87 (insofar as not already in force)	4th March 2024	S.I. 2024/269
Sections 88 to 90	4th March 2024	S.I. 2024/269
Section 91 (insofar as not already in force)	4th March 2024	S.I. 2024/269
Section 92	4th March 2024	S.I. 2024/269

Sections 93 and 94 (insofar as not already in force)	4th March 2024	S.I. 2024/269
Section 95	4th March 2024	S.I. 2024/269
Section 96 (insofar as not already in force)	4th March 2024	S.I. 2024/269
Section 97	4th March 2024	S.I. 2024/269
Section 102	4th March 2024	S.I. 2024/269
Section 103	15th January 2024	S.I. 2023/1206
Sections 104 to 107 (insofar as not already in force)	4th March 2024	S.I. 2024/269
Section 108	4th March 2024	S.I. 2024/269
Section 136(2)	18th March 2024	S.I. 2025/349
Section 147	15th January 2024	S.I. 2023/1206
Section 155 (insofar as not already in force)	4th March 2024	S.I. 2024/269
Sections 156 and 157	4th March 2024	S.I. 2024/269
Section 161	4th March 2024	S.I. 2024/269
Section 162	4th March 2024	S.I. 2024/269
Section 164	4th March 2024	S.I. 2024/269
Section 167 (insofar as not already in force)	4th March 2024	S.I. 2024/269
Section 169	4th March 2024	S.I. 2024/269
Section 170 (insofar as not already in force)	4th March 2024	S.I. 2024/269
Section 171 to 173	4th March 2024	S.I. 2024/269
Sections 175 to 177	4th March 2024	S.I. 2024/269
Section 179 (in so far as it relates to Part 1 of Schedule 8, insofar as not already in force)	26th April 2024	S.I. 2024/269
Section 179 (in so far as it relates to Part 3 of Schedule 8, insofar as not already in force)	26th April 2024	N.I.S.R. 2024/82
Section 180 (in part)	26th April 2024	S.I. 2024/269
Section 180 (so far as not already in force)	7th November 2024	S.I. 2024/1108
Section 181 (insofar as not already in force)	26th April 2024	S.I. 2024/269
Section 183	15th January 2024	S.I. 2023/1206
Section 185 and 186 (insofar as not already in force)	26th April 2024	S.I. 2024/269
Sections 187 to 193	15th January 2024	S.I. 2023/1206
Sections 199 to 206 (insofar as not already in force)	1st September 2025	S.I. 2025/349
Sections 207 to 209	4th March 2024	S.I. 2024/269
Section 210 (insofar as not already in force)	4th March 2024	S.I. 2024/269
Section 211	15th January 2024	S.I. 2023/1206
Section 212	4th March 2024	S.I. 2024/269
Section 214 (insofar as not already in force)	15th November 2023	S.I. 2023/1206
Section 215	4th March 2024	S.I. 2024/269
Schedule 2 (for limited purposes insofar as not already in force)	4th March 2024	S.I. 2024/269
Schedule 3 (insofar as not already in force)	4th March 2024	S.I. 2024/269
Part 1 of Schedule 8 (insofar as not already in force)	26th April 2024	S.I. 2024/269
Schedule 9 (in part)	26th April 2024	S.I. 2024/269
Schedule 9 (insofar as not already in force)	7th November 2024	S.I. 2024/1108
Schedule 10 (insofar as not already in force)	26th April 2024	S.I. 2024/269
Schedule 11	15th January 2024	S.I. 2023/1206
Schedule 13 (insofar as not already in force)	1st September 2025	S.I. 2025/349

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