POLICY NOTE

THE ECONOMIC CRIME AND CORPORATE TRANSPARENCY ACT 2023 (COMMENCEMENT) (SCOTLAND) REGULATIONS 2025

SSI 2025/304

The above instrument was made in exercise of the powers conferred by section 219(4) of the Economic Crime and Corporate Transparency Act 2023.

Summary Box

The purpose of this instrument is to commence provisions of the Economic Crime and Corporate Transparency Act 2023 ("ECCTA") to amend the Proceeds of Crime Act 2002 ("POCA") to include new powers of search, seizure and detention for cryptoassets and cryptoasset-related items.

Policy Objectives

This instrument will commence Part 2 of Schedule 8 and section 179 of ECCTA, so far as not already in force. Those provisions amend part 3 of POCA (confiscation orders: criminal) to enable the search, seizure and detention of cryptoassets and related items that are the proceeds of criminality, or intended for use in such activity. These provisions will strengthen Scottish law enforcement powers and align Scotland with the rest of the UK.

UN Convention on the Rights of the Child (Incorporation) (Scotland) Act 2024 Compatibility

The Scottish Ministers have made the following statement regarding children's rights.

In accordance with section 23(2) of the United Nations Convention on the Rights of the Child (Incorporation) (Scotland) Act 2024 (the Act), the Scottish Ministers certify that, in their view, the Economic Crime And Corporate Transparency Act 2023 (Commencement) (Scotland) Regulations 2025 is compatible with the UNCRC requirements as defined by section 1(2) of the Act.

EU Alignment Consideration

This instrument is not relevant to the Scottish Government's policy to maintain alignment with the EU.

Consultation

Section 219(4) of the 2023 Act provides that Scottish Ministers must consult the Home Secretary before making regulations commencing relevant parts of the Act in Scotland. A letter for this purpose has been sent to the Minister for Security, Dan Jarvis MBE MP.

Wider public consultation has not been undertaken as the instrument is to commence provisions of the ECCTA which received Royal Assent on 23 October 2023. However Scottish Government officials have consulted with relevant stakeholders effected by the provisions being brought into force and made appropriate amendments as a result, such as changing the commencement date to allow for operational guidance and training to be put in place.

Impact Assessments

An Equality Impact Assessment (EQIA) is not being carried out as there is an existing one for the ECCTA. When commencing the ECCTA UK Government found that there is no evidence to suggest that the new powers relating to cryptoassets will affect those with protected characteristics under the Equality Act 2010. This provision does not remove or increase disadvantages directly or indirectly to any of those protected under the nine protected characteristics. Relevant details are on page 18 of https://assets.publishing.service.gov.uk/media/63d27043e90e071baeb3a7c2/_b__Cryptoassets_IA_Jan_2023_-_signed.pdf

Commencement SSIs are not required to complete a Child Rights and Wellbeing Impact Assessment (CRWIA) or Statement of Compatibility.

A Data Protection Impact Assessment (DPIA) is not necessary as the Schedule is commencing enforcement powers that do not relate to data processing.

Financial Effects

The Cabinet Secretary for Justice and Home Affairs confirms that no Business and Regulatory Impact Assessment (BRIA) is necessary as the instrument has no financial effects on the Scottish Government, local government or on business.

Scottish Government
Safer Communities Directorate

23/10/2025