



**H M Attorney General's Chambers
Criminal Prosecutions Division**

**Policy and Guidance for
Prosecutors making submissions
Sanctions for Money Laundering**

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POLICY DOCUMENT ON BEHALF OF THE PROSECUTIONS DIVISION OF
THE ATTORNEY GENERAL'S CHAMBERS

**MAKING SUBMISSIONS IN RESPECT OF
THE SANCTIONS FOR MONEY LAUNDERING**

In each case where the Defendant has either pleaded guilty or been found guilty of a money laundering offence (and irrespective of whether the sentence is to take place in the Summary Court or the Court of General Gaol Delivery) the Prosecution Advocate will identify the aggravating features of the case, the maximum sentence available for each offence and the sentencing authorities or guidance on the ML offence.

There are currently no authorities from Staff of Government for money laundering at the lower end of the scale.

Baines v. HMAG 2DS 2011/6 (8th June 2011) is the authority for upper level money laundering in the Isle of Man.

Given the lack of Manx authorities, what reliance can be placed on the sentencing guidelines from England and Wales? In *Callister v. HMAG 2DS 2012/13* (28th June 2012) Staff of Government provided assistance as to the approach to be adopted:

“25. The Sentencing Council for England and Wales was established pursuant to Part 4 of the Coroners and Justice Act 2009 to promote greater transparency and consistency in sentencing, whilst maintaining the independence of the judiciary. Such body replaced the Sentencing Guidelines Council and the Sentencing Advisory Panel. The Sentencing Council and its predecessors have published sentencing guidelines in respect of a variety of criminal offences.

26. It is important that we should emphasise that such sentencing guidelines are applicable only in England and Wales and are of only persuasive authority in this jurisdiction, as are sentencing guidelines of other jurisdictions together with the decisions of courts in other jurisdictions. We have no doubt that the proper approach to sentencing in this jurisdiction requires that the sentencing tribunal must consider the appropriate decisions of this court and, if appropriate, the decisions of lower courts in this jurisdiction, although the sentencing tribunal will require to be satisfied that there is sufficient information available to enable a proper understanding of the issues raised in the case and that sentencing guidelines or decisions of courts in other jurisdictions will only be of persuasive authority and it will only be appropriate to refer to them in the absence of appropriate authority in this jurisdiction.”

The current approach taken at General Gaol (for example in *Tony Parsons CRIM2017/49*) given the absence of Manx authorities is to follow the persuasive

authority of the sentencing guidelines guidance from England and Wales. The Prosecutor should also advance that this is the approach to be taken in the Summary Court.

With that in mind 3 documents are attached as follows:

#	Description	Pages
1	“THE MONEYLAUNDERING OFFENCES” showing the IOM offences and the offences from England and Wales from which they derive. Note the <i>Proceeds of Crime Act</i> Offences begin on p. 3.	1-6
2	The Sentencing Guidelines Council guidance on Money Laundering	7-10
3	The Sentencing Guidelines Council guidance on Corporate Offenders: Fraud, Bribery and Money Laundering	11-17

Taking a *Proceeds of Crime Act* offence, document one identifies the equivalent section from Parliament’s *Proceeds of Crime Act* 2002 upon which the section from Tynwald’s *Proceeds of Crime Act* 2008 derives.

Using the Sentencing Guidelines Council’s Guidance (at 2 or 3 as appropriate), the Prosecutor should assist the Court by making submissions as to the offence category, the starting point and category range, identifying those factors which may increase seriousness (or reflect mitigation.)



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THE MONEYLAUNDERING OFFENCES

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Table 1: Pre-POCA (pre 1st August 2009)
Money laundering offences:
money laundering the proceeds of ...

Substantive Offences

(involve actual dealing with the proceeds of crime)

Drug Trafficking

Other Criminal Conduct

DTA 1994 (Eng.
& Wales)

DTA 1996
(Manx)

CJA 1988 (Eng.
& Wales)

Offence

s.49

s.45

s.93C

s.17C

Concealing or transferring the proceeds of drug
trafficking/criminal conduct

s.50

s.46

s.93A

s.17A

Assisting another to retain the benefit of drug trafficking/criminal
conduct

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THE MONEYLEAUNDERING OFFENCES

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s.51	s.47	s.93B	s.17B	Acquisition, possession, use or control of proceeds of drug trafficking/criminal conduct
<p>Table 2: Pre-POCA (pre 1st August 2009) Money laundering offences: money laundering the proceeds of . . .</p>				
Drug Trafficking				
DTA 1994 (Eng. & Wales)	DTA 1996 (Manx)	CJA 1988 (Eng. & Wales)	CJA 1990 (Manx)	Offence
s.52	s.48	-	s.17K	Failure to disclose knowledge or suspicion of drug money laundering/ criminal conduct money laundering

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s.53	s.49	s.93D	s.17D	Tipping-off in respect of an investigation into drug money laundering/criminal conduct money laundering
s.58	s.55	-	-	Prejudicing an investigation into drug trafficking

Table 3: POCA Money laundering offences (on or after 1st August 2009)
 (all crimes approach; no need to pinpoint the source of the criminal proceeds)

POCA 2002 (Eng. & Wales)	POCA 2008 (Manx)	OFFENCE	Substantive Offences “the principal money laundering offences”
s. 327	s. 139(1)	(a) conceals; (b) disguises; (c) converts; (d) transfers; (e) removes criminal property from the Island	Dealing with the proceeds of criminal property (D knew or suspected that the property represented a benefit from criminal conduct)
s. 328	s. 140(1)	Arrangements enters into or becomes concerned in an arrangement which the person knows or suspects facilitates (by whatever means) the acquisition, retention, use or control of criminal property by or on behalf of another person	Making arrangements with a criminal in relation to his criminal property (e.g. persons who work in financial or credit institutions, accountants etc)

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THE MONEYLAUNDERING OFFENCES

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s. 329	s. 141(1)	(a) acquires criminal property; (b) uses criminal property, (c) has possession of criminal property	Acquisition, use, or possession of criminal property
s. 330, s. 331 & s. 332	s.142, s. 143 & s. 144	<p>Failing to disclose knowledge or suspicion of money laundering</p> <p>s. 142 Failure to disclose: regulated sector;</p> <p>s. 143 Failure to disclose: nominated officers in the regulated sector;</p> <p>s. 144 Failure to disclose: other nominated officers.</p> <p>s. 145 Tipping off: regulated sector. Actually disclosing knowledge or suspicion of a money laundering investigation to another</p>	<p>Disclosure Offences</p> <p>Failing to disclose s.139, 140, 141 offences (only applies to information about laundering carried out after commencement date, i.e. on or after 1st August 2009)</p>
s. 333A	s. 145	Tipping Off	Tipping Off
s. 415	s.198	<p>s.198 Money laundering offences [P2002/29/415]</p> <p>(1) An offence under —</p> <p>(a) section 139, 140 or 141 of this Act; or</p> <p>(b) section 10 of the <i>Anti-Terrorism and Crime Act 2003</i>, is a money laundering offence.</p> <p>(2) Each of the following is also a money laundering offence —</p> <p>(a) an offence under section 17A, 17B or 17C of the <i>Criminal Justice Act 1990</i>;</p> <p>(b) an offence under section 45, 46 or 47 of the <i>Drug Trafficking Act 1996</i>.</p> <p>(3) Each of the following is a money laundering offence —</p> <p>(a) an attempt, conspiracy or incitement to commit an offence specified in subsection (1);</p>	

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(b) aiding, abetting, counselling or procuring the commission of an offence specified in subsection (1).

s. 198A

s. 198A Ancillary money laundering offences

- (1) An offence under —
- (a) sections 142 to 145 (failure to disclose/tipping off); or
- (b) section 11 or section 14 of the *Anti-Terrorism and Crime Act 2003*, is an ancillary money laundering offence.
- (2) Each of the following is also an ancillary money laundering offence —
- (a) an attempt, conspiracy or incitement to commit an offence specified in subsection (1);
- (b) aiding, abetting, counselling or procuring the commission of an offence specified in subsection (1).

Table 4 Section 10 of the Anti-Terrorism and Crime Act 2003 (as amended by the Anti-Terrorism and Crime (Amendment) Act 2011) in operation (3/07/2011)

s. 10 ATCA 2003

s. 10 Money laundering

[P2000/11/18 and 22]

(1) A person commits an offence if he facilitates the retention or control of terrorist property —

- (a) by concealment,
- (aa) by disguise,
- (ab) by conversion,
- (b) by removal from the jurisdiction,

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THE MONEYLAUNDERING OFFENCES

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(c) by transfer to nominees, or
(d) in any other way.

(2) But a person does not commit such an offence if the person does not know and has no reason to suspect that the property is terrorist property.

...

(4) Concealing or disguising terrorist property includes concealing or disguising its nature, source, disposition, movement or ownership or any rights with respect to it.

S. 11 ATCA 2003

s. 11 Failure to disclose: belief or suspicion someone has committed a s. 7-10 offence.

[P2000/11/19; P2008/28/77(2)]

s. 14 ATCA 2003

14 Failure to disclose: regulated sector

[P2000/11/21A]

Money laundering

Concealing/disguising/convertng/transferring/removing criminal property from England & Wales

Proceeds of Crime Act 2002 (section 327)

Entering into arrangements concerning criminal property

Proceeds of Crime Act 2002 (section 328)

Acquisition, use and possession of criminal property

Proceeds of Crime Act 2002 (section 329)

Triable either way

Maximum: 14 years' custody

Offence range: Band B fine – 13 years' imprisonment

STEP ONE**Determining the offence category**

The court should determine the offence category with reference to the tables below. In order to determine the category the court should assess **culpability** and **harm**.

The level of **culpability** is determined by weighing up all the factors of the case to determine the offender's role and the extent to which the offending was planned and the sophistication with which it was carried out.

Culpability demonstrated by one or more of the following:

A – High culpability

A leading role where offending is part of a group activity

Involvement of others through pressure, influence

Abuse of position of power or trust or responsibility

Sophisticated nature of offence/significant planning

Criminal activity conducted over sustained period of time

B – Medium culpability

Other cases where characteristics for categories A or C are not present

A significant role where offending is part of a group activity

C – Lesser culpability

Performed limited function under direction

Involved through coercion, intimidation or exploitation

Not motivated by personal gain

Opportunistic 'one-off' offence; very little or no planning

Limited awareness or understanding of extent of criminal activity

Where there are characteristics present which fall under different levels of culpability, the court should balance these characteristics to reach a fair assessment of the offender's culpability.

Harm A

Harm is initially assessed by the value of the money laundered.

Category 1

£10 million or more

Starting point based on £30 million

Category 2

£2 million–£10 million

Starting point based on £5 million

Category 3

£500,000–£2 million

Starting point based on £1 million

Category 4

£100,000–£500,000

Starting point based on £300,000

Category 5

£10,000–£100,000

Starting point based on £50,000

Category 6

Less than £10,000

Starting point based on £5,000

Harm B

Money laundering is an integral component of much serious criminality. **To complete the assessment of harm, the court should take into account the level of harm associated with the underlying offence to determine whether it warrants upward adjustment of the starting point within the range, or in appropriate cases, outside the range.**

Where it is possible to identify the underlying offence, regard should be given to the relevant sentencing levels for that offence.

STEP TWO

Starting point and category range

Having determined the category at step one, the court should use the appropriate starting point (as adjusted in accordance with step one above) to reach a sentence within the category range in the table below. The starting point applies to all offenders irrespective of plea or previous convictions.

Where the value is larger or smaller than the amount on which the starting point is based, this should lead to upward or downward adjustment as appropriate.

Where the value greatly exceeds the amount of the starting point in category 1, it may be appropriate to move outside the identified range.

Section 327 Proceeds of Crime Act 2002: Concealing/disguising/converting/transferring/removing criminal property from England & Wales

Section 328 Proceeds of Crime Act 2002: Entering into arrangements concerning criminal property

Section 329 Proceeds of Crime Act 2002: Acquisition, use and possession of criminal property

Maximum: 14 years' custody

Harm	Culpability		
	A	B	C
Category 1 £10 million or more	Starting point 10 years' custody	Starting point 7 years' custody	Starting point 4 years' custody
Starting point based on £30 million	Category range 8 – 13 years' custody	Category range 5 – 10 years' custody	Category range 3 – 6 years' custody
Category 2 £2 million–£10 million	Starting point 8 years' custody	Starting point 6 years' custody	Starting point 3 years 6 months' custody
Starting point based on £5 million	Category range 6 – 9 years' custody	Category range 3 years 6 months' – 7 years' custody	Category range 2 – 5 years' custody
Category 3 £500,000–£2 million	Starting point 7 years' custody	Starting point 5 years' custody	Starting point 3 years' custody
Starting point based on £1 million	Category range 5 – 8 years' custody	Category range 3 – 6 years' custody	Category range 18 months' – 4 years' custody
Category 4 £100,000–£500,000	Starting point 5 years' custody	Starting point 3 years' custody	Starting point 18 months' custody
Starting point based on £300,000	Category range 3 – 6 years' custody	Category range 18 months' – 4 years' custody	Category range 26 weeks' – 3 years' custody
Category 5 £10,000–£100,000	Starting point 3 years' custody	Starting point 18 months' custody	Starting point 26 weeks' custody
Starting point based on £50,000	Category range 18 months' – 4 years' custody	Category range 26 weeks' – 3 years' custody	Category range Medium level community order – 1 year's custody
Category 6 Less than £10,000	Starting point 1 year's custody	Starting point High level community order	Starting point Low level community order
Starting point based on £5,000	Category range 26 weeks' – 2 years' custody	Category range Low level community order – 1 year's custody	Category range Band B fine – Medium level community order

The table below contains a non-exhaustive list of additional factual elements providing the context of the offence and factors relating to the offender.

Identify whether any combination of these or other relevant factors should result in an upward or downward adjustment of the sentence arrived at thus far.

Consecutive sentences for multiple offences may be appropriate where large sums are involved.

Factors increasing seriousness

Statutory aggravating factors:

Previous convictions, having regard to a) the nature of the offence to which the conviction relates and its relevance to the current offence; and b) the time that has elapsed since the conviction

Offence committed whilst on bail

Other aggravating factors:

Attempts to conceal/dispose of evidence

Established evidence of community/wider impact

Failure to comply with current court orders

Offence committed on licence

Offences taken into consideration

Failure to respond to warnings about behaviour

Offences committed across borders

Blame wrongly placed on others

Damage to third party for example loss of employment to legitimate employees

Factors reducing seriousness or reflecting personal mitigation

No previous convictions or no relevant/recent convictions

Remorse

Little or no prospect of success

Good character and/or exemplary conduct

Serious medical conditions requiring urgent, intensive or long-term treatment

Age and/or lack of maturity where it affects the responsibility of the offender

Lapse of time since apprehension where this does not arise from the conduct of the offender

Mental disorder or learning disability

Sole or primary carer for dependent relatives

Offender co-operated with investigation, made early admissions and/or voluntarily reported offending

Determination and/or demonstration of steps having been taken to address addiction or offending behaviour

Activity originally legitimate

See page 39.

Corporate Offenders: Fraud, Bribery and Money Laundering

Fraud

Conspiracy to defraud (common law)
 Cheat the public revenue (common law)

Triable only on indictment

Fraud Act 2006 (sections 1, 6 and 7)
 Theft Act 1968 (section 17)
 Value Added Tax Act 1994 (section 72)
 Customs and Excise Management Act 1979 (section 170)

Triable either way

Bribery

Bribery Act 2010 (sections 1, 2, 6 and 7)

Triable either way

Money laundering

Proceeds of Crime Act 2002 (sections 327, 328 and 329)

Triable either way

Maximum: Unlimited fine

Most cases of corporate offending in this area are likely to merit allocation for trial to the Crown Court.

Committal for sentence is mandatory if confiscation (see step two) is to be considered. (Proceeds of Crime Act 2002 section 70).

STEP ONE
Compensation

The court must consider making a compensation order requiring the offender to pay compensation for any personal injury, loss or damage resulting from the offence in such an amount as the court considers appropriate, having regard to the evidence and to the means of the offender.

Where the means of the offender are limited, priority should be given to the payment of compensation over payment of any other financial penalty.

Reasons should be given if a compensation order is not made.

(See section 130 Powers of Criminal Courts (Sentencing) Act 2000)

STEP TWO
Confiscation

Confiscation must be considered if either the Crown asks for it or the court thinks that it may be appropriate.

Confiscation must be dealt with before, and taken into account when assessing, any other fine or financial order (except compensation).

(See Proceeds of Crime Act 2002 sections 6 and 13)

See page 49.

STEP THREE

Determining the offence category

The court should determine the offence category with reference to **culpability** and **harm**.

Culpability

The sentencer should weigh up all the factors of the case to determine **culpability**. **Where there are characteristics present which fall under different categories, the court should balance these characteristics to reach a fair assessment of the offender’s culpability.**

Culpability demonstrated by the offending corporation’s role and motivation. May be demonstrated by one or more of the following **non-exhaustive** characteristics.

A – High culpability

Corporation plays a leading role in organised, planned unlawful activity (whether acting alone or with others)

Wilful obstruction of detection (for example destruction of evidence, misleading investigators, suborning employees)

Involving others through pressure or coercion (for example employees or suppliers)

Targeting of vulnerable victims or a large number of victims

Corruption of local or national government officials or ministers

Corruption of officials performing a law enforcement role

Abuse of dominant market position or position of trust or responsibility

Offending committed over a sustained period of time

Culture of wilful disregard of commission of offences by employees or agents with no effort to put effective systems in place (section 7 Bribery Act only)

B – Medium culpability

Corporation plays a significant role in unlawful activity organised by others

Activity not unlawful from the outset

Corporation reckless in making false statement (section 72 VAT Act 1994)

All other cases where characteristics for categories A or C are not present

C – Lesser culpability

Corporation plays a minor, peripheral role in unlawful activity organised by others

Some effort made to put bribery prevention measures in place but insufficient to amount to a defence (section 7 Bribery Act only)

Involvement through coercion, intimidation or exploitation

Harm

Harm is represented by a financial sum calculated by reference to the table below

Amount obtained or intended to be obtained (or loss avoided or intended to be avoided)

Fraud For offences of fraud, conspiracy to defraud, cheating the Revenue and fraudulent evasion of duty or VAT, harm will normally be the actual or intended gross gain to the offender.

Bribery For offences under the Bribery Act the appropriate figure will normally be the gross profit from the contract obtained, retained or sought as a result of the offending. An alternative measure for offences under section 7 may be the likely cost avoided by failing to put in place appropriate measures to prevent bribery.

Money laundering For offences of money laundering the appropriate figure will normally be the amount laundered or, alternatively, the likely cost avoided by failing to put in place an effective anti-money laundering programme if this is higher.

General Where the actual or intended gain cannot be established, the appropriate measure will be the amount that the court considers was likely to be achieved in all the circumstances.

In the absence of sufficient evidence of the amount that was likely to be obtained, 10–20 per cent of the relevant revenue (for instance between 10 and 20 per cent of the worldwide revenue derived from the product or business area to which the offence relates for the period of the offending) **may** be an appropriate measure.

There may be large cases of fraud or bribery in which the true harm is to commerce or markets generally. That may justify adopting a harm figure beyond the normal measures here set out.

STEP FOUR

Starting point and category range

Having determined the culpability level at step three, the court should use the table below to determine the starting point within the category range below. The starting point applies to all offenders irrespective of plea or previous convictions.

The harm figure at step three is multiplied by the relevant percentage figure representing culpability.

	Culpability Level		
	A	B	C
Harm figure multiplier	Starting point 300%	Starting point 200%	Starting point 100%
	Category range 250% to 400%	Category range 100% to 300%	Category range 20% to 150%

Having determined the appropriate starting point, the court should then consider adjustment within the category range for aggravating or mitigating features. In some cases, having considered these factors, it may be appropriate to move outside the identified category range. (See below for a **non-exhaustive** list of aggravating and mitigating factors.)

Factors increasing seriousness

Previous relevant convictions or subject to previous relevant civil or regulatory enforcement action

Corporation or subsidiary set up to commit fraudulent activity

Fraudulent activity endemic within corporation

Attempts made to conceal misconduct

Substantial harm (whether financial or otherwise) suffered by victims of offending or by third parties affected by offending

Risk of harm greater than actual or intended harm (for example in banking/credit fraud)

Substantial harm caused to integrity or confidence of markets

Substantial harm caused to integrity of local or national governments

Serious nature of underlying criminal activity (money laundering offences)

Offence committed across borders or jurisdictions

Factors reducing seriousness or reflecting mitigation

No previous relevant convictions or previous relevant civil or regulatory enforcement action

Victims voluntarily reimbursed/compensated

No actual loss to victims

Corporation co-operated with investigation, made early admissions and/or voluntarily reported offending

Offending committed under previous director(s)/manager(s)

Little or no actual gain to corporation from offending

General principles to follow in setting a fine

The court should determine the appropriate level of fine in accordance with section 164 of the Criminal Justice Act 2003, which requires that the fine must reflect the seriousness of the offence and requires the court to take into account the financial circumstances of the offender.

Obtaining financial information

Companies and bodies delivering public or charitable services

Where the offender is a company or a body which delivers a public or charitable service, it is expected to provide comprehensive accounts for the last three years, to enable the court to make an accurate assessment of its financial status. In the absence of such disclosure, or where the court is not satisfied that it has been given sufficient reliable information, the court will be entitled to draw reasonable inferences as to the offender's means from evidence it has heard and from all the circumstances of the case.

1. *For companies:* annual accounts. Particular attention should be paid to turnover; profit before tax; directors' remuneration, loan accounts and pension provision; and assets as disclosed by the balance sheet. Most companies are required to file audited accounts at Companies House. Failure to produce relevant recent accounts on request may properly lead to the conclusion that the company can pay any appropriate fine.
2. *For partnerships:* annual accounts. Particular attention should be paid to turnover; profit before tax; partners' drawings, loan accounts and pension provision; assets as above. Limited liability partnerships (LLPs) may be required to file audited accounts with Companies House. If adequate accounts are not produced on request, see paragraph 1.
3. *For local authorities, fire authorities and similar public bodies:* the Annual Revenue Budget ("ARB") is the equivalent of turnover and the best indication of the size of the defendant organisation. It is unlikely to be necessary to analyse specific expenditure or reserves unless inappropriate expenditure is suggested.
4. *For health trusts:* the independent regulator of NHS Foundation Trusts is Monitor. It publishes quarterly reports and annual figures for the financial strength and stability of trusts from which the annual income can be seen, available via www.monitor-nhsft.gov.uk. Detailed analysis of expenditure or reserves is unlikely to be called for.
5. *For charities:* it will be appropriate to inspect annual audited accounts. Detailed analysis of expenditure or reserves is unlikely to be called for unless there is a suggestion of unusual or unnecessary expenditure.

STEP FIVE

Adjustment of fine

Having arrived at a fine level, the court should consider whether there are any further factors which indicate an adjustment in the level of the fine. The court should 'step back' and consider the overall effect of its orders. The combination of orders made, compensation, confiscation and fine ought to achieve:

- the removal of all gain
- appropriate additional punishment, and
- deterrence

The fine may be adjusted to ensure that these objectives are met in a fair way. The court should consider any further factors relevant to the setting of the level of the fine to ensure that the fine is proportionate, having regard to the size and financial position of the offending organisation and the seriousness of the offence.

The fine must be substantial enough to have a real economic impact which will bring home to both management and shareholders the need to operate within the law. Whether the fine will have the effect of putting the offender out of business will be relevant; in some bad cases this may be an acceptable consequence.

In considering the ability of the offending organisation to pay any financial penalty the court can take into account the power to allow time for payment or to order that the amount be paid in instalments.

The court should consider whether the level of fine would otherwise cause unacceptable harm to third parties. In doing so the court should bear in mind that the payment of any compensation determined at step one should take priority over the payment of any fine.

The table below contains a **non-exhaustive** list of additional factual elements for the court to consider. The Court should identify whether any combination of these, or other relevant factors, should result in a proportionate increase or reduction in the level of fine.

Factors to consider in adjusting the level of fine

Fine fulfils the objectives of punishment, deterrence and removal of gain

The value, worth or available means of the offender

Fine impairs offender's ability to make restitution to victims

Impact of fine on offender's ability to implement effective compliance programmes

Impact of fine on employment of staff, service users, customers and local economy (but not shareholders)

Impact of fine on performance of public or charitable function

STEP SIX

Consider any factors which would indicate a reduction, such as assistance to the prosecution

The court should take into account sections 73 and 74 of the Serious Organised Crime and Police Act 2005 (assistance by defendants: reduction or review of sentence) and any other rule of law by virtue of which an offender may receive a discounted sentence in consequence of assistance given (or offered) to the prosecutor or investigator.

STEP SEVEN

Reduction for guilty pleas

The court should take into account any potential reduction for a guilty plea in accordance with section 144 of the Criminal Justice Act 2003 and the *Guilty Plea* guideline.

STEP EIGHT

Ancillary Orders

In all cases the court must consider whether to make any ancillary orders.

STEP NINE

Totality principle

If sentencing an offender for more than one offence, consider whether the total sentence is just and proportionate to the offending behaviour.

STEP TEN

Reasons

Section 174 of the Criminal Justice Act 2003 imposes a duty to give reasons for, and explain the effect of, the sentence.