<u>Circular 022/2015: Money laundering,</u> <u>the confidentiality and sensitivity of</u> <u>suspicious activity reports (SARs) and</u> <u>the identity of those who make them</u>

The Proceeds of Crime Act 2002 (POCA) requires banks and other businesses in the regulated sector to report knowledge or suspicion of money laundering to the National Crime Agency (NCA).