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Criminal Assets Bureau

Annual Report

2006

Chapter 1

1. Introduction

- 1.1 This is the eleventh annual report of the activities of the Criminal Assets Bureau (hereinafter referred to as the Bureau) and covers the period 1 January 2006 to 31 December 2006 inclusive.
- 1.2 The Bureau was established in 1996 by the Criminal Assets Bureau Act 1996 (hereinafter referred to as “the Act”). The Act was amended by the Proceeds of Crime (Amendment) Act 2005. Sections 4 and 5 of the Act set out the statutory objectives and functions of the Bureau and these sections are attached at appendix 1 of this report.
- 1.3 This report is prepared pursuant to Section 21 of the Act which requires the Bureau to present a report, through the Commissioner of the Garda Síochána, to the Minister for

Justice, Equality & Law Reform, of its activities during the year.

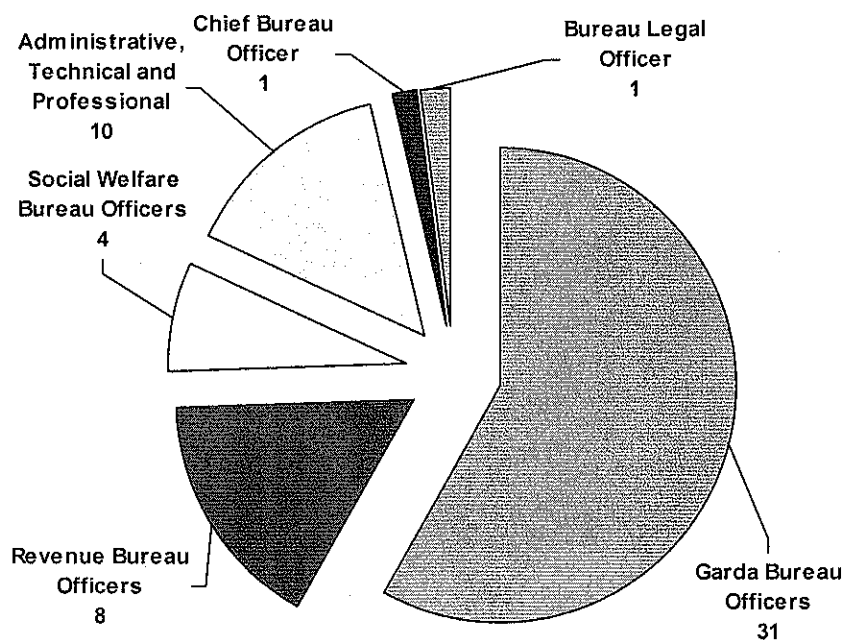
1.4 All monetary amounts referred to in this report are in Euro unless otherwise stated.

Chapter 2

2. Personnel

- 2.1 The Bureau is staffed by officers from the Garda Síochána, the Revenue Commissioners, the Department of Social and Family Affairs, the Department of Justice, Equality and Law Reform and the Bureau Legal Officer.
- 2.2 The Chief State Solicitor provided one Principal Solicitor, one Assistant Solicitor, one Legal Executive and two Clerical Officers to supply the necessary legal services to the Bureau.
- 2.3 The total staff in the Bureau as of 31 December 2006 was 55 and the breakdown of this number is shown in Chart 1 overleaf:

Chart 1:- Bureau Officers and Staff



- 2.4 A number of additional staff were recruited to the Criminal Assets Bureau during 2006. A Financial Crime Analyst and an additional Forensic Accountant were recruited to the Bureau. Two additional Detective Gardai were seconded to the Bureau from the Garda Síochána.
- 2.5 During 2006 the Chief Bureau Officer, Detective Chief Superintendent Felix McKenna retired and Detective Chief Superintendent John O'Mahoney was appointed to the position. Bureau Legal Officer Mr. Richard Barrett on completion of his contract was succeeded by Mr. Francis Cassidy.

2.6 The Divisional Criminal Assets Profiler initiative (as outlined in the 2004 and 2005 Criminal Assets Bureau Annual Reports) continued throughout 2006 with the full complement of 25 divisional profilers being maintained and receiving further training. These profilers continued to assist the Criminal Assets Bureau in pursuing its statutory remit. They also assisted in investigations within their own divisions in targeting persons suspected to be in possession of assets deriving from criminal conduct.

Chapter 3

3 Finance

- 3.1 During the course of the year the Bureau expended monies provided to it through the Oireachtas by the Minister for Justice, Equality and Law Reform in order for it to carry out its statutory functions and to achieve its statutory objectives.
- 3.2 The Bureau expended €5.205 million as broken down in the following Table 1.

Table 1:- Accounts for the period 1 January 2006 – 31 December 2006

Monies provided by the Oireachtas		€	€
			5,205,000
Expenditure	Pay	4,140,000	
	Non-Pay	1,065,000	
	Total	5,205,000	5,205,000

- 3.3 The terms of the Prompt Payment of Accounts Act 1997 were fully complied with by the Bureau.

Chapter 4

4 Actions by the Bureau

- 4.1 During the course of the year the Bureau took a number of actions in pursuit of its statutory objectives and in execution of its statutory functions in targeting the proceeds of criminal conduct. The information and statistics furnished in this report relate to cases in which the Bureau took action, through the courts or otherwise, in pursuit of this statutory remit.
- 4.2 These actions covered a wide range of Garda, Revenue and Social Welfare activities and also included actions specific to the work of the Bureau.
- 4.3 Court applications were made by the Bureau, pursuant to Sections 14 and 14A of the Act, Section 63 of the Criminal Justice Act 1994 and Section 48 of the Criminal Justice (Theft and Fraud Offences) Act 2001, to obtain warrants and orders which were used by the Bureau to uplift evidence in carrying out its investigations. The numbers of warrants and orders obtained are set out in Table 2.

Table 2:- Number of warrants and orders

Description	Number
Search Warrants under Section 14 of the Act	149
Orders to make material available under Section 14A of the Act	181
Orders to make material available under Section 63 of the Criminal Justice Act 1994	5
Search Warrants under Section 48 of the Criminal Justice (Theft and Fraud Offences) Act 2001	3

4.4 A substantial part of the work of the Bureau is by way of proceedings in the High Court. During 2006 the Bureau initiated a number of actions under the Proceeds of Crime Act 1996 and other legislation and advanced other actions which had been initiated during previous years.

Proceeds of Crime Actions

4.5 The Chief Bureau Officer or the Bureau in its own name may make an application to the High Court under Section 2 of the Proceeds of Crime Act 1996 seeking an interim order which prohibits dealing with property which can be shown, on the civil standard of proof, to be the proceeds of crime and which has a value of not less than €13,000.

4.6 Subsequent to a Section 2 order being granted, the Applicant must, to keep the prohibition in place, apply within 21 days for

an order under Section 3 of the same Act. If such an application is successful the High Court makes an interlocutory order, which in effect freezes the property until further notice, unless the court is satisfied that all or part of the property is not the proceeds of crime.

- 4.7 A receiver may be appointed by the court under Section 7 of the same Act to preserve or dispose of property which is frozen under Section 2 or Section 3 orders. In 2006 the Bureau obtained 8 receivership orders and in all cases the receiver appointed by the court was the Bureau Legal Officer. These cases involved cash, money in bank accounts, investment bonds, property and a motor vehicle. In some receivership cases the High Court made orders for possession and sale by the receiver.
- 4.8 Section 4 of the Proceeds of Crime Act 1996 provides for the making of 'disposal orders' whereby the High Court may make an order transferring assets, frozen under a Section 3 order for seven years, to the Minister for Finance for the benefit of the Central Fund.
- 4.9 The Proceeds of Crime (Amendment) Act 2005 made provision for the obtaining of a 'Section 4A consent disposal order' whereby the High Court may make a similar order to that of a Section 4 Order on consent in cases where the Section 3 order is in existence for less than seven years. The Bureau obtained a total of 17 Orders under the provisions of Sections 4 and 4A.

4.10 The Proceeds of Crime (Amendment) Act 2005 also made provision for the making of a Corrupt Enrichment Order. Section 16B of the Act provides that where it appears to the High Court that a person has been corruptly enriched, the Court may make an order directing that person to pay the State an amount equivalent to that by which the defendant has been unjustly enriched. An application for such an order was commenced during the year and an order was obtained pursuant to Section 16B(4) prohibiting the disposal or otherwise dealing with specified property in order to preserve it as an asset to meet any potential corrupt enrichment order that may be made by the court.

4.11 The numbers of orders obtained under Sections 2, 3, 4, 4A, 7 and 16B(4) of the Proceeds of Crime Act 1996 are shown in Table 3.

Table 3:- Orders obtained under the Proceeds of Crime Act 1996

Description	Number of Defendants	Number of Orders	Amount €	Amount STG £
Interim Orders under Section 2	11	7	2,974,856.03	294,289.39
Interlocutory orders under Section 3	12	9	5,059,346.44	Nil
Disposal Orders under Section 4	4	3	*684,630.59	Nil
Consent Disposal Orders under Section 4A	27	14	*2,536,954.55	Nil
Receivership orders under Section 7	14	8	1,602,373.48	294,289.39
Orders under Section 16B(4)	1	1	53,000,000	Nil

***These figures include sums converted from other currencies**

4.12 Of the amounts referred to in Table 3 in respect of Section 4 Orders of €684,630.59 and Section 4A Orders of €2,536,954.55 (Total €3,221,585.14), €2,970,589.51 was paid over to the Minister for Finance. The balance remained due to be forwarded to the Minister as of 31 December 2006.

4.13 The following Table 4 sets out the opening balance as of 1 January 2006, the activity during the year and the closing balance as of 31 December 2006 in receivership accounts held at the Bureau.

Table 4:- Statement of Receivership accounts.

	€	STG £	US\$
Opening Balance Receivership Accounts 1/1/2006	6,696,844	868,292	86,181
Amounts realised	3,895,358	143,081	Nil
Interest	120,257	21,599	3,601
Total Credits to Receivership Accounts	4,015,615	164,680	3,601
Payments Out	(1,722,074)	(154,177)	Nil
Closing Balance Receivership Accounts 31/12/2006	8,990,385	878,795	89,782

Revenue Actions

4.14 The Bureau is empowered under the Act to apply, where appropriate, the relevant powers of the Taxes Acts to the profits or gains derived from criminal conduct and suspected criminal conduct. The application of these powers enables the Bureau to carry out its statutory remit and is an effective means of depriving those engaged in criminal conduct and suspected criminal conduct, of such profits or gains.

- 4.15 The provisions of the Disclosure of Information for Taxation and Other Purposes Act 1996 were used extensively during the year in providing for the transfer of information between the Revenue Commissioners and the Bureau.
- 4.16 Following investigations into the financial affairs of those engaged in criminal conduct, or suspected criminal conduct, the Bureau applied the provisions of the Taxes Acts to a number of individuals and one company. Many investigations were concluded by agreement providing for the payment of tax and interest and in some cases penalties.
- 4.17 Revenue Bureau Officers raised assessments to tax on twenty one individuals and one company as a result of investigations by the Bureau. Of these, proper appeal notices were received in ten cases and five others had their appeal applications refused due to failure to comply with the relevant provisions of the Taxes Acts. Two of these individuals appealed the refusal to admit the applications for an appeal to the Appeal Commissioners. In both of these cases the Appeal Commissioners upheld the inspector's decision not to admit the appeals.
- 4.18 Two appeals were withdrawn by the appellants prior to hearing and the Appeal Commissioners determined the tax liabilities in respect of eight persons in 2006. In all eight cases the Appeal Commissioners confirmed the assessments as made by the Criminal Assets Bureau and their determinations were challenged in four of these cases by way of Circuit Court

appeal. Two of the Circuit Court appeals were subsequently withdrawn and settled by agreement and the other two cases are awaiting hearing as of 31 December 2006.

4.19 The Bureau applied the enforcement procedures of the Taxes Acts (including the use of attachment orders) against the financial assets of tax defaulters and instituted High Court recovery proceedings in the pursuit of taxes due.

4.20 The following Tables 5 to 9 inclusive give details of Revenue actions by the Bureau, including the amounts of taxes assessed, demanded and collected or otherwise recovered.

Table 5: Tax assessed

Description	€
Income Tax	9,578,007.21
Value Added Tax	3,617,434.82
Relevant Contracts Tax	420,214.40
PAYE/PRSI	55,000.00
Capital Gains Tax	49,820.29
TOTAL	13,720,476.72

Table 6: Tax and interest demanded

Description	€
Income Tax	10,962,223.61
Value Added Tax	4,907,440.00
Relevant Contracts Tax	447,092.55
Capital Gains Tax	92,378.47
Employer's PAYE/PRSI	64,614.92
TOTAL	16,473,749.55

Table 7: Tax and interest collected

Description	€
Income Tax	12,337,634.37
Capital Gains Tax	184,874.99
Value Added Tax	847,159.75
Corporation Tax	4,929,972.45
PAYE/PRSI	893,265.00
TOTAL	19,192,906.56

Table 8:- High Court proceedings instituted for recovery of tax and interest

Description	No of cases	€
Total	3	2,008,010.46

Table 9:- Tax and interest recovered using Revenue powers of attachment

	No of cases	€
Total	6	351,300.40

Social Welfare Actions

4.21 The Bureau also takes actions under the Social Welfare Acts in relation to persons engaged in criminal activity. Arising from investigations by Bureau Officers who are also officers of the Minister for Social and Family Affairs, a number of Social Welfare payments were terminated, resulting in savings to the Exchequer as set out at Table 10.

Table 10:- Social Welfare savings by scheme type

Scheme Type	€
Unemployment Assistance	109,759.20
One Parent Family Payment	121,372.00
Disability Allowance	21,243.00
Carer's Allowance	45,369.60
Total	297,743.80

4.22 There were two appeals lodged with the Chief Appeals Officer against decisions made by Bureau Officers and these appeals are listed for hearing as of 31 December 2006.

4.23 In two other appeals that carried forward from 2005 the Chief Appeals Officer certified that the ordinary appeals procedure was inadequate to secure the effective processing of the appeals. The Chief Appeals Officer directed that these appellants submit their appeals to the Circuit Civil Court. These two appeals were withdrawn in the course of the hearings at the Circuit Civil Court.

4.24 The Bureau also identified overpayments of assistance resulting from determinations, details of which are set out in Table 11.

Table 11:- Social Welfare overpayments by scheme type

Scheme Type	€
Unemployment Assistance	184,583.26
One Parent Family Payment	89,256.37
Disability Allowance	59,628.37
Carer's Allowance	106,235.77
Total	439,703.77

4.25 The recovery of monies as per Table 12 was effected by repayments, by instalments and by deductions from current entitlements.

Table 12:- Social Welfare recovery of monies by scheme type

Scheme Type	€
Unemployment Assistance	88,747.96
One Parent Family Payment	30,152.25
Disability Allowance	520.00
Invalidity Pension	15,684.21
Employer/Employee PRSI	4,420.00
Total	139,524.42

4.26 In three cases, summary summons proceedings commenced with a view to recovering amounts overpaid and are continuing as of 31 December 2006.

4.27 A criminal prosecution against a claimant, who continued to claim unemployment payments while working on a full time basis, was initiated. The claimant pleaded guilty and the defendant was awaiting sentence as of 31 December 2006.

Other Investigations

4.28 In respect of criminal prosecutions for breaches of the revenue legislation:

- One person was charged with revenue offences under the Taxes Acts and was awaiting trial on indictment as of 31 December 2006.
- One person pleaded guilty to 3 breaches of the Taxes Acts and received a two year term of imprisonment (suspended) and fined a total of €9,000.
- Another person who had pleaded guilty to revenue offences before the Circuit Court in 2005 was awaiting sentence as of 31 December 2006.

- Two further persons who were charged with revenue offences in 2003 and 2004 were awaiting trial on indictment as of 31 December 2006.
- A number of other similar cases were investigated and files have been forwarded to the Director of Public Prosecutions.

4.29 In respect of the prosecution of 48 counts of money laundering, contrary to Section 31 of the Criminal Justice Act 1994 (as referred to in the 2005 Annual report) the case still awaits a trial hearing as of 31 December 2006.

4.30 The appeal before the Circuit Court in respect of the prosecution for an offence of intimidating a Bureau Officer under Section 13 of the Act (as referred to in the 2005 Annual Report) was heard with the defendant's conviction being affirmed. His sentence was increased to a six month term of imprisonment which was suspended.

Chapter 5

5. Law and Case Law

Proceeds of Crime (Amendment) Act 2005

5.1 While the provisions of the Act came into effect in February 2005 many of the practical benefits became apparent in the course of the year.

5.2 General Benefits

The more general procedural benefits included the following:

- The Bureau has exercised the option of suing in its own name.
- Extensive funds have been realised and forwarded to the Minister for Finance pursuant to Section 4A, avoiding the usual 7 year waiting period which can now be dispensed with the consent of the Respondent. Table 3 of this report refers.
- The Bureau has again targeted assets which are the subject of foreign criminality.
- Extensive use was made of the Bureau's own Production Order pursuant to Section 14A of the Act. (Table 2 at 4.3 of this report refers.
- The amending provisions have aided co-operation with the Assets Recovery Agency both in the UK and Northern Ireland.

5.3 Specific Benefits

In July the Bureau made the first application for an Unjust Enrichment Order. The Bureau is seeking a Decree against a Company, alleging it had been enriched by corrupt conduct i.e. the corrupt payments to elected Councillors in order to obtain enhanced planning status. An Order preventing any dealing with the land in question was obtained, in order to preserve said land as an asset to meet any potential Corrupt Enrichment Order that may be made by the Court. As of 31 December 2006 the case was awaiting hearing.

Significant Court Decisions

5.4 There were a number of important judgements from the High Court and Supreme Court in Criminal Assets Bureau related cases in 2006. While some focused on the facts of the particular case and did not significantly alter the body of precedent effecting such applications, the following three cases did:

5.5 **Felix J. McKenna -v- G and Others:** Judgment of Finnegan P, 30th January 2006.

- A Section 3 Interlocutory Order had been in place for over 7 years, and accordingly the Bureau applied to the Court for a Section 4 Disposal Order. As there were no Rules of Court in existence the Bureau elected to apply by way of Special Summons, a procedure the Respondents argued, in a preliminary application, was inappropriate. The President

disagreed, holding that the Rules of Superior Courts, Order 3(21)(b) enables proceedings for an Order pursuant to Section 4 of the Proceeds of Crime Act 1996 to be taken by way of Special Summons.

- The Respondents have appealed this and other findings in the case to the Supreme Court which granted a stay on any further proceedings in the High Court on the Section 4 application, pending determination of the appeal. It is likely this will place a significant delay on the finalisation of this case.

5.6 Michael F. Murphy –v- B. M. and K. M: Judgement of Finnegan P. 3rd November 2006.

- The first named Respondent sought to re-open a Section 3 Order, which had been made some time previously on the basis that
 - (i) he had not been aware of the application when originally made and granted,
 - (ii) said application proceeded on the basis that a Section 3 Order was an Interlocutory Order, in the sense in which it is ordinarily understood and not as had been held subsequently by the Supreme Court, a final Order, and
 - (iii) Section 3(3) of the Act allowed the Court to vary an Order where “that Order causes any other injustice”.
- The Court held it had no further function in relation to that Order. While Section 3(3) would allow the Court to intervene where the Section 3 for some reason was causing an injustice, for example by a change in circumstances, the Section does not

enable a Respondent to challenge the basis upon which the Order was made initially, time after time, until a Disposal Order is made.

5.7 The Supreme Court: Felix J. McKenna –v- H and Another.
Judgement of Mr. Justice Hardiman 28th November 2006.

- This was another case where the Respondent sought to re-open the grounds upon which a Section 3 Order had been made initially, this time on the basis that he had not had the benefit of receiving a Statement of Claim.
- The Court held that, as the Applicant was astutely represented throughout a nine day trial by solicitor and Counsel, no breach of fair procedures had occurred.
- The Court then proceeded to hold that it is not open to a litigant who finds after he has been unsuccessful in litigation, that he might have done better had a point been urged on his behalf which had not in fact been advanced by him or his advisors, to demand a replay, so to speak. If this were permitted then the result of all proceedings would be in a sense contingent and lacking in finality. The court concluded that no legal system whose decrees were contingent to that degree would meet the requirements of justice.
- The Court also considered the admissibility of “hearsay evidence” in the context of applications under the Proceeds of Crime Acts. It would appear that a Court is happy to admit

hearsay evidence, especially in circumstances where the Respondents to an application will normally be persons in possession or control of property and should be in the best position to give evidence to the Court as to its provenance. In short, said Respondents are in the best position to counter any evidence, including hearsay evidence, which would be tendered by the Applicants in relation to such property.

- The Respondent in that case also objected to the appointment of a receiver with a power of sale over a dwelling house, as the mortgage was paid up to date and the premises were then occupied by a family. The Court held that while it is true that such application required to be considered on the basis of equitable principles, there were occasions when an Order could be made appointing a receiver with a power of sale over a dwelling house, including a family home, especially in circumstances where the property had been found by the Court to be the proceeds of crime and such an order was necessary to preserve the value of property.

New High Court Rules

5.8 An amendment to the Superior Court Rules was enacted which provides for rules specific to Proceeds of Crime applications. In brief, they provide that applications can be made by “Originating Notice of Motion” and that all applications shall be on affidavit. These rules hopefully will address the difficulties encountered in the case referred to at Paragraph 5.5.

Chapter 6

6. International Developments

- 6.1 The Bureau participated in a number of parallel international investigations during the year.
- 6.2 The Bureau received delegations from a number of jurisdictions and Bureau officers attended and made presentations at a number of international conferences. In addition Officers of the Bureau provided training to Romanian Police Officers and prosecutors on the targeting of criminal assets.

Camden Assets Recovery Inter-agency Network (CARIN)

- 6.3 The Bureau continued to be involved in the support and administration of CARIN, retaining its seat on the steering committee. The CARIN annual conference which was held in Austria in May was addressed by the Bureau Legal Officer on the benefit and specific effectiveness of the “multi-agency model” in targeting the proceeds of crime, highlighting the legal and practical benefits of such a model and addressing some of the international legal difficulties in the creation of such an agency.
- 6.4 As the Bureau had been involved both in the instigation of CARIN and utilised extensive resources in ensuring its development and effective administration over a period of 5

years it felt it was time to step down from the steering committee. However, it continues to be an active member of the network along with judicial and law enforcement experts from 39 countries, states and jurisdictions together with agencies including Europol, Eurojust, Interpol, OLAF, and the Egmont Group.

Co-operation with UK Law enforcement authorities

- 6.5 The Bureau along with the Garda Síochána and the Revenue Commissioners continued to work closely with agencies including the Assets Recovery Agency based in Belfast and London, Her Majesty's Revenue and Customs, The Police Service of Northern Ireland, the Serious Organised Crime Agency (SOCA) in the UK, in targeting assets of persons and organisations engaged in cross border and international criminal conduct.
- 6.6 Meetings held between the legal personnel attached to the Bureau, the Assets Recovery Agency both in the United Kingdom and Northern Ireland, and the Civil Recovery Unit in Scotland discussed existing barriers to international co-operation and explored avenues to counter these barriers such as the consideration of establishing a bi-lateral Treaty between Ireland and the United Kingdom, which would seek to address "Mutual Legal Assistance in Civil Asset Recovery".
- 6.7 The Bureau attended the "Organised Crime Cross Border Cooperation Seminar" held in October 2006 in Limavaddy, Co.

Antrim, the purpose of which was to identify new crime trends and to agree on areas of cooperation between the law enforcement authorities.

- 6.8 The Bureau was also represented and actively participated in discussions within the British Irish Council in respect of a common approach to targeting the proceeds of Drug Trafficking.

Chapter 7

7. Conclusion

- 7.1 During the year 2006 the Bureau continued to pursue its statutory remit by carrying out investigations into the suspected proceeds of criminal conduct and applying the Proceeds of Crime, Revenue and Social Welfare legislation.
- 7.2 This is the eleventh annual report of the Bureau and it once again outlines the benefits of a multi agency, multi disciplinary and partnership approach to tackle the proceeds of criminal conduct.
- 7.3 The year was a land mark year for the Bureau, reaching its tenth year in existence. It continues to be seen as a model of best practice in the area of criminal assets recovery.
- 7.4 There were a number of significant Court decisions during the year and the legislative changes made in 2005 were of practical benefit to the operation of the statutory remit of the Bureau in 2006.
- 7.5 The Bureau moved its first case under the corrupt enrichment provisions of the Proceeds of Crime (Amendment) Act 2005 before the High Court.
- 7.6 The Bureau continued to work with international agencies and again started to target the proceeds of foreign criminality.

Appendix 1

Objectives of the Bureau.

Section 4 of the Criminal Assets Bureau Act 1996 as amended by the Proceeds of Crime (Amendment) Act 2005

4.—Subject to the provisions of this Act, the objectives of the Bureau shall be—

- (a) the identification of the assets, wherever situated, of persons which derive or are suspected to derive, directly or indirectly, from criminal conduct,
- (b) the taking of appropriate action under the law to deprive or to deny those persons of the assets or the benefit of such assets, in whole or in part, as may be appropriate, and
- (c) the pursuit of any investigation or the doing of any other preparatory work in relation to any proceedings arising from the objectives mentioned in paragraphs (a) and (b).

Functions of the Bureau.

**Section 5 of the Criminal Assets Bureau Act 1996 as amended by the
Proceeds of Crime (Amendment) Act 2005 –**

5.—(1) Without prejudice to the generality of section 4, the functions of the Bureau, operating through its bureau officers, shall be the taking of all necessary actions—

- (a) in accordance with Garda functions, for the purposes of, the confiscation, restraint of use, freezing, preservation or seizure of assets identified as deriving, or suspected to derive, directly or indirectly, from criminal conduct,
- (b) under the Revenue Acts or any provision of any other enactment, whether passed before or after the passing of this Act, which relates to revenue, to ensure that the proceeds of criminal conduct or suspected criminal conduct are subjected to tax and that the Revenue Acts, where appropriate, are fully applied in relation to such proceeds or conduct, as the case may be,
- (c) under the Social Welfare Acts for the investigation and determination, as appropriate, of any claim for or in respect of benefit (within the meaning of section 204 of the Social Welfare (Consolidation) Act, 1993) by any person engaged in criminal conduct, and
- (d) at the request of the Minister for Social Welfare, to investigate and determine, as appropriate, any claim for or in respect of a benefit, within the meaning of section 204 of the Social Welfare (Consolidation) Act, 1993, where the Minister for Social Welfare certifies that there are reasonable grounds for believing that, in the case of a

particular investigation, officers of the Minister for Social Welfare may be subject to threats or other forms of intimidation,

and such actions include, where appropriate, subject to any international agreement, cooperation with any police force, or any authority, being an authority with functions related to the recovery of proceeds of crime, a tax authority or social security authority, of a territory or state other than the State.

(2) In relation to the matters referred to in subsection (1), nothing in this Act shall be construed as affecting or restricting in any way—

- (a) the powers or duties of the Garda Síochána, the Revenue Commissioners or the Minister for Social Welfare, or
- (b) the functions of the Attorney General, the Director of Public Prosecutions or the Chief State Solicitor.