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Letter forwarding report from Garda Commissioner to Minister for Justice and Equality

Dear Minister

In accordance with the provisions of Section 21 of the Criminal Assets Bureau Act 1996, I am pleased to present to you, the 2014 Annual Report of the Criminal Assets Bureau. The report outlines the activities of the Bureau during the course of 2014, in the pursuit of its statutory remit, detailing actions brought by the Bureau under the proceeds of crime, revenue and social welfare legislation in successfully targeting the suspected proceeds of criminal conduct. The report demonstrates that the Bureau remains an integral part of the law enforcement response to criminal conduct in Ireland.

The Bureau, during 2014, focussed considerable efforts at tackling the criminal proceeds which are generated from oils. This involved extensive cooperation and coordination of effort with colleagues in Northern Ireland, both in the PSNI and in HMRC. This remains an important focus of the Bureau's efforts arising from the, not alone in, significant losses in revenue to the exchequer but also serious financial implications to local authorities which arises in rectifying the resulting environmental harm.

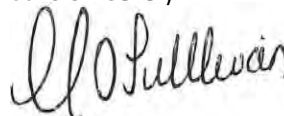
The Bureau however continues to make significant inroads in tackling serious criminals including those involved in the particularly harmful trafficking and sale of drugs which causes such problems within our community. Of particular interest this year is the focus placed by the Bureau on organised travelling criminal groups primarily engaged in burglary and robbery.

Internationally, the Bureau continues to liaise and conduct investigations with law enforcement and judicial authorities throughout Europe and worldwide in pursuit of assets deriving from criminal conduct.

The Bureau continues to be an active member of the Camden Asset Recovery Inter-Agency Network (CARIN) and to maintain its effectiveness at an international level as the designated Asset Recovery Office (ARO) in Ireland, utilising these networks to achieve its objectives. In addition, I am pleased to note the developments which have taken place involving the development of forensic accounting functions in this type of investigation.

In pursuing its objectives, the Bureau liaises closely with the Garda Síochána, the Office of the Revenue Commissioners, the Department of Social Protection and the Department of Justice and Equality and all law enforcement agencies in the State in developing a coherent strategy to target assets and profits deriving from criminal conduct, and in particular, organised crime.

Yours sincerely



NÓIRÍN O'SULLIVAN
COMMISSIONER OF
THE GARDA SÍOCHÁNA

Letter forwarding report from Garda Commissioner to Minister for Justice and Equality



Letter forwarding report from Chief Bureau Officer to the Commissioner of the Garda Síochána

Dear Commissioner

It is my pleasure to present to you the 19th Annual Report of the Criminal Assets Bureau for the calendar year 2014. This report is submitted for presentation to the Minister for Justice and Equality, pursuant to the provisions of Section 21 of the Criminal Assets Bureau Act, 1996. The report sets out the activities of the Bureau throughout the year in pursuit of its statutory remit in targeting the proceeds of crime.

Throughout the year, the Bureau has continued the policy of bringing to conclusion cases under the Proceeds of Crime Act 1996 as amended, together with actions under the Revenue and Social Protection provisions yielding in excess of €3.8 million to the exchequer.

During the year 2014, ten new applications were brought before the High Court under the Proceeds of Crime legislation. Once again, the majority of these actions were taken arising from the proceeds of drug trafficking. In addition, actions were taken against persons suspected of involvement in other forms of criminal conduct, most notably in respect of criminal proceeds arising from fuel laundering activities.

The Proceeds of Crime applications also related to proceeds of property crime, including robbery and burglary, resulting from investigations carried out in conjunction with major Garda operations designed to counter crimes of this nature. In particular, the Bureau has engaged in concerted efforts to target

the proceeds of crime accruing to organised travelling criminal groups. Much of this investigative work remains ongoing at this time, the outcome of which will become apparent in the year ahead.

Specifically, the Criminal Assets Bureau, using appropriate Revenue provisions, forwarded in excess of €3 million to the Central Exchequer and also recovered in excess of €335,911 in respect of overpayments under Social Welfare provisions.

The strategy of the Bureau to co-ordinate its activities in a manner which takes cognisance of the Policing Plans of the Garda Síochána and the strategies of the Revenue Commissioners and the Department of Social Protection has been continued in 2014. As a result, the Bureau has become involved in the investigation of criminal offences. In all cases involving alleged criminal law breached, the Bureau's role is carefully managed having regard to the primary functions of the Garda Síochána and in some instances, the Revenue Commissioners in ensuring that the appropriate remedies are pursued in respect of criminal conduct.

This report sets out a number of criminal investigations undertaken by the Bureau throughout the year, some of which have resulted in proceedings before the Criminal Courts.

Letter forwarding report from Chief Bureau Officer to Commissioner of the Garda Síochána

The Bureau's firm commitment towards appropriate training for investigation was continued during 2014. In this regard, the Divisional Assets Profiler Training Programme was extended. The primary aim of this development is to enhance the Bureau's effectiveness through the provision of training to related agencies.

In addition, during the year, in conjunction with the Garda College, two phases of the Asset Confiscation and Tracing Investigators Course were completed. This course is specifically designed to meet the needs of the Bureau in future years and especially to enhance its ability to meet the investigative challenges which lie ahead in the context of tracing criminal assets.

The Bureau continues to develop its relationships with Interpol, Europol and Camden Assets Recovery Inter-Agency Network (CARIN). In this regard, the participation by the Bureau in the Association of Law Enforcement Forensic Accountants (ALEFA) Conference in October 2014 made a major development in international cooperation in investigations of this nature undertaken by the Bureau. In addition, on the international level, the Bureau continues to represent Ireland at the platform of the Asset Recovery Offices.

From the beginning, the Bureau has received excellent support from members of the public. This is demonstrated through the good working relationships with the Financial Institutions, Accountancy Bodies and the other regulatory agencies within the

country as well as from direct liaison with the public.

The Bureau has enhanced its communications capacity with the public as well as with professional bodies, through the increased use of social media. The position remains, however, that the primary focus of the Bureau is to target illicit assets of serious organised criminals operating at national and international levels. This core priority is matched by the Bureau's policy to support efforts to combat criminal conduct at local community level and the Criminal Assets Divisional Profiler Programme continues as a major part of that effort to pursue the proceeds of crime at a local level.

I wish to acknowledge with gratitude the support and co-operation afforded to the Bureau throughout the year by the Garda Síochána, the Revenue Commissioners, the Department of Social Protection, the Department of Justice and Equality, the Department of Finance, the Department of Public Expenditure and Reform, the Office of the Attorney General and the Office of the Director of Public Prosecutions.

I would also like to particularly acknowledge the expertise and commitment of the solicitor and staff allocated by the Chief State Solicitor to the work of the Bureau. In addition, I wish to congratulate the staff of the Chief State Solicitors Office attached to the Bureau on having received the overall Public Sector Legal Award. I also wish to acknowledge the contribution of Legal Counsel engaged by the Bureau.

Letter forwarding report from Chief Bureau Officer to Commissioner of the Garda Síochána

During the year, there were many personnel changes within the Bureau arising from the departure of a number of personnel on promotion, retirement, and transfer. A feature of the Bureau, which has contributed to its success to date, has been that the personnel assigned from the various parent agencies have been selected from the most qualified and dedicated group of applicants available. Given the challenges which lie ahead for the Bureau particularly in the context of law enforcement, facing into the twentieth year of its existence, the continued commitment to this approach remains of critical importance.

Yours sincerely



EUGENE CORCORAN
DETECTIVE CHIEF SUPERINTENDENT
CHIEF BUREAU OFFICER

25th June 2015

I wish to acknowledge the dedication and hard work of all personnel attached to the Bureau past and present. The nature of the work is such that, in many instances, it cannot be publicly acknowledged due to the requirement for anonymity and security requirements for the personnel concerned relating to their work. I would also like to take the opportunity to welcome new personnel who have joined the Bureau during the year and look forward to working with them into the future.

Finally, as Chief Bureau Officer, I wish to acknowledge the continued high level of professionalism, dedication and commitment demonstrated by all Bureau officers and staff of the Bureau comprising the Bureau Legal Officer, the personnel seconded from the Department of Justice and Equality, the Garda Síochána, the Department of Social Protection and the Revenue Commissioners.

Letter forwarding report from Chief Bureau Officer to Commissioner of the Garda Síochána

Examples of watches seized by the Bureau



Foreword

Section 21 Report

This is the 19th Annual Report of the activities of the Criminal Assets Bureau (hereinafter referred to as “the Bureau”) and covers the period from 1st January 2014 to 31st December 2014 inclusive.

The Criminal Assets Bureau Act 1996 and the Proceeds of Crime Act 1996 have both been amended on a number of occasions but most substantially by way of the Proceeds of Crime (Amendment) Act, 2005.

For the purpose of this report, the Criminal Assets Bureau Act 1996 and 2005 will hereinafter be referred to as “the Act” and the Proceeds of Crime Act 1996 and 2005 will hereinafter be referred to as “the PoC Act”. The 1996 Acts, together with the 2005 Act, provide a collective title of amendments governing the powers and functions of the Bureau.

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 and Equality outlining its activities during the year 2014.

Foreword
Section 21



Part One

Overview of the Criminal Assets Bureau and its officers & staff

The Bureau

On the 15th October 1996, the Bureau was formally established by the enactment of the Act. The Act provides for (among other matters):

- the objectives of the Bureau;
- the functions of the Bureau;
- the Chief Bureau Officer;
- Bureau Officers;
- staff of the Bureau;
- the Bureau Legal Officer;
- anonymity of staff of the Bureau;
- offences and penalties for identifying staff of the Bureau and their families;
- offences and penalties for obstruction and intimidation;
- CAB search warrants; and
- CAB production orders.

Finance

During the course of the year, the Bureau expended monies provided to it through the Oireachtas by the Minister for Justice and Equality in order to carry out its statutory functions and to achieve its statutory objectives.

All monies provided by the Oireachtas as outlined below are audited by the Comptroller and Auditor General, as is provided for by Statute.

In addition, the Internal Audit Section of the Department of Justice and Equality

carry out an annual independent audit of the Bureau's procedures and processes.

Accounts for 2014

Description	Amount €	
	2013	2014
Pay	5,591,000	5,500,000
Non-pay	864,000	1,154,000
Total	6,455,000	6,654,000

Objectives and functions

The objectives and functions of the Bureau are respectively set out in Sections 4 and 5 of the Act. These statutory objectives and functions are set out in full at Appendix 1, and may be summarised as:

1. identifying and investigating the proceeds of criminal conduct;
2. taking actions under the law to deny and deprive people of the benefits of assets that are the proceeds of criminal conduct by freezing, preserving and confiscating the assets;
3. the taking of actions under the Revenue Acts to ensure that the proceeds of criminal activity are subject to tax; and
4. investigating and determining claims under the Social Welfare Acts.

Part One

Overview of the Criminal Assets Bureau and its officers & staff

Chief Bureau Officer

The Bureau is headed by the Chief Bureau Officer, appointed by the Commissioner of the Garda Síochána from among its members of the rank of Chief Superintendent. The current Chief Bureau Officer is Detective Chief Superintendent Eugene Corcoran who took up his appointment on 1st September 2010.

The Chief Bureau Officer has overall responsibility, under Section 7 of the Act, for the management, control and the general administration of the Bureau. The Chief Bureau Officer is responsible to the Commissioner for the performance of the functions of the Bureau.

This Section also provides for the appointment of an Acting Chief Bureau Officer to fulfil the functions of the Chief Bureau Officer in the event of incapacity through illness, absence or otherwise.

A body corporate

The Bureau exists as an independent corporate body as provided for under Section 3 of the Act. The status of the Bureau was first considered in 1999 by the High Court in the case of *Murphy -v- Flood* ([1999] IEHC 9).

Mr Justice McCracken delivered the judgement of the High Court on the 1st of July 1999. This judgement is pivotal to understanding the nature of the Bureau.

The Court set out:

"The CAB is established as a body

corporate with perpetual succession. While the Chief Bureau Officer must be appointed from members of the Garda Síochána of the rank of Chief Superintendent, nevertheless the CAB is independent of An Garda Síochána, although it has many of the powers normally given to that body.

...

The CAB is a creature of Statute, it is not a branch of An Garda Síochána. It was set up by the Oireachtas as a body corporate primary for the purpose of ensuring that persons should not benefit from any assets acquired by them from any criminal activity. It is given power to take all necessary actions in relation to seizing and securing assets derived from criminal activity, certain powers to ensure that the proceeds of such activity are subject to tax, and also in relation to the Social Welfare Acts. However, it is not a prosecuting body, and is not a police authority. It is an investigating authority which, having investigated and used its not inconsiderable powers of investigation, then applies to the Court for assistance in enforcing its functions.

The Oireachtas, in setting up the CAB, clearly believed that it was necessary in the public interest to establish a body which was independent of the Garda Síochána, and which would act in an investigative manner. However, I do not think it is the same as An Garda Síochána, which investigates with an aim to prosecuting persons for offences. The CAB investigates for the purpose of securing assets which have been acquired as a result of criminal activities and indeed ultimately paying those assets over [to] the State."

Bureau officers and staff

Section 8 of the Act provides for the appointment of officers of the Bureau. Members of staff of the Bureau are appointed under Section 9 of the Act.

Officers of the Bureau are:

- A. members of the Garda Síochána;
- B. officers of the Revenue Commissioners; and
- C. officers of the Department of Social Protection.

Officers are seconded from their parent agencies.

Staff of the Bureau consist of:

- I. the Bureau Legal Officer;
- II. professional members of staff of the Bureau;
- III. administrative and technical members of staff of the Bureau.

Officers of the Bureau continue to be vested with their powers and duties notwithstanding their appointment as Bureau Officers.





The staffing level at the Bureau comprising Bureau Officers and other staff stands at seventy one.

During 2014, competitions were held to fill the existing Garda vacancies. A Detective Sergeant was appointed to the Bureau in November 2014. The remaining three Garda vacancies are expected to be filled in January 2015.

As a result of the promotion of an Executive Officer in November 2014, a vacancy now exists in the Administration Section of the Bureau. It is expected that this vacancy will be filled in the first half of 2015.

Staffing Levels

Multi-agency authorised levels

	37
	6
	16
	12

Part One

Overview of the Criminal Assets Bureau and its officers & staff

Anonymity

In order to ensure the safety of certain Bureau Officers and staff, anonymity for those members is set out under Section 10 of the Act. Under this Section, officers and staff of the Bureau execute their duties in the name of the Bureau.

Section 11 of the Act provides for criminal offences relating to the identification of certain Bureau Officers, staff and their families.

The prohibition of identification does not extend to the Chief Bureau Officer, an Acting Chief Bureau Officer, the Bureau Legal Officer or the Bureau Officers who are members of the Garda Síochána.

Bureau Legal Officer

The Bureau Legal Officer reports directly to the Chief Bureau Officer and is charged under Section 9 of the Act with assisting the Bureau in the pursuit of its objectives and functions.

Structure of the Bureau

The multi-agency structure of the Bureau, which draws together various skill sets from the personnel involved, has the benefit of enhancing investigative capabilities in pursuit of the Bureau's statutory remit. This is possible under Section 5 of the Act detailing the functions of the Bureau.

Chief State Solicitor's Office

The Criminal Assets Section of the Chief State Solicitor's Office (hereinafter referred to as "the CSSO") provides legal advice and solicitor services to the Bureau.

The CSSO represents the Bureau in both instituting and defending litigation in all court jurisdictions primarily but not exclusively with the assistance of Counsel. In addition, the CSSO provides representation for all tax and social welfare matters both before the respective appeal bodies and in the Circuit Court.

In addition, the CSSO provides general legal advices and solicitor services at all stages of case progression from investigation to disposal including the provision of both contract drafting and conveyancing services.

During 2014 the CSSO was staffed as follows:

- 1 solicitor;
- 2 legal executives; and
- 2 clerical officers.

The vacancy of one solicitor which has been unfilled since 2009, remained so throughout 2014. However, the recruitment process began in late 2014 and it is anticipated that this position will be filled in early 2015.

Finally, the CSSO won the "Public Sector Legal Team of the Year" award at the

annual Law Awards 2014. It is the first time any section of the Chief State Solicitor's Office, DPP, CPSO, AGO or Revenue Solicitors has achieved this prestigious award.

Divisional Profilers

The Divisional Criminal Assets Profiler Training Programme continued to be reviewed throughout 2014 and at the end of 2014, the number of trained Divisional Criminal Asset Profilers stood at one hundred and ninety four within the jurisdiction.

Following staff movements on promotion, transfer, retirements etc, at the time of writing, the current numbers stand at one hundred and fifty six, as follows;

- 138 Gardaí;
- 15 Officers of the Revenue Commissioners engaged in Customs and Excise duties; and
- 3 Officers of the Department of Social Protection.

The role of the Divisional Criminal Asset Profilers is to liaise with and assist the Bureau in the course of investigations within their respective Garda Divisions and Districts. In addition, Divisional Criminal Asset Profilers prepare profiles on criminals operating within their area and refer them to the Bureau for consideration of action pursuant to the Bureau's statutory remit.

An additional Profiler Training Programme is scheduled to take place in April 2015 whereby approximately 45 additional Garda are expected to be

trained.

CEIFAC (European College for Financial Investigators and Financial Crime Analysis)

The CEIFAC Project is a training and research initiative funded by the European Commission as part of the "Prevention of and Fight against Crime" programme partnered by Europol. The aim of the programme is to improve the investigative techniques used throughout the European Union and for participants to be familiar with these techniques before they are implemented in the Member States. The CEIFAC training programme offered Police / National Guard, Customs, Prosecutors and Justice Department personnel a three week training and research course held in Strasbourg under the auspices of Strasbourg University.

The CEIFAC's research programme falls within the scope of the GRASCO, the University of Strasbourg's Group for Research Action on Organised Crime. This programme aims to contribute to promoting financial investigations in the European Union in order to better combat organised crime while protecting the fundamental rights of European Citizens. The results of the research conducted after the training sessions will be the subject of European Commission findings and publications.

A member of the Bureau attended at the CEIFAC Project in Strasbourg, France during October / November 2014.

Part One

Overview of the Criminal Assets Bureau and its officers & staff

TACTIC (The Asset Confiscation and Tracing Investigators Course)

During 2012, management in the Bureau identified a requirement to provide structured and recognised training for specialised financial investigators and members of the Bureau. An education committee was established which drew on representatives from all agencies in the Bureau. The committee was given the task of researching this issue and of drawing up appropriate recommendations.

The committee engaged with the Garda College in order to utilise the expertise available there, with a view towards collaboration in developing and delivering an education and training strategy for the Bureau in a cost effective manner.

Development of the course involved all agencies of the Bureau and the Garda College. Bureau Officers also liaised with other Police forces including the Police Service of Northern Ireland (PSNI) and participated in their training courses in order to gain knowledge of what specialist training other similar agencies/forces provided.

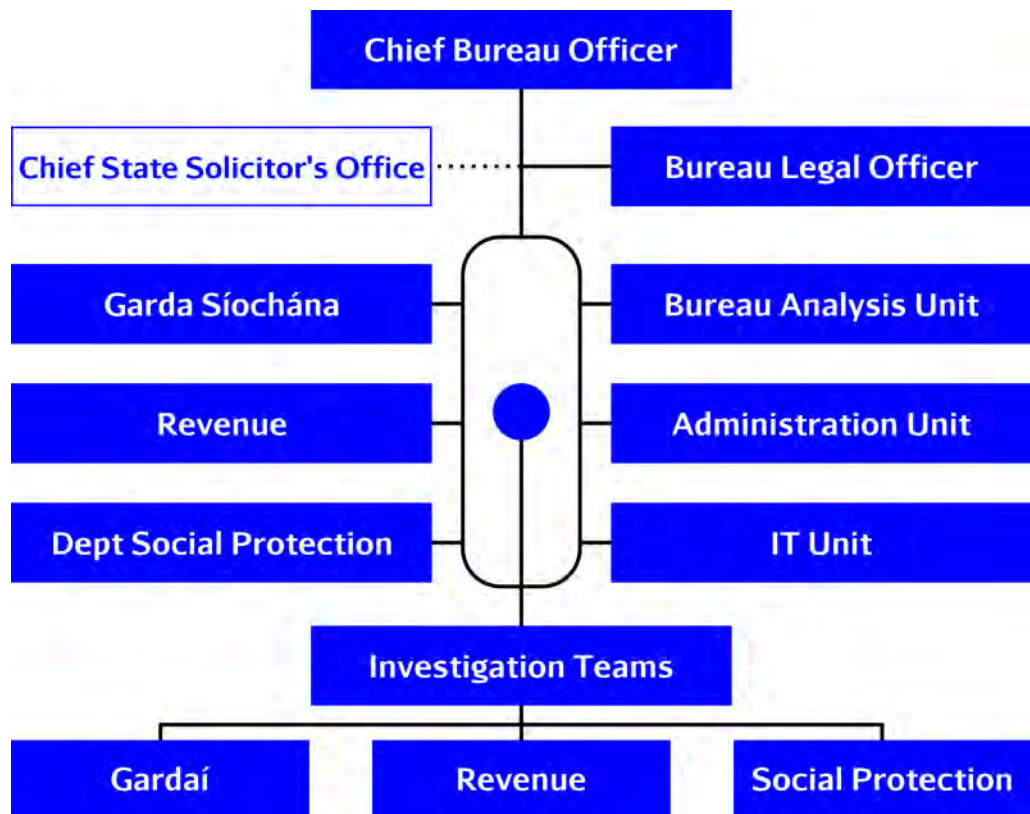
This assisted the Committee in identifying the specific competencies that are unique to Asset Tracing / Financial Investigations. The result of this research and the Committee's recommendations culminated in the establishment of the new specifically designed course known as *The Asset Confiscation and Tracing Investigators*

Course or "TACTIC".

The Bureau Education Committee, together with the Garda College, formulated a phased curriculum of education and training. Phase 1 of this course was piloted in May 2014 followed by Phase 2 in November 2014. Phases 3 and 4 are expected to be piloted in February and May 2014 respectively.

The course, when complete, will ensure all Bureau investigators are skilled to the best international practices; will promote a standardisation of work practices across the investigation teams; and will increase the overall professionalism of the Bureau. It will also give a professional qualification to investigators which will assist, in conjunction with other measures, to enable investigators give expert evidence in court.

Diagram: Organisation of the Bureau



Part One
Overview of the Criminal Assets Bureau and its officers & staff

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Part Two

Criminal Assets Bureau Investigations

Investigations

During 2014, Bureau Officers continued to exercise the powers and duties vested in them under Section 8 of the Act.

It is important to note that this Section vests in the Bureau Officers, the duties and powers conferred on them by virtue of membership of their respective parent organisations.

In addition to these powers, the Bureau has particular powers available to it, namely:

1. CAB search warrants; and
2. Orders to make material available to CAB.

These powers are contained within Section 14 and Section 14(A) of the Act and the PoC Act, respectively.

The Bureau conducted its investigations throughout 2014 with the cooperation and assistance of Garda personnel from Garda Divisions and also from Garda national units such as the Garda Bureau of Fraud Investigation (GBFI), the Garda National Drugs Unit (GNDU), the National Bureau of Criminal Investigation (NBCI), the Special Detective Unit (SDU) and the Security and Intelligence Section, Garda Headquarters.

Investigations were also supported by personnel from the Revenue Commissioners from each of the regions: Dublin Region (Port & Airport); Borders, Midlands and West Region; South-West

Region and East, South-East Region and also from the Investigations and Prosecutions Division.

The Bureau continued to cooperate with the Special Investigation Units of the Department of Social Protection in respect of their investigations in 2014.

In 2014, the Bureau liaised with the Official Assignee in Insolvency in the UK and provided assistance in respect of bankruptcy proceedings.

This continued assistance received has been critical to the success in targeting the proceeds of criminal conduct during 2014.

Section 14

Section 14 of the Act provides for CAB search warrants. Under Section 14(1), an application may be made by a Bureau Officer, who is a member of the Garda Síochána, to the District Court for a warrant to search for evidence relating to assets or proceeds deriving from criminal conduct.

Section 14(2) & (3) provides for the issue of a similar search warrant in circumstances involving urgency whereby the making of the application to the District Court is rendered impracticable and the warrant may be issued by a member of the Garda Síochána not below the rank of Superintendent.

During 2014, all applications under

Part Two

Criminal Assets Bureau Investigations

Section 14 were made to the District Court and no warrants were issued pursuant to Section 14(2).

applications were made under Section 14 and 14(A) of the Act and the PoC Act, respectively:

A Section 14 search warrant operates by allowing a named Bureau Officer who is a member of the Garda Síochána, accompanied by other such persons as the Bureau Officer thinks necessary, to search, seize and retain material at the location named.

Applications under Section 14 & 14A CAB Act, 1996 & 2005

Description	Number	
	2013	2014
Search warrants under Section 14 CAB Act, 1996 & 2005	172	61
Orders to make material available under Section 14A of the CAB Act, 1996 & 2005	175	185

This is noteworthy in that it allows the member of the Garda Síochána to be accompanied by such other persons as the Bureau Officer thinks necessary including persons who are technically and/or professionally qualified people to assist him/her in the search.

Section 14A

Section 14A was inserted by the PoC Act and provides for applications to be made by a Bureau Officer who is a member of the Garda Síochána to apply to the District Court for an order directed to a named person, to make material available to the Bureau Officer.

Applications made during 2014

During 2014, the following number of

Part Three

Actions under the Proceeds of Crime Act 1996 & 2005

Introduction

The Proceeds of Crime Act, 1996 & 2005 ("PoC Act") provides the mechanism under which the Bureau can apply to the High Court seeking to freeze or restrain a person / entities dealing with a specific asset.

It further allows for the High Court to determine, on the civil burden of proof, whether that asset represents, directly or indirectly, the proceeds of criminal conduct.

The PoC Act was amended in 2005 to allow the proceedings to be brought in the name of the Bureau instead of its Chief Bureau Officer. Since then all applications by the Bureau have been brought in the name of the Bureau.

The Court proceedings are commenced by way of an application to the High Court supported by sworn affidavits of relevant witnesses including, members of the Garda Síochána, other Bureau Officers and in relevant cases, staff from law enforcement agencies in other jurisdictions.

Section 2 of the PoC Act provides that the application may be brought on an *ex-parte* basis. This means that the Bureau makes its application in the absence of a requirement to notify the person affected (the Respondent) by the application at that stage. The Section 2 order lasts for 21 days unless an application under Section 3 of the PoC Act is brought. The person affected by the order is notified during this time.

Section 3 proceedings were commenced in all cases brought by the Bureau during 2014 in which a Section 2(1) order was made. Section 3 allows for the longer term freezing of assets.

While Section 3 cases must commence within 21 days of the making of a Section 2 order, it may take some considerable time for the hearing of the Section 3 to come before the High Court. Section 3 hearings are heard with the Respondent present during which the Respondent has the opportunity to challenge the case being put forward in respect of the property in question.

In cases where the Respondent has insufficient means to pay for legal representation, the Respondent may apply to the Court for a grant of legal aid under a Legal Aid Scheme in place for this purpose. This ensures that the rights of the Respondent are fully represented to the highest standards.

If it is ultimately shown to the satisfaction of the High Court following a Section 3 hearing that the asset represents, directly or indirectly, the proceeds of criminal conduct then the Court will make an order freezing the asset. This order lasts a minimum of seven years during which the Respondent or any other party claiming ownership in respect of the property can make applications to have the Court order varied in respect of the property.

At the expiration of the period of seven years, the Bureau may then commence

Part Three

Actions under the Proceeds of Crime Act, 1996 & 2005

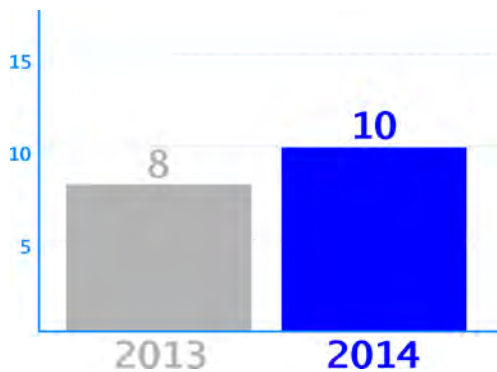
proceedings to transfer the asset to the Minister for Public Expenditure and Reform or other such person as the Court determines under Section 4 of the Act. During these proceedings, all relevant parties are again notified and may make applications to the Court.

Where the period of seven years has not expired, a consent disposal order under Section 4A of the Act may be effected with the consent of the Respondent and the Court.

Section 2 Review

Ten new cases were brought before the High Court during 2014. This compares with eight for the year 2013.

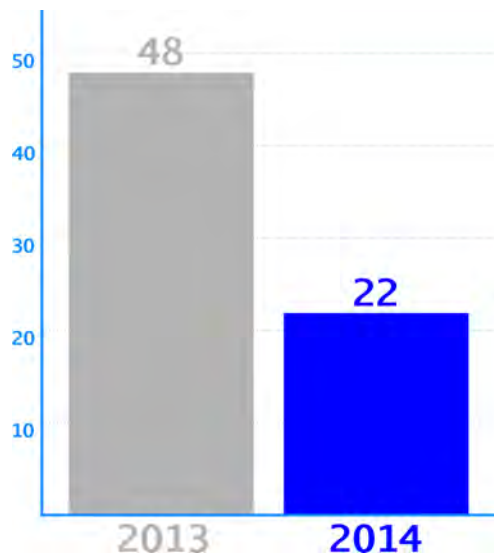
New POC cases brought before High Court



The Bureau notes the small increase in the number of cases commenced in 2014 when compared to 2013.

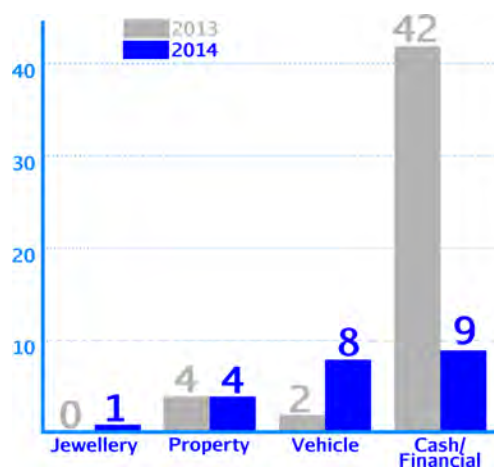
When analysed, the number of assets over which an order was obtained under Section 2(1) decreased in comparison to 2013 from forty eight assets to twenty two assets.

Assets over which Section 2(1) Orders made



During 2014, the Bureau took proceedings in respect of a variety of asset types with a notable increase in cash/financial type assets. For profiling purposes, the assets are broken down into jewellery, property, vehicles, and cash/financial matters.

Assets over which Section 2(1) Orders made
Breakdown of assets by asset type



Valuation Breakdown

The value of the twenty two assets frozen under Section 2 of the PoC Act during the year 2014 was €6,760,182. This figure may be broken down in the table below.

Analysis of Section 2 Order by asset type

Description	€
Property	447,000
Jewellery	17,000
Vehicle	76,500
Cash/Financial	6,219,682
Total	6,760,182

The figures in respect of property, jewellery and vehicles are based on the estimated value placed by the Bureau on the asset at the time of making the application under Section 2(1) of the PoC Act.

The results for 2014 compared to 2013 show the value of assets frozen under Section 2 has increased from the previous year where the value was €2,821,305.

Accordingly, whilst the value of assets seized under Section 2 of the PoC Act was reduced by twenty six in comparison to 2013, the value of assets frozen increased substantially in the period by approximately 140%.

Value of assets frozen under Section 2



Accordingly, 2014 marked a significant increase in the value to cases commenced by comparison to 2013. Similarly, the average value of assets frozen under Section 2 increased markedly from 2013 and in particular with cash/financial assets.

Geographical Breakdown

The Bureau's remit covers investigation of proceeds of crime cases irrespective of the location of the assets.

During 2014, the Bureau obtained orders over assets in respect of proceeds of crime in all of the large urban areas, rural communities, and foreign jurisdictions.

In particular, the Bureau has commenced cases involving the assets located in this jurisdiction that were generated as a result of foreign corruption. The financial assets were transferred to Ireland in an attempt to launder and disguise the

Part Three

Actions under the Proceeds of Crime Act, 1996 & 2005

origins and true nature of the funds.

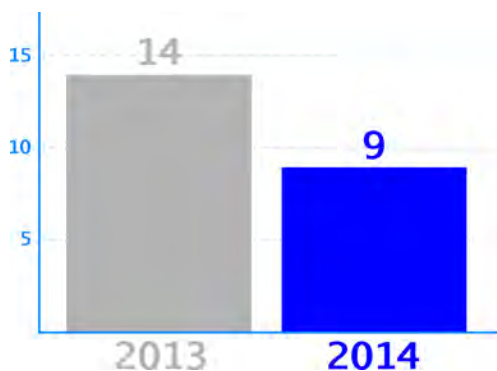
The Bureau remains committed to actively targeting assets which are the proceeds of criminal conduct and indeed wherever they are situated to the fullest extent under the PoC Act.

Section 3 Review

Section 3(1) orders are made at the conclusion of the hearing into whether an asset represents or not, the proceeds of criminal conduct. As such, the date and duration of the hearing of the matter is a matter outside of the Bureau's control.

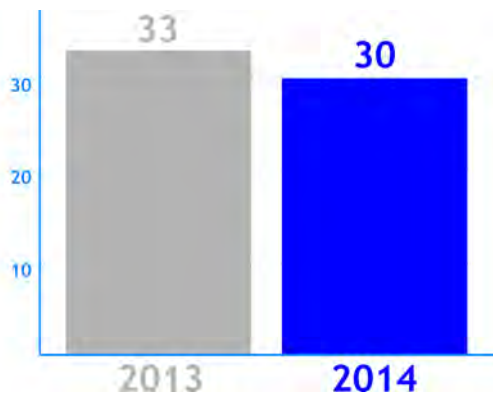
During 2014, nine cases before the High Court had orders made under Section 3(1) to the value of €1,563,841.75

Number of cases in which Section 3(1) Orders made



The number of assets over which orders were made by the High Court pursuant to Section 3(1) decreased marginally from thirty-three assets in 2013 to thirty assets in 2014.

Assets over which Section 3(1) Orders made



Section 3(3) of the PoC Act provides for an application to be made to court while a Section 3(1) order is in force to vary or discharge the order. The application can be made by the Respondent in a case taken by the Bureau or by any other person claiming ownership in the property. While Section 3(3) largely contemplates the bringing of an application by a Respondent in a case, it also provides that victims of crime who can demonstrate a proprietary interest in the property frozen can make an application for the return of same.

The 2012 Annual Report sets out in detail an application made by victims under Section 3(3). No such successful claim was made during 2013 nor 2014.

However, one order was made by the High Court in favour of the mother of a child to a deceased Respondent to a case to the value of €2,000. The remaining monies in this case, being approximately €39,000 were made subject to an order under Section 4 of the Act in favour of the Minister for Public Expenditure and Reform.

Property

In previous reports, the impact of falling property values in respect of disposing of property which is the proceeds of crime have been referred to. The position in this regard remained throughout 2014.

The statutory aims and objectives of the Bureau require that the Bureau take appropriate action to prevent individuals, who are engaged in serious organised crime, benefit from such crime.

In cases where it is shown that the property is the proceeds of criminal conduct, the statutory provision whereby an individual enjoying the benefit of those proceeds may be deprived or denied that benefit, includes that he/she should be divested of the property.

This policy of the Bureau may require pursuing properties, notwithstanding the fact that in some cases the property remains in negative equity.

This is designed to ensure that those involved in serious organised crime are not put in the advantageous position by being able to remain in the property and thereby benefit from the proceeds of crime.

Vehicles

The Bureau continues to note the interest of those involved in serious organised crime in high value vehicles. However, during 2014 the Bureau targeted a number of mid-range valued vehicles. This is, in part, a response to

actions being taken by those involved in crime to purchase lower valued vehicles in an attempt to avoid detection.

The type of vehicles seized by the Bureau under Section 2(1) of the PoC Act during the year 2014 were:

1. BMW M5
2. BMW 535
3. Nissan Skyline
4. Honda Fireblade Motorbike
5. Citroen C5 Estate
6. Isuzu Trooper
7. Ford Transit van
8. Toyota Avensis

One case namely, *CAB v. Dónal Ryan* is noteworthy in the context of seizure and disposal of motor vehicles. This case involved a number of vehicles which were later sold by the court appointed Receiver and the funds applied pursuant to Section 6 of the PoC Act (see further below) to repay Social Welfare payments that the Respondent and his partner had claimed. Some advantages arose from this approach set out by dealing with matters in this manner.

Part Three

Actions under the Proceeds of Crime Act, 1996 & 2005



Section 4A allows for a consent disposal order to be made by the Respondent in a CAB case, thus allowing the property to be transferred to the Minister for Public Expenditure and Reform in a period shorter than seven years. This was introduced in the 2005 PoC Act.

Three cases were finalised and concluded and one case (involving multiple Respondents) was part finalised under Section 4(1) and 4A in 2014.

For example, an alternative legal process under Section 3 of the PoC Act, which would have incurred further legal costs, was avoided and in addition the funds were applied to the Exchequer in advance of the expiration of the statutory seven year period under Section 3 of the PoC Act.

During the year 2014, a total of €467,152.37 was transferred to the Minister for Public Expenditure and Reform under the PoC Act arising from Section 4(1) and 4A disposals. This figure is significantly down on the 2013 and as a result requires some explanation.

Under Section 3(1) of the PoC Act, the Bureau obtained orders against three vehicles being:

1. Ford Focus;
2. Range Rover; and
3. Toyota Avensis.

The matter can largely be attributed to two factors beginning with the amendments introduced by the PoC Act and by the requirement for the seven year moratorium in respect of the ultimate disposal of property subject to the PoC Act. The PoC Act introduced consent Section 4A disposal orders. This, in combination with the expiration of the statutory freezing period of seven years, allowed for significant work to be carried out in the years 2006 to 2013. Accordingly, the four cases concluded in 2014 are those cases which it was not possible to obtain consent under Section 4A, thereby shortening the seven year statutory period.

Section 4(1) and 4A

Section 4(1) provides for the transfer of property to the Minister for Public Expenditure and Reform. This Section refers to assets which have been deemed to be the proceeds of criminal conduct, for a period of not less than seven years, and over which no valid claim has been made under Section 3(3) of the PoC Act.

Similarly, where proceedings are settled, in many instances it is necessary to apportion settlement amounts to

improperly claimed Social Welfare payments or to outstanding Tax liabilities. The funds apportioned in this manner, while remitted in their entirety to Exchequer funds, are treated separately for recording purposes and thereby reduce the amount captured under Section 4(1) or 4A. It should be noted that such course of action avoids costly High Court proceedings both in terms of legal costs incurred by the Bureau but also in costs to the State in payments under the Legal Aid scheme.

different assets in three different cases relating to nine different Respondents to a total value of €178,187.94.

As outlined earlier, in *CAB v. Dónal Ryan*, the monies were applied for the benefit of the Department of Social Protection in connection with payments improperly claimed.

In the second case, a payment of €5,000 was made in connection with legal fees together with VAT. In that same case a consent order was made against the Respondent under Section 3 and 4A transferring a sum of €94,850 to the Minister for Public Expenditure and Reform.

Section 4(1) & 4A Breakdown

Type	No. of Cases	Amount
Section 4(1)	3	€460,222.37
Section 4A	1	€6,930.00
Total	4	€467,152.37

Section 6

Section 6 provides for the making of an order by the court during the period whilst a Section 2(1) or 3(1) order is in force to vary the order for the purpose of allowing the Respondent or any other party:

1. a discharge of reasonable living or other necessary expenses; or
2. carry on a business, trade, profession or other occupation relating to the property.

During 2014, two such orders were made affecting eight different assets in two different cases relating to two different Respondents to a total value of €43,812.45.

This compares to 2013 where two such orders were made affecting three

Section 7

Section 7 provides for the appointment, by the court, of a Receiver whose duties include either to preserve the value of, or dispose of, property which is already frozen under Section 2 or Section 3 Orders.

In 2014, the Bureau obtained receivership orders in regard to thirty nine assets. In every case the Receiver appointed by the court was the Bureau Legal Officer. These cases involved properties, cash, money in bank accounts, motor vehicles and a watch. In some receivership cases, the High Court made orders for possession and sale by the Receiver. A receivership order cannot be made unless a Section 2 or Section 3 order is already in place.

Part Three
Actions under the Proceeds of Crime Act, 1996 & 2005

Statement of Receivership Accounts

	Amount €	STG£	US\$
Opening balance receivership accounts 01/01/2014	5,071,992.76	283,573.92	649,226.73
Amounts realised, inclusive of interest and operational advances	2,363,129.21	64.26	6,278,511.40
Payments out, inclusive of payments to Exchequer and operational receivership expenditure	753,165.09	1.19	229.26
Closing balance receivership accounts 31/12/2014	6,681,956.88	283,636.99	6,927,508.87



Part Four

Revenue actions by the Bureau

Overview

The role of the Revenue Bureau Officers attached to the Bureau is to perform duties in accordance with all Revenue Acts and Regulations to ensure that the proceeds of crime or suspected crime, are subjected to tax. This involves the gathering of all available information from the agencies which comprise the Bureau and from the Office of the Revenue Commissioners. The primary legislation used in this regard is the Disclosures of Certain Information for Taxation and Other Purposes Act 1996.

various taxheads of €9.046m.

Tax Appeals

Revenue Bureau Officers also manage tax appeals ensuring that the appeal process is fully implemented in compliance with the Revenue Acts and the Procedures and Regulations applicable in such cases. This applies to all forms of appeal provided for, including appeals before an Appeal Commissioner, the Circuit Court and to the High Court by way of case stated.

Tax Functions

The following is an update of the tax cases commenced prior to 2014 and also details the current status of cases initiated during 2014.

In accordance with Section 933(1)(a) TCA 1997, an individual assessed to tax shall, subject to specific requirements, be entitled to take an appeal to the Appeal Commissioners in respect of any such assessment.

Tax Assessments

Revenue Bureau Officers are empowered to make assessments to tax under Section 58 of the Taxes Consolidation Act 1997 (hereinafter referred to as the TCA 1997) – the charging section.

Where appeals are not correctly invoked, the application for such an appeal will be refused in accordance with Section 933(1)(b) TCA 1997. Where an application has been refused, the appellant may appeal this refusal to the Appeal Commissioners in accordance with Section 933(1)(c) TCA 1997.

As part of any Bureau investigation, the Revenue Bureau Officer will investigate the tax position of all those linked with that investigation with a view to assessing their tax liability, where appropriate. Investigations vary in terms of size and complexity.

Appeals to the Appeal Commissioners

During 2014, an application for an appeal to the Appeal Commissioners was refused in respect of twenty one Income Tax Assessments, involving five individuals and two Capital Gains Tax Assessments involving one individual.

During 2014, a total of thirty three individuals were assessed to tax resulting in a total tax assessed figure under

Part Four

Revenue actions of the Bureau

Case 1: The appeal against four Income Tax Assessments was refused under Section 933(1)(b) TCA 1997 on the grounds that the tax pursuant to the provisions of Section 957(2)(a)(II) TCA 1997 was not paid.

Case 2: In this case, an appeal was refused against three Income Tax assessments and two Capital Gains Tax assessments on the grounds that Section 957(2)(a)(i) TCA 1997 was not satisfied i.e., failure to file tax returns.

Case 3: An appeal against four Income Tax assessments was refused on the grounds that Section 957(2)(II) was not satisfied i.e., payment of tax on foot of assessment by virtue of returns delivered.

In respect of three of these assessments, the Inspector's refusal was appealed to the Appeal Commissioners in accordance with Section 933(1)(c)TCA 1997.

As at 31st December 2014, a date for the hearing was awaited.

Case 4: An appeal against three Income Tax Assessments was refused on the grounds that Sections 957(2) and 957(4) of the TCA 1997 were not satisfied.

Case 5: In this case, an appeal against Income Tax Assessments for seven years was refused on the grounds that Section 957(2)(a)(i) of the TCA 1997 was not complied with.

This refusal was made within fifteen days of the year end. In accordance with Section 933(1)(c) TCA 1997, this refusal may be appealed to the Office of the Appeal Commissioners within fifteen days of the date of refusal.

As at 31st December 2014, the fifteen days had not expired and the option to appeal the Inspector's refusal remained open to the individual.

At the beginning of the year, appeals in respect of nine cases were pending before the Appeal Commissioners, two of which were listed for hearing by the Commissioner during 2014. In respect of three cases, the appeals were withdrawn.

The outcome of the appeals heard was as follows:

Appeal 1: This was an appeal against an excise assessment made by the Inspector. The company was represented at the hearing.

Following consideration of the case made on behalf of the company, the Commissioner confirmed the assessment.

Appeal 2: The appeal in this case was

Part Four *Revenue actions of the Bureau*

against the refusal by the Inspector to grant a company an Auto Fuel Traders Licence and a Marked Fuel Traders Licence.

As the Appellant neither attended nor was represented at the hearing, the refusals were upheld by the Commissioner.

As at 31st December 2014, a hearing date in respect of the remaining four appeals was awaited.

During 2014, appeals in respect of ten cases were correctly invoked. This involved fifty five assessments for Income Tax, one assessment in respect of Capital Gains Tax and one Value Added Tax assessment.

During the year, two of these cases were listed for hearing by the Appeal Commissioners and as at 31st December 2014, a hearing date for the remaining eight appeals was awaited.

The outcome of the two appeals listed for hearing was as follows:

Appeal A: This was an appeal against Income Tax assessments made by the Inspector for two years.

The Appellant was not present for the hearing but was represented. No evidence was presented and following discussion with the Appeal

Commissioner, the assessments were confirmed.

Appeal B: In this instance, the appeal was against Income Tax assessments made by the Inspector for five years.

As the Appellant neither attended nor was represented at the hearing, the assessments were upheld by the Commissioner.

Appeals to the Circuit Court

At the beginning of the year, there was one case awaiting to be heard before the Circuit Court. A date for the hearing was obtained but the appeal was withdrawn in advance of that date.

During 2014, **Appeal A** (above) which had been confirmed by the Appeal Commissioner was subsequently appealed to the Circuit Court in a timely manner. As at 31st December 2014, a date for this hearing was awaited.

Collections

Revenue Bureau Officers are empowered to take all necessary actions for the purpose of collecting tax liabilities as assessed and which have become final and conclusive. Revenue Bureau Officers hold the powers of the Collector General and will pursue tax debts through all available routes. Collection methods include:

- the issue of demands – Section 961 TCA 1997;

Part Four

Revenue actions of the Bureau

- power of attachment – Section 1002 TCA 1997;
- Sheriff action – Section 960(L) TCA 1997; and
- High Court proceedings – Section 960(I) TCA 1997.

Demands

During 2014, tax demands (inclusive of interest) served in accordance with Section 961 TCA 1997 in respect of thirty four individuals amounted to €10.866m.

Tax recovered by the Bureau during 2014 amounted to €3.017m from fifty five individuals / entities. This figure includes €0.553m which was collected through use of attachments pursuant to Section 1002 TCA 1997 in thirteen cases.

High Court proceedings for the recovery of tax and interest in the sum of €11.453m were initiated in seventeen cases.

Proceedings were initiated in the Circuit Court in respect of six cases in the sum of €0.328m.

Three cases were pursued for payment through the application of Section 960(L) TCA 1997 (Sheriff Powers).

Customs & Excise functions

The Customs & Excise (C&E) functions in the Bureau support all investigations with a view to identifying any issues of Customs relevance and bring the breadth of C&E related legislation, rules,

regulations, information and/or intelligence to bear in the appropriate manner.

Traditionally, serious and organised crime groups in almost every jurisdiction attempt to breach both customs regulations and excise regulations with a view to making substantial profits while draining the exchequer of funds and having a negative impact on society in general.

The situation in Ireland is no different and the existence of a border with another jurisdiction where tax rates on various products are different has provided an incentive for serious organised crime gangs to engage in smuggling and associated activities. These activities result in significant loss to the exchequer while providing significant gains to those crime gangs.

For instance, the illegal trade in mineral oils, including the laundering of marked products and the emerging trend of the sale of laundered diesel through filling stations, is evidence of such criminal behaviour. The Bureau has taken an active role in the review, granting, and refusal of licences in connection with the sale of mineral oils. The Bureau continued to refuse such licences in 2014 as a means of interrupting criminal activity.

Fighting against organised crime gangs operating across borders requires co-operation among competent authorities on both sides of the border. Such co-operation extends not only to sharing

information and intelligence, but also to planning and implementing joint operations on an international multi-agency and multi-disciplinary platform.

and work closely with their Customs' colleagues in Revenue in order to avail of all investigative opportunities and to use all the State's resources in the most efficient way on tackling criminals.

In such cases all the tools of mutual assistance, whether they be customs to customs and/or police to police can and are used.

Co-operation and information/intelligence sharing between the Bureau and Revenue's Customs Service, and other customs services internationally, improves the effectiveness of the deterrent action against smugglers.

Such co-operation and the international dimension of the Bureau's activities are elaborated upon in Chapter 6 of this report.

In this jurisdiction, the Bureau has successfully targeted such criminal gangs and continues to do so.

One such example is the sharing of intelligence by the Bureau with Revenue's Customs Service. During 2014, the Bureau initiated joint operations which resulted in the seizure by Customs of a number of high value luxury vehicles, the possession of which was found to contravene VRT regulations, rendering the vehicles liable to forfeiture. (Section 141, Finance Act 2001). The type of vehicle, each associated with criminal targets of the Bureau, had individual values of up to €180,000.

The Customs staff attached to the Bureau take every opportunity to link up

Part Four

Revenue actions of the Bureau

Revenue tables

Outcome of Appeals refused by the Bureau

Description	No. of cases
Opening Appeals	1
Appeals refused	5
Refusals appealed to Appeal Commissioner	1
Bureau decision upheld by Appeals Commissioner	-
Closing Appeals	2

Outcome of Appeals at Appeal Commissioner Stage

Description	No. of cases
Opening Appeals	9
Appeals correctly invoked	10
Appeals determined by Appeals Commissioner	2
Appellant failed to attend hearing	2
Appeals withdrawn	3
Closing Appeals	12

Outcome of Circuit Court Appeals

Description	No. of cases
Opening Appeals	1
Appealed to Circuit Court	1
Appeals determined by Circuit Court	-
Appeals withdrawn	1
Closing Appeals	1

Tax Assessments

Taxhead	Tax €M	No of assessments
Income Tax	7.096	163
Capital Gains Tax	0.352	6
Value Added Tax	1.598	6
Totals	9.046	175

Tax and Interest demanded

Taxhead	Tax €M	Interest €M	Total €M	No. of cases
Income Tax	3.425	2.045	5.470	25
Capital Gains Tax	0.137	0.070	0.207	3
Value Added Tax	3.088	0.883	3.971	5
Excise	4.216	0.611	4.827	1
Totals	10.866	3.609	14.475	34

Tax and Interest Collected

Taxhead	Amount €	No. of cases
Income Tax	2.684	49
Corporation Tax	0.092	1
Value Added Tax	0.142	3
Excise	0.079	1
VRT	0.020	1
Totals	3.017	55

Part Four
Revenue actions of the Bureau

Cash seizure by the Bureau



Part Five

Social Welfare actions by the Bureau

Overview

The Bureau takes action under the Social Welfare Acts, pursuant to its functions as set out in Section 5 of the Act. Social Welfare Bureau Officers investigate and determine entitlement to social welfare payments. Arising from an examination of cases by Bureau Officers, actions pursuant to the Social Welfare remit of the Bureau was initiated against eighty six persons in 2014.

Savings

As a direct result of investigations conducted by Social Welfare Bureau Officers in 2014, a number of persons had their payments either terminated or reduced. These actions resulted in a total saving to the Exchequer of €190,190. The various headings under which these savings were achieved are as follow:

Social Welfare Savings

Scheme type	Saving €
Disability allowance	31,647
Jobseeker's allowance	76,709
One-parent family payment	71,889
BASI	9,945
Totals	190,190

A Basic Supplementary Welfare Allowance (commonly referred to as BASI) provides a basic weekly allowance to eligible people who have little or no income.

Overpayments

The investigations conducted also resulted in the identification and assessment of overpayments against individuals. An overpayment is described

as a payment received by an individual over a period(s) for which that person has no entitlement to make the claim. Accordingly the payments received in respect of the claim creates a debt to the Department of Social Protection. As a result, demands were issued against a number of persons for the repayment of the Social Welfare debts ranging in individual value from €2,100 to €130,648. The total amounts for 2014 Social Welfare Overpayment Assessed & Demanded are as follows;

Social Welfare Overpayments

Scheme type	Over- payment €
Child benefit	2,100
Disability allowance	275,998
Jobseeker's allowance	655,641
One-parent family payment	100,816
BASI	3,031
Totals	1,037,586

Recoveries

The Bureau utilises a number of means by which to recover Social Welfare debts from individuals.

The methods include payments by way of lump sum and/or instalment standing order. Deductions of up to 15% of a person's current social welfare payments can be made to recover debts. This is a new provision for debt recovery and was enacted by Section 13 of the Social Welfare Act 2012.

The Bureau was instrumental in the introduction of additional powers for the recovery of social welfare debts by way of Notice of Attachment proceedings.

Part Five

Social Welfare actions by the Bureau

This new legislative power is provided for in Section 15 of the Social Welfare and Pensions (Miscellaneous Provisions) Act of 2014.

Social Welfare Recovered

Scheme type	Recovered €
Carer's allowance	3,900
Disability allowance	140,819
Jobseeker's allowance	130,331
One-parent family payment	58,781
Child Benefit	2,080
Totals	335,911

Appeals

There is an independent agency, the Social Welfare Appeals Office (SWAO), who provide a service to persons who are not satisfied with determinations made by Officers of the Department of Social Protection on questions relating to their entitlement to Social Welfare payments. This agency is headed by a Chief Appeals Officer (CAO).

In 2014, there were two appeals initiated against determinations made by Social Welfare Officers attached to the Bureau.

The CAO certified that the ordinary appeals procedure was inadequate to secure the effective processing of these appeals and directed that the appellants

submit their appeals to the Circuit Civil Court.

Both cases in 2014 lodged their appeals in the Circuit Civil Court. One of the cases has been heard by the court and the decision of the Deciding Officer was upheld. The other case is awaiting a hearing date.

In the course of 2014, the Circuit Court heard six appeals carried over from previous years. Two cases were withdrawn before the Circuit Court and in four cases, the decisions of the Deciding Officer were upheld by the court. One further appeal which was listed for hearing was withdrawn by the appellant and the matter was settled in advance of the hearing.

Of the appeals finalised by the Circuit Court, one case was referred to the High Court for Judicial Review proceedings. The High Court ruled in the appellants favour and the matter was returned to the Circuit Court for re-hearing.

One historic appeal (from 2010) is awaiting the courts final determination.

As at 31st December 2014, a total of three appeals are awaiting Circuit Court determination.

Part Six

Criminal prosecutions arising from investigations of the Bureau

Introduction

Arising from investigations conducted by the Bureau, pursuant to its statutory remit, evidence of suspected breaches of criminal offences was uncovered and, as a result, a number of persons were arrested and files were prepared seeking the directions of the Director of Public Prosecutions (hereinafter referred to as "the DPP") and a number of criminal prosecutions ensued.

The suspected offences identified were contrary to Sections under the following Acts:

- The Taxes Consolidation Act, 1997;
- The Criminal Justice (Theft and Fraud Offences) Act, 2001;
- The Social Welfare Consolidation Act, 2001 and;
- The Criminal Assets Bureau Act, 1996 & 2005;

A number of cases from previous years were resolved during 2014.

The following is an update of the cases commenced prior to 2014.

Tax related offences

Case 1

As reported in the 2013 Annual Report, one person pleaded guilty in the Circuit Criminal Court to offences contrary to Section 1078 of the TCA 1997.

During 2014, he appeared before the Circuit Court where he was convicted and fined €10,000 in respect of four offences.

The remaining four offences were taken into consideration.

Case 2

As reported in the 2013 Annual Report, one individual was charged with two offences contrary to Section 1078 of the TCA 1997 following the submission of a report to the DPP in 2012.

During 2014, he appeared in the Circuit Court where he entered a plea of guilty to both charges.

He was convicted and fined €20,000 and given six months to pay with three months imprisonment in default.

Case 3

As outlined in the 2013 Annual Report, one individual who was previously charged with offences contrary to Section 1078 of the TCA 1997 and charges in respect of an offence contrary to Section 13 of the Criminal Assets Bureau Act 1996 - 2005 which relates to intimidation of a Bureau Officer, failed to appear in court and a warrant was issued for his arrest.

This individual remained at large during 2014 but at the time of writing this report, he has been arrested on foot of these warrants and his case has been adjourned to a date in 2015.

Part Six

Criminal prosecutions arising from investigations of the Bureau

Case 4

The Bureau is still pursuing one case from 2007 which relates to an individual who is charged with offences contrary to Section 1078 of the TCA 1997. This case is listed for hearing in the Special Criminal Court for 2015.

Social Welfare related offences

Case 5

As reported in the 2013 Annual Report, one individual was charged with a number of offences for suspected breaches of the Criminal Justice (Theft and Fraud Offences) Act 2001.

These charges were withdrawn in the Circuit Court in 2014.



Part Seven

Significant Court Judgements during 2014

Jackson Way Properties Limited v. Criminal Assets Bureau

22nd January 2014, [2014] IEHC 15
(High Court: Birmingham, J)

Proceeds of crime – Section 16B Proceeds of Crime Act, 1996 & 2005 – Discovery – Categories – Whether a category should be granted

The matter concerned an application for discovery in proceedings brought by the Plaintiff against the Defendant relating to an order made pursuant to Section 16B of the PoC Act.

The Bureau had commenced proceedings against the Plaintiff in related proceedings in 2006 and in those proceedings an application was made and granted ex parte to Finnegan P.

He ordered that “pursuant to s. 16B(4) of the said Proceeds of Crime Act 1996 that the said intended defendant [Jackson Way Properties Limited] or any other person having Notice of the Order be prohibited from disposing of or otherwise dealing with the property in the Schedule hereto or diminishing its value”. The schedule to the order was as follows:

“The lands at Carrickmines, Co. Dublin comprised in Folio No. 4940 Co. Dublin.”

On 22nd March, 2011, the plaintiff issued the present proceedings seeking an inquiry as to damages suffered by the plaintiff by reason of the order made on

26th July, 2006, damages pursuant to Section 3 of the European Convention on Human Rights Act 2003, damages for negligence and breach of duty (including breach of statutory duty) and damages for breach of constitutional rights.

The essential case made by Jackson Way Properties Limited in the present proceedings was set out at paragraphs 10 and 11 of the statement of claim:

“10. The Defendant [CAB] knew or ought to have known when it instituted the proceedings on 26th July, 2006, that it could not make or maintain any claim in relation to the balance of the lands in Folio 4940 County Dublin and that there was no basis for obtaining a freezing order pursuant to s. 16B(4) of the Proceeds of Crime Act 1996 (as inserted by s. 12 of the Proceeds of Crime (Amendment) Act 2005) in respect of those lands. However, in the knowledge that the grant of a freezing order in respect of the balance of the lands in Folio 4940 County Dublin would cause loss and damages to the Plaintiff, it wrongfully applied for and obtained a freezing order in respect of those lands and maintained that order until it was varied by further order of this Honourable Court (Mr. Justice Feeney) on 4th November, 2010.

11. By wrongfully obtaining and maintaining an Order pursuant to s. 16B(4) of the Proceeds of

Part Seven
Significant court judgements during 2014

Crime Act 1996 (as inserted by s. 12 of the Proceeds of Crime (Amendment) Act 2005), the Defendant has failed to perform its function in a manner compatible with the State's obligations under the European Convention on Human Rights."

likelihood that these documents will have a significant degree of relevance it seems to me that it would not be proper to withhold discovery on the basis suggested. Accordingly, I propose to make an order for discovery in terms of the notice of motion."

During the course of the application, the Bureau expressed uncertainty as to the scope of what was being sought. This was clarified during the application and it was confirmed by Jackson Way Properties Limited that it was merely seeking documents relating to the decision to seek a freezing order in the terms that the order was obtained, as distinct from the decision to institute proceedings contending that the land rezoning had been achieved by corruption.

This is currently under appeal by Jackson Way Properties Limited to the Supreme Court.

The Court concluded:

"Insofar as the point about discovery being burdensome or oppressive is concerned, I do accept that a court must be conscious at all stages that an order for discovery can be time consuming and burdensome. I accept too that there is no basis for taking the view that those arguments have less impact when the party being called on to make discovery is the State itself or an emanation of the State. However, as against that in the present case, the request for discovery is a limited one confined to a single category of documents and the likelihood is that the category in question would involve a relatively limited number of documents. Given the

**Murphy v. John Gilligan,
Geraldine Gilligan, Darren
Gilligan and Treacy Gilligan**

**9th July 2014, [2014] IESC 43
(Supreme Court: Denham C.J.,
Murray J., Clarke J., MacMenamin J.,
Dunne J.)**

*Proceeds of crime – Appeal – Legal Aid
– Motion for forensic accountant – New
evidence*

The matter concerned an appeal to the Supreme Court from a refusal by the High Court of an application by the Gilligans to vary or discharge a Section 3 order of the PoC Act. This application was refused in a decision of Feeney J dated the 27th January 2011, having been satisfied that, on the balance of probabilities, the relevant properties were purchased with the proceeds of crime and that no injustice was caused by the Section 3 order remaining in place.

Thereafter, a Section 4 hearing occurred. In preparation for that hearing the Gilligans, in the context of presenting evidence to the court in defence of the Section 4 application, sought that they be given legal aid to procure and then admit a report of a forensic accountant on the question of whether the relevant properties had been purchased with the proceeds of crime or, as they asserted, gambling winnings. The trial judge ruled against the Gilligans on that issue on the 31st May 2011, finding that it would be an abuse of process for the Gilligans to seek to revisit the proceeds of crime/proceeds of successful gambling issue which had been resolved against them at the

Section 3(3) hearing.

At the hearing of the Section 3(3) the Bureau had put forward evidence by a forensic accountant. This forensic accountant was subjected to cross-examination on behalf of the Gilligans.

On the facts, Feeney J. rejected the contention put forward on behalf of the Gilligans that the relevant monies were the proceeds of successful gambling, rather than the proceeds of crime.

The court noted that each of the Gilligans had been given legal aid pursuant to the Criminal Assets Bureau Ad Hoc Legal Aid Scheme. Accordingly, the issue before the court is not, therefore, truly as to whether funding should be made available but rather as to whether there is any legitimate purpose in securing a forensic accountant's report in the first place. Counsel for the Gilligans accepted that the only purpose of securing such a report would be to seek to have same admitted as new evidence for the purposes of the hearing of these appeals.

The court concluded that the true question which arose before the court was as to whether such a forensic accountant's report should be admitted in evidence if it could be procured. If it should be admitted in evidence, then it would be reasonable that it be procured and that funding be made available to allow for that eventuality. If it should not be permitted to be admitted in evidence then there clearly would be no justification for providing funding to produce it.

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The court noted the established tests for the admittance of further evidence on appeal and concluded that it found it difficult to understand how a forensic accountant's report could be of any assistance.

Clarke J for the court concluded:

"... I am, therefore, satisfied that a forensic accountant's report of the type sought to be admitted on these appeals would not be relevant to the appeal in respect of the s.4 hearing. For the reasons also set out, I am satisfied that it would be wholly inappropriate to allow the issue of whether relevant monies were the proceeds of crime or the proceeds of gambling to be re-litigated before this court on the facts, on the basis of the introduction of new evidence, which could and should, if it was considered important, have been placed before the High Court. It follows that, in my view, such a report should not be admitted. It follows in turn that there would be no point in providing funding for its production. I would, therefore, dismiss the motion relating to the forensic accountant's report."

and the Criminal Assets Bureau [2011] IEHC 465

- Re Greendale Developments Ltd (No. 3) [2000] 2 I.R. 514
- Murphy v Minister for Defence [1991] 2 I.R. 161
- Emerald Meats Ltd v. Minister for Agriculture & Ors [2012] IESC 48
- Murphy v Gilligan [2011] IEHC 464
- Lynagh v Mackin [1970] I.R. 180

Key Cases Cited

- Murphy v Gilligan [2009] 2 I.R. 271
- Murphy v. G.M. [2001] 4 I.R. 113
- Murphy v. Gilligan [2011] IEHC 62
- Gilligan v. Ireland, the Attorney General

CAB v. SR and Christopher Russell

16th July 2014, Unreported (High Court, Birmingham, J)

Proceeds of crime – Family home – Risk of serious injustice

Note: Publication of the specific house number and street name of the property in question, the names of the minor children and any information capable of identifying them, together with the name of their mother was prohibited pursuant to Section 8(4) of the PoC Act and by Order of the High Court.

The matter concerned a house located in Drimnagh, Dublin 12 relating to Mr Christopher Russell whose whereabouts were unknown. The house was used as the family home of his spouse and two minor children. The Bureau's case was that Mr Russell had been engaged in serious criminality and the property represented the proceeds of that criminality.

No specific allegation of criminal conduct was laid against his spouse. Her position was that she did not accept that her husband was engaged in criminality and if he was so engaged that was something of which she was unaware. It was argued that Mr. Russell was engaged in a business enterprise and had acquired the property from the proceeds of the profits of the business.

The property was originally purchased by

a third party and subsequently gifted to the spouse of Mr Russell. Gift tax was paid on this transaction.

The court noted:

"In relation to the issue of criminality, it is the case that the second named respondent [Christopher Russell] has only one previous conviction dated from January 1992. The conviction recorded was a minor one, for an offence under s. 21(4) of the Misuse of Drugs Act, 1977 impeding or obstructing a garda in the exercise of a power under the Act and related public order matters and was dealt with by a fine. Notwithstanding the complete absence of significant criminal convictions recorded, cogent evidence has been put before the courts of links that are both close and extensive between the second named respondent and persons involved at the upper levels of serious crime. There has also been evidence linking him directly to the seizure of 40kg of cannabis on the 11th June, 2009, though it must be appreciated that Mr Russell has never been convicted or even charged in relation to that incident.

I am satisfied on the balance of probabilities that Mr Russell was indeed involved in serious criminality over the years. The nature of the criminality was such that it could be expected to

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generate significant financial rewards for those involved."

In relation to the towing business:

"... I do not accept that the second named respondent had any income from a towing business, CR Towing Services. Indeed, I believe that no such business ever existed. The applicant [CAB] has been left in the position of seeking to prove a negative. If such a business had ever operated, it would have left traces. No such business could exist without an entry in the Golden Pages Directory, or a presence on the internet. If it had existed, there would have been records of dealings with garages or clients and there would have been records relating to the tow truck, but no records whatever has been produced forcing me to the conclusion that such business never existed. It follows that the tax returns were false and designed to mislead those investigating Mr Russell's affairs into believing that he had an involvement in a business which would provide an explanation for some or all of the funds available to him.

...

It does seem to me that the lifestyle of the respondents is inconsistent with either their

claimed income ..."

The court concluded that Mr Russell and his spouse had purchased the property and that the third party had never had any real beneficial interest in it.

The court applied the seven step approach as set out in judgment of McCracken J in *FJMCK v. GWD* [2004] IR 470 and considered the risk of injustice in regard to the family home.

"It is therefore necessary to consider whether making the order sought would give rise to a serious risk of injustice. In that regard, there are a number of factors that require consideration. First of all, it is necessary to recall that the s. 3 order under the Act of 1996 is a freezing order and that there will be a further opportunity to address the issue at the disposal stage, that is the s. 4 stage under the same Act. However, at this stage, I accept that [the spouse] may have made some degree of contribution through whatever very limited earnings she had ... and through her child benefit payments. I am also prepared to accept that [the spouse] as a stay at home mother, or a largely stay at home mother, would have contributed to the upkeep of the household indirectly. I also cannot ignore the fact that the property is a modest one in what would once have been described as a local authority area. I make that observation because it seems to me that quite different considerations would apply if one

was looking at so called trophy homes.

...

Doing the best I can, I have decided that the interest of justice would be served if she was to benefit to the extent of 12.5% of the equity that exists in the property at [Drimnagh] at the time of disposal."

CAB v. Michael Murphy (Junior) and Michael Murphy (Senior)

7th November 2014, [2014] IEHC 583 (High Court, Birmingham, J)

Proceeds of crime – s. 29 of the Offences Against the State Act 1939 – Audi A4 motor vehicle, STG £6,625 and €9,000 in cash, €20,000 and €10,000 Irish Life Investment Bond located during course of search – Damache v. DPP – Exclusionary Rule – Sui Generis – Does not apply to Proceeds of Crime Act 1996 & 2005

The case concerned 5 assets being:

1. An Audi A4 car
2. The sum of STG£6,625
3. The sum of €9,000
4. An Irish Life Investment Bond of €20,000
5. A second Irish Life Investment Bond of €10,000

On the 28th May 2009, Michael Murphy Jnr was caught in possession of a number of firearms while driving the Audi motor car. Arising from this incident he received and served a six years prison sentence. The case for the Bureau was that he was actively involved with a well known major Limerick criminal gang which was involved in very serious criminal activity including drug trafficking. In the course of interviews, Michael Murphy Jnr indicated that the firearms were being transported to Cork where they would be used to apply pressure to drug dealers.

A follow up search was conducted at the

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home of Michael Murphy's girlfriend's house. The warrant was issued pursuant to Section 29 of the Offences Against the State Act, 1939, as amended.

During the course of that search a rucksack belonging to Michael Murphy Jnr was located in a bedroom, and the rucksack contained STG£6,625 cash and €9,000. During interview, Michael Murphy Jnr indicated that the Sterling belonged to his father and the Euro was compensation money he had received some ten years earlier.

In 2007, Michael Murphy Jnr registered a waste recycling business with Revenue which showed a net loss and never appeared profitable.

Michael Murphy Snr has no recorded employment over the past twenty five years, and his sole income since 1983 came from various social welfare payments including blind pension and disability payments.

In regard to the €20,000 bond, it was common case that Michael Murphy Snr had contributed €7,550 from a compensation claim. The remaining €12,450 according to the Bureau could not be accounted for legitimately and represented the proceeds of crime. The €10,000 bond was purchased equally between Michael Murphy Jnr and Snr.

The court found that the respondents, and in particular Michael Murphy Snr, had provided multiple and inconsistent explanations.

The court considered the possibility that the funds used to purchase bonds came from earnings which were not recorded and on which tax was not paid as an alternative to the proposition that the unexplained funds were the proceeds of crime. The court concluded there was no evidence of a significant work history, and that such activity, if it ever occurred at all, must have been extremely limited and the profits very modest.

Michael Murphy had given various different addresses. He outlined that the property searched under the Section 29 warrant was his home but that he had given other addresses because he did not want to jeopardise his girlfriend's lone parent allowance. The court concluded that this property was a dwelling for him. The court went on to consider the impact of the decision in *DPP v Damache* in connection with the Section 29 warrant.

The court applied the same reasoning as that in *CAB v. Darren Byrne*.

The court set out:

"I have referred to the fact that Proceeds of Crime applications are sui generis. That being so, it seems to me that the question of whether the exclusionary rule applies with full force and effect is free from authority and neither Irish Competition Authority v. Irish Dental Association or Kennedy v Law Society disposes of the issue and the question is whether the exclusionary rule should be extended to cover

such cases.

In my view the factors that militate against extending the rule are that the gardaí who carried out the search were following a procedure provided by statute. This was not a case of wilful disregard of constitutional rights, or recklessness, or shortcut taking or even carelessness. That being so, the policy consideration which influenced Finlay C.J., do not arise. It does not seem to me that the protection of constitutional rights is advanced by condemning the activity of gardaí following a statutory procedure. It follows from what I have said, that if this was a case where there was a discretion to be exercised as to whether to admit evidence, that I would exercise the discretion in order to admit the evidence."

2 IR

- Competition Authority v. The Irish Dental Association [2005] 3 IR 210
- Universal City Studios Incorporated v. Mulligan [1999] 3 IR 407
- FMcK v. GWD [2004] 2 IR 470

Considering the risk of injustice, the court allowed for the possibility that there was some small trade carried out and excluded in addition to the €7,550 compensation monies a further €5,000 together with a sum of €1,800 in respect of an auctioneers cheque for waste disposal.

Key Cases Cited

- Damache v. DPP [2012] 2 IR 266
- People (AG) v. O'Brien [1965] IR 142
- DPP v. Kenny [1990] 2 IR 110
- Kennedy v. The Law Society (No. 3) [2002]

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Part Eight

International Developments

The International Perspective

As a front line agency in the fight against criminality, the Bureau's capacity to carry out this function, together with its success to date is, to a large degree, based on its multi-agency and multi-disciplinary approach, supported by a unique set of legal principles. The Bureau continues to play an important role in the context of law enforcement at an international level.

Asset Recovery Office (ARO)

In 2011, the EU Commission adopted a report on the functioning of Asset Recovery Offices (AROs) set up by Member States to fight organised crime. By identifying illegally acquired assets within their own jurisdiction and by facilitating the exchange of relevant information at European level, these offices help deprive criminals of their criminal profits. The Bureau is the designated ARO for Ireland.

Criminal groups are trans-national and acquire assets in jurisdictions other than their own. The purpose of ARO is to facilitate Member States in their efforts to trace and identify criminal assets in other Member States. The AROs in Member States are important tools in that work.

The Bureau has actively engaged with other Member States' AROs in progressing investigations and also assist other Member States in their requests for assistance.

During 2014, the Bureau received thirty

three requests for assistance and sent ten requests.

International Operations

From an operational perspective, the Bureau continues to be involved in a number of international operations. The Bureau's engagement in such operations can vary depending on the circumstances of the case. It may include providing ongoing intelligence in order to assist an investigation in another jurisdiction. More frequently, it will entail taking an active role in tracking and tracing individual criminal targets and their assets in conjunction with similar agencies in other jurisdictions.

Europol

The Bureau continues in its role as the lead Irish law enforcement agency in a number of ongoing international operations which are being managed by Europol. These operations are targeting the activities of organised crime gangs who recognise no borders and who attempt to exploit the opportunities presented by freedom of movement across international frontiers in their criminal activity or to facilitate such activity.

Interpol

Interpol is an agency comprising of the membership of police organisations in one hundred and ninety countries worldwide. The agency's primary function is to facilitate domestic investigations which transcend national and international borders. The Bureau

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has utilised this agency in a number of investigations conducted in 2014.

CARIN

In 2002, the Bureau and Europol co-hosted a conference in Dublin at the Camden Court Hotel. The participants were drawn from law enforcement and judicial practitioners.

The objective of the conference was to present recommendations dealing with the subject of identifying, tracing and seizing the profits of crime. One of the recommendations arising in the workshops was to look at the establishment of an informal network of contacts and a co-operative group in the area of criminal asset identification and recovery. The Camden Assets Recovery Inter-agency Network (CARIN) was established as a result.

[Logo of CARIN](#)



The aim of the CARIN is to enhance the effectiveness of efforts in depriving criminals of their illicit profits.

The official launch of the CARIN Network of Asset Recovery agencies took place during the CARIN Establishment Congress in The Hague, in September 2004.

The CARIN permanent secretariat is based in Europol headquarters at The Hague. The organisation is governed by a Steering Committee of nine members and a rotating Presidency.

In April 2014, the Bureau Legal Officer (BLO), Declan O'Reilly, was invited by the Slovenian Ministry of Justice to attend and speak at the Judicial Training Centre (JTC) seminar on civil and criminal asset recovery. As a body within the Ministry of Justice tasked with training personnel, the JTC carries out professional training courses for state prosecutors, state attorneys, technical assistants, judicial assistants, and other personnel of judicial bodies. The BLO outlined difficulties and solutions to freezing and seizing the proceeds of criminal conduct. This training resulted in the Slovenian authorities bringing its first proceeds of crime case against Andre Lapornika with the District Court of Ljubljana giving judgement against him to a value of €247,186.85. This internal cooperation is greatly assisted through the work of CARIN.

During 2014, the Bureau attended a number of Steering Group meetings as a member of that group. The Bureau also attended the AGM which was hosted in Spain on the 15th & 16th of October 2014.

ALEFA (Association of Law Enforcement Forensic Accountants)

"The establishment of the Association of Law Enforcement Forensic Accountants (ALEFA) Network in the expanded European Union"

The ALEFA Network is a European funded project which has been established to develop the quality and reach of forensic accountancy throughout law enforcement agencies so as to better assist the courts, victims, witnesses, suspects, defendants and their legal representatives in relation to the investigation of alleged fraud, fiscal, financial and serious organised crime.

[Logo of ALEFA](#)



The ALEFA Network Plenary meeting and Conference took place in Europol Headquarters in The Hague from 22nd to 24th October 2014. Key note addresses were made to the conference by:-

- Mr. Igor Angellini, Head of Financial Intelligence, Europol
- Detective Chief Superintendent Eugene Corcoran, Chief Bureau Officer, Criminal Assets Bureau
- Ms Digna van Boetzelaer, Deputy Head Prosecutor, Dutch Public Prosecutor's Office

All twenty eight EU Member States were invited to attend the inaugural ALEFA Network Conference, as well as representatives from the FBI in the USA, the Australian Federal Police, the Royal Canadian Mounted Police, and other European countries, together with organisations including Europol, Eurojust and OLAF. A total of ninety six

participants attended the inaugural ALEFA Network Conference at Europol Headquarters. The conference formally established the ALEFA Network.

ALEFA is the first organisation of its kind to bring together specialists who are qualified accountants who are directly employed in law enforcement. The ALEFA Network project has been led by the forensic accountants attached to the Bureau who have over the past five years, developed contact with forensic accountants in the United Kingdom (UK) and in Europe. Forums were held in the UK and in Ireland to establish a peer network and to share methodologies techniques and experience

The lead partner in the ALEFA Network Project is the Garda Síochána, via the Bureau in Ireland. The project is co-funded by the Department of Justice and Equality in Ireland and by the Prevention and Fight against Crime Programme of the European Union.

The other Project Partners are :-

- Europol,
- National Public Prosecutor's Office for Serious Fraud and Environmental Crime, The Netherlands
- Her Majesty's Revenue and Customs (HMRC) United Kingdom,
- National Crime Agency (NCA) formerly Serious Organised Crime Agency (SOCA) United Kingdom,
- Crown Office and Procurator Fiscal Office, Scotland,

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- National Bureau of Investigation, Sweden,
- Federal Criminal Police Office, Germany

The major objectives of the project are:

1. The establishment the ALEFA Network. At present there are no structures or mechanisms through which forensic accountants in law enforcement can securely communicate methodologies and techniques.
2. The establishment of common methodologies and techniques in the field of forensic accounting in law enforcement.
3. To host the inaugural Conference. The Conference will take recommendations from conference workshops and seminars to the European Commission and the European Council in the form of the post conference Report in order to influence future measures or policies
4. To develop common areas for training. The project seeks to improve financial analysis leading to an improvement in the prevention and fight against modern criminal threats in the EU concerning public and private stakeholders
5. To set up and develop the ALEFA website. Forensic accountants within law enforcement work in a diverse range of organisations throughout the EU and within their own jurisdictions. The

common access to a secure website will provide a platform through which effective communication of methodologies and techniques can be delivered.

6. To develop a European wide ALEFA with chapters in each country and individual membership for forensic accountants employed in a law enforcement capacity

ARIN-AP

The Bureau continued its international co-operation in 2014. In 2013, the Bureau accepted an invitation by the South Korean authorities to attend at the second preparatory meeting for the establishment of the Asset Recovery Inter-agency Network – Asia Pacific (ARIN-AP). Mr. Declan O'Reilly, Bureau Legal Officer represented the Bureau at the event. The meeting resulted in the launch of the network in November 2013. The ARIN-AP was founded upon the recognition of the model established by CARIN. The purpose of ARIN-AP is to increase the effectiveness of its members' efforts, on a multi-agency basis, in depriving criminals of their illicit profits.

[Logo of ARIN-AP](#)



This multi-agency approach has been utilised successfully by the Bureau since its establishment which was of particular interest to the ARIN-AP. The first AGM of the ARIN-AP was held in Indonesia in August 2014. The challenges and successes in maintaining such a network from the Irish perspective was the subject of interest at the event, in particular, was the focus of one of the three workshops run by the AGM. International co-operation of this nature has been a feature of the Bureau's work in recent years and assists in achieving its functions and objectives in tackling transnational crime.

Relationship with the United Kingdom

The Bureau has a unique relationship with the authorities in the UK, given the fact that it is the only country with which we have a land frontier and the relationship has developed between the two jurisdictions over the years.

Cross Border Organised Crime Conference

The Cross Border Organised Crime Conference provides an opportunity for all law enforcement agencies from both sides of the border to get together and review activities that have taken place in the previous year as well as plan for the forthcoming year. It also provides the opportunity to exchange knowledge and experience and identify best practice in any particular area of collaboration.

Cross Border Fuel Group and Cross Border Excise Group

The Bureau continues to participate in the Cross Border Fuel Group and the

Cross Border Excise Group.

Visits to the Bureau

The success of the Bureau continues to attract international attention. During 2014, the Bureau facilitated visits by foreign delegations covering a range of disciplines, both national and international.

The Bureau's continued involvement in investigations having an international dimension presents an opportunity to both contribute to and inform the international law enforcement response to the ongoing threat from trans-national organised criminal activity. In addition, this engagement provides an opportunity for the Bureau to share its experience with its international partner agencies.

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International Developments

1st Annual General Meeting of ARIN-AP in Indonesia



ALEFA meeting at Europol in The Hague



Part Nine

Conclusions

Throughout 2014, the Criminal Assets Bureau has exercised its independent statutory remit in order to pursue the proceeds of criminal conduct in appropriate cases. In order to carry out this independent statutory remit, the Bureau has, in addition to exercising powers under the criminal code, drawn on the provisions of the Proceeds of Crime Act 1996-2005, together with Revenue and Social Protection legislation. The provision of the Criminal Assets Bureau Act, 1996 as amended, provide for the exercise of the Bureau's functions using a multi-agency and multi-disciplinary approach.

The Bureau continued to target assets deriving from a variety of suspected criminal conduct including drug trafficking, fraud, theft, the laundering and smuggling of fuel and the illegal tobacco trade. The investigations conducted by the Bureau and the consequential proceedings and actions resulted in sums in excess of €467k being forwarded to the Exchequer under the Proceeds of Crime legislation. In addition, in excess of €3.017 million was collected in Revenue and in excess of €335,911 in Social Welfare overpayments was recovered.

At an international level, the Bureau has maintained strong links and has continued to liaise with law enforcement and judicial authorities throughout Europe and worldwide in targeting assets deriving from suspected criminal conduct. In a number of cases, joint investigations were undertaken and are continuing at this time.

The Bureau continued to develop its

relationship with a number of law enforcement agencies with cross-jurisdictional links, most notably, Interpol, Europol and the CARIN Network. As the designated Asset Recovery Office (ARO) in Ireland, the Bureau continues to further develop enhanced law enforcement links with other EU Member States.

International liaison is not solely confined to agencies in the area of law enforcement. In this regard, the Bureau has continued its efforts to develop strategies whereby assets are targeted, in liaison with financial institutions offering financial products internationally, so that suspected criminals are deprived of or denied the benefits of assets or gains from criminal conduct.

As has been noted in previous Annual Reports, the vacancy of one solicitor which has been unfilled since 2009, remained so throughout 2014. However, the recruitment process began in late 2014 and it is anticipated that this position will be filled in early 2015. In addition, a number of vacancies remained unfilled for periods of time throughout the year which presented additional challenges to the Bureau. In the main, the cause of delays in filling vacancies arose from matters outside the control of the Bureau and related to selection processes within the agencies from where Bureau staff are drawn.

In pursuing its objectives, the Bureau continues to liaise closely with the Garda Síochána, the Revenue Commissioners, the Department of Social Protection and

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the Department of Justice and Equality in developing a coherent strategy to target the assets and profits deriving from criminal conduct. This strategy is considered an effective tool in the overall fight against organised crime.

The Bureau, at the request of the Commissioner of the Garda Síochána, has committed resources to examine the outcome of two Tribunals of Inquiry, namely the Tribunal of Inquiry into Payments to Politicians and Related Matters and the Tribunal of Inquiry into Certain Planning Matters and Payments. The Bureau has been requested to investigate whether criminal conduct is disclosed on the part of individuals referred to in the reports or otherwise whether any aspects of the findings of the Tribunals fall within the statutory remit of the Bureau. The Bureau's work in this regard is ongoing at this time.

One matter worthy of mention in the context of results achieved during 2014 is the recovery of a rare and valuable item of artwork and its restoration to public display at the Hugh Lane Gallery in Dublin.

During the course of an investigation by the Bureau in 2013, specific intelligence came to the attention of the investigators which led to the recovery of a valuable painting, "*In The Omnibus*" by French Artist, Honore Daumier.

The drawing in watercolour and gouache was stolen in June 1992 from the Hugh Lane Gallery.

In May 2014, the Bureau was delighted to be able to return the painting to Dr Barbara Dawson, Director of the Hugh Lane Gallery.

During 2014, in excess of €3.8 million was forwarded to the Central Fund as a result of the actions of the Criminal Assets Bureau.

"In the Omnibus" by Honore Daumier



Appendix

objectives & functions of the Bureau

Objectives of the Bureau: Section 4 of the Criminal Assets Bureau Act 1996 & 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 & 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, co-operation 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

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[objectives & functions of the Bureau](#)

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.

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This report is also available in the English language.
Tá an tuarascáil seo ar fáil i mBéarla freisin.

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Rinne Coiste Tuarascála Bliantúla an Bhiúró um Shócmhainní Coiriúla 2014 an tuarascáil seo a ullmhú agus a dhearadh.

Clár Ábhar

<i>Clár Ábhar</i>	<i>i</i>
<i>Litir ó Choimisinéir an Gharda Síochána chuig an Aire Dlí agus Cirt agus Comhionannais</i>	<i>v</i>
<i>Litir ó Phríomh-Oifigeach an Bhiúró chuig Coimisinéir an Gharda Síochána</i>	<i>vii</i>
<i>Brollach</i>	<i>xi</i>

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<i>An Biúró</i>	<i>1</i>
<i>Airgeadas</i>	<i>1</i>
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Litir ó Choimisinéir an Gharda Síochána lena gcuirtear an tuarascáil ar aghaidh chuig an Aire Dlí agus Cirt agus Comhionannais

A Aire, a chara,

De réir fhorálacha Alt 21 den Acht fán mBiúró um Shócmhainní Coiriúla, 1996, tá áthas orm Tuarascáil Bhliantúil an Bhiúró um Shócmhainní Coiriúla don bhliain 2014 a chur faoi do bhráid. Leagtar amach sa tuarascáil seo gníomhaíochtaí an Bhiúró le linn na bliana 2014, agus é ag féachaint leis an sainchúram reachtúil atá air a chomhlíonadh. Mionsonraítear sa tuarascáil freisin na gníomhartha a rinne an Biúró faoin reachtaíocht um fháltais ó choireacht, faoin reachtaíocht ioncaim agus faoin reachtaíocht leasa shóisialaigh chun díriú go rathúil ar fháltais amhrasta ó iompar coiriúil. Léirítear sa tuarascáil go bhfuil an Biúró fós mar chuid lárnach den fhreagairt d'iompar coiriúil in Éirinn ó thaobh fhorfheidhmiú an dlí de.

Le linn na bliana 2014, dhírigh an Biúró go mór ar dhul i ngleic le fáltais choiriúla a shaothraítear ó olaí. Ba é a bhí i gceist leis an obair sin comhoibriú fairsing agus iarracht chomhordaithe a dhéanamh lenár gcomhghleacaithe i dTuaisceart Éireann i Seirbhís Póilíneachta Thuaisceart Éireann (PSNI) agus i gCoimisinéirí Ioncaim agus Custaim na Banríona (HMRC) araon. Tá an Biúró fós ag díriú go mór ar an réimse sin, ní amháin mar gheall ar an gcaillteanas suntasach a chruthaíonn sé don státchiste, ach mar gheall freisin ar na mórimpleachtaí airgeadais a bhíonn aige ar údarais áitiúla ar gá dóibh an dochar comhshaoil a dhéanann na holaí a réiteach.

Mar sin féin, leanann an Biúró le dul chun cinn suntasach a dhéanamh ar dhul i ngleic le coirpigh thromchúiseacha, lena n-áirítear iad sin a bhíonn páirteach i

ngáinneáil ar dhrugaí agus i ndrugaí a dhíol, ar nithe dochracha is cúis le fadhbanna inár bpobal iad araon. Ábhar spéise ar leith i mbliana ba ea an bhéim a chuir an Biúró ar dhul i ngleic le grúpaí eagraithe a bhíonn ag taisteal chun dul i mbun iompar coiriúil, agus iad páirteach i mbuirgléireacht agus i robáil go príomha.

Ar bhonn idirnáisiúnta, leanann an Biúró le dul i mbun teagmhála agus, nuair is cuí, imscrúduithe le húdarais forfheidhmithe dlí agus le húdarais bhreithiúnacha ar fud na hEorpa agus an domhain agus iad ar lorg sócmhainní a tháinig ó iompar coiriúil.

Leanann an Biúró le bheith ina bhall gníomhach de Ghréasán Idirghníomhaireachta Camden um Aisghabháil Sócmhainní (CARIN) agus, ar mhaithe lena éifeachtaí atá sé ar leibhéal idirnáisiúnta agus é ina Oifig Aisghabhála Sócmhainní (OAS) ainmnithe d'Éirinn, baineann sé leas as na gréasáin sin chun a chuid cuspóirí a bhaint amach. Ina theannta sin, tá áthas orm aitheantas a thabhairt do na forbairtí atá déanta ar fheidhmeanna cuntasáíochta fóiréinsí a leagan síos don chineál imscrúdaithe sin.

Agus é ag féachaint lena chuid cuspóirí a bhaint amach, téann an Biúró i ndlúth-theagmháil leis an nGarda Síochána, le hOifig na gCoimisinéirí Ioncaim, leis an Roinn Coimirce Sóisialaí agus leis an Roinn Dlí agus Cirt agus Comhionannais agus leis na gníomhaireachtaí forfheidhmithe dlí uile sa Stát ar mhaithe le straitéis chomhtháite a fhorbairt chun díriú ar shócmhainní agus ar bhrabús a thagann ó iompar coiriúil agus, go háirithe, ó choireacht eagraithe.

Litr ó Choimisinéir an Gharda Síochána lena gcuirtear an tuarascáil ar aghaidh chuig an Aire Dlí agus Cirt agus Comhionannais

Is mise le meas



NÓIRÍN O'SULLIVAN
COIMISINÉIR AN GHARDA SÍOCHÁNA



Litir ó Phríomh-Oifigeach an Bhiúró lena gcuirtear an tuarascáil ar aghaidh chuig Coimisinéir an Gharda Síochána

A Choimisinéir, a chara,

Is cúis áthais dom an 19ú Tuarascáil Bhliantúil ón mBiúró um Shócmhainní Coiriúla don bhliain féilire 2014 a chur faoi do bhráid. Cuirtear an tuarascáil seo chugat le cur faoi bhráid an Aire Dlí agus Cirt agus Comhionannais de bhun fhorálacha Alt 21 den Acht fán mBiúró um Shócmhainní Coiriúla, 1996. Leagtar amach sa tuarascáil na gníomhaíochtaí ar thug an Biúró fúthu le linn na bliana agus é ag féachaint leis an sainchúram reachtúil atá air a bhaint amach. Is é sin, díriú ar na fáltais ó chuireacht.

Le linn na bliana, lean an Biúró ar aghaidh le cásanna a thabhairt chun críche faoin Acht um Fháltais ó Chuireacht, 1996, arna leasú, agus, in éineacht le gníomhartha faoi fhorálacha loncaim agus faoi fhorálacha Coimirce Sóisialaí, d'éirigh leis de bhreis ar €3.8 milliún a bhaint amach don Státchiste.

Le linn na bliana 2014, tugadh deich n-iarratas nua os comhair na hArd-Chúirte faoin reachtaíocht um Fháltais ó Chuireacht. Uair amháin eile, ba i leith fáltas a tháinig ó gháinneáil drugaí a tionscnaíodh formhór na ngníomhartha sin. Ina theannta sin, rinneadh gníomhartha in aghaidh daoine a measadh a bheith páirteach i gcineálacha eile iompair choiriúil, go háirithe i leith fáltais choiriúla a tháinig ó ghníomhaíochtaí sciúrtha breosla.

Bhain na feidhmeanna faoin Acht um Fháltais ó Chuireacht le fáltais ó chuireacht maoin freisin, lena áiríodh robáil agus buirgléireacht, a d'eascair as imscrúduithe a rinneadh i gcomhar le móroibríochtaí an Gharda Síochána arbh é ab aidhm dóibh coireanna den chineál

sin a chomhrac. Go háirithe, tá iarracht ar leith déanta ag an mBiúró díriú ar na fáltais ó chuireacht a fhabhraíonn chuig grúpaí eagraithe a bhíonn ag taisteal chun dul i mbun iompar coiriúil. Tá cuid mhór den obair imscrúdaitheach sin ar siúl san am i láthair agus tiocfaidh an toradh ar an obair sin chun suntais sa bhliain atá romhainn.

Go háirithe, d'éirigh leis an mBiúró um Shócmhainní Coiriúla, agus leas á bhaint aige as forálacha cuí loncaim, de bhreis ar €3 milliún a chur ar aghaidh chuig Príomh-Chiste an Státchiste. D'aisghabh sé de bhreis ar €335,911 mar gheall ar ró-íocaíochtaí faoi fhorálacha Leasa Shóisialaigh freisin.

Bhí sé mar straitéis ag an mBiúró arís eile sa bhliain 2014 a chuid gníomhaíochtaí a chomhordú ar bhealach a thugann aird ar Phleananna Póilíneachta de chuid an Gharda Síochána agus ar straitéisí de chuid na gCoimisinéirí loncaim agus na Roinne Coimirce Sóisialaí. Mar thoradh air sin, tá ról ag an mBiúró in imscrúdú a dhéanamh ar chionta coiriúla anois. I ngach cás a bhaineann le sárú líomhnaithe ar an dlí coiriúil, déantar bainistiú cúramach ar ról an Bhiúró, ag féachaint do phríomhfheidhmeanna an Gharda Síochána agus, i gcásanna áirithe, do phríomhfheidhmeanna na gCoimisinéirí loncaim d'fhonn a chinntiú go sathraítear leigheasanna cuí i leith iompar coiriúil.

Leagtar amach sa tuarascáil seo líon na n-imscrúduithe coiriúla ar thug an Biúró fúthu le linn na bliana, agus bhí imeachtaí os comhair na gCúirteanna Coiriúla mar

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thoradh ar roinnt díobh.

Bhí rún daingean ag an mBiúró arís eile sa bhliain 2014 oiliúint chuí a chur ar fáil chun críocha imscrúdaithe. Maidir leis sin, leathnaíodh an Clár Oiliúna do Phróifíleoirí Ranna um Shócmhainní Coiriúla. Is é príomhaidhm na forbartha sin ná feabhas a chur ar a éifeachtaí atá an Biúró trí oiliúint a chur ar fáil do ghníomhaireachtaí gaolmhara.

Ina theannta sin, cuireadh dhá chéim den Chúrsa um Shócmhainní a Choigistiú agus a Rianú d'Imscrúdaitheoirí i gcrích i gcomhar le Coláiste an Gharda Síochána le linn na bliana. Is é is aidhm shonrach don chúrsa sin freastal ar riachtanais an Bhiúró amach anseo agus, go háirithe, cur leis an gcumas atá aige sárú a dhéanamh ar na dúshláin imscrúdaitheacha atá roimhe maidir le sócmhainní coiriúla a rianú.

Leanann an Biúró le forbairt a dhéanamh ar an gcuidreamh atá aige le Interpol, le Europol agus le Gréasán Idirghníomhaireachta Camden um Aisghabháil Sócmhainní (CARIN). Mar sin, mórfhorbairt i dtaca le comhoibriú idirnáisiúnta a chothú in imscrúduithe den chineál sin de chuid an Bhiúró ba ea an pháirt a ghlac an Biúró i gComhdháil Chumann na gCuntasóirí Fóiréinseacha Forfheidhmithe Dlí (ALEFA) i mí Dheireadh Fómhair 2014. Ina theannta sin, leanann an Biúró le hionadaíocht a dhéanamh d'Éirinn ar leibhéal idirnáisiúnta trí na hOifigí um Aisghabháil Sócmhainní.

Óna bhunú, tá tacaíocht den scoth á fáil ag an mBiúró ó dhaoine den pobal. Mar

fhianaise air sin, tá an dea-chaidreamh oibre atá againn le hInstitiúidí Airgeadais, le Comhlachtaí Cuntasaíochta agus le gníomhaireachtaí eile rialála sa tír agus an teagmháil dhíreach a bhíonn againn leis an bpobal.

Agus úsáid mhéadaithe á baint aige as na meáin shóisialta, d'éirigh leis an mBiúró feabhas a chur ar a acmhainn cumarsáide leis an bpobal agus le comhlachtaí gairmiúla. Mar sin féin, is é príomhaidhm an Bhiúró go fóill díriú ar shócmhainní aindleathacha de chuid coirpeach eagraithe tromchúiseach a bhíonn ag oibriú ar an leibhéal náisiúnta agus idirnáisiúnta. Léirítear an chroithosaíocht sin sa bheartas atá ag an mBiúró tacú le hiarrachtaí dul i ngleic le hiompar coiriúil ar leibhéal an phobail áitiúil. Leanann Clár na bPróifíleoirí Rannacha um Shócmhainní Coiriúla ar aghaidh le ról tábhachtach a imirt san iarracht sin fáltais ó choireacht a shaothrú ar leibhéal áitiúil.

Ba mhaith liom aitheantas a thabhairt go fórbhuíoch don tacaíocht agus don chomhoibriú a thug na daoine seo a leanas don Bhiúró le linn na bliana: an Garda Síochána, na Coimisinéirí Ioncaim, an Roinn Coimirce Sóisialaí, an Roinn Dlí agus Cirt agus Comhionannais, an Roinn Airgeadais, an Roinn Caiteachais Phoiblí agus Athchóirithe, Oifig an Ard-Aighne agus Oifig an Stiúrtóra Ionchúiseamh Poiblí.

Ba mhian liom aitheantas ar leith a thabhairt freisin do shaineolas agus do dhúthracht an aturnae agus na foirne a chuir an Príomh-Aturnae Stáit ar fáil dúinn sa Bhiúró. Ina theannta sin, ba mhaith liom comhghairdeas a dhéanamh

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leis na baill foirne ó Oifig an Phríomh-Atur-nae Stáit a bhfuil baint acu leis an mBiúró faoi Dhámhachtain Dlí na hEarnála Poiblí a bhaint. Ba mhaith liom aitheantas a thabhairt freisin don méid a rinne Abhcóidí Dlí a bhí fostaithe ag an mBiúró.

Bhí mórán athruithe pearsanra ann laistigh den Bhiúró le linn na bliana, agus iad ag eascairt as imeacht roinnt daoine de bharr ardú céime, scoir agus aistrithe. Gné den Bhiúró, a chuir leis an rath a baineadh amach go dtí seo, is ea gur ón ngrúpa iarratasóirí ba cháilithe agus ba thiomnaithe a bhí ar fáil a roghnaíodh an pearsanra a sannadh ó na máthairghníomhaireachtaí éagsúla. Mar gheall ar na dúshláin, go háirithe ó thaobh fhorfheidhmiú an dlí de, atá roimh an mBiúró san fhichiú bliain ina bhfuil sé ar bun, tá sé rithábhachtach go leantar ar aghaidh le pearsanra den sórt sin a shannadh dó.

Ba mhaith liom aitheantas a thabhairt do dhíograis agus d'obair dhícheallach an phearsanra ar fad a bhfuil baint acu leis an mBiúró san am i láthair agus a raibh baint acu leis an mBiúró roimhe seo. De bharr chineál na hoibre a bhíonn i gceist, ní féidir aitheantas poiblí a thabhairt dóibh ina lán cásanna mar gheall ar an riachtanas le neamhainmníocht agus mar gheall ar riachtanais slándála an phearsanra a bhaineann lena gcuid oibre. Chomh maith leis sin, ba mhaith liom an deis a thapú fáilte a chur roimh phearsanra nua a tháinig isteach sa Bhiúró le linn na bliana. Táim ag tnúth le bheith ag oibriú leo sa toadhcháil.

Ar deireadh, agus mé i mo Phríomh-Oifigeach ar an mBiúró, is mian liom

aitheantas a thabhairt don ardleibhéal gairmiúlachta, dúthrachta agus tiomantais a léirigh gach oifigeach agus ball foirne an Bhiúró arís eile, lena n-áirítear Oifigeach Dlí an Bhiúró, an pearsanra a tugadh ar iasacht dúinn ón Roinn Dlí agus Cirt agus Comhionannais, ón nGarda Síochána, ón Roinn Coimirce Sóisialaí agus ó na Coimisinéirí loncaim.

Is mise le meas



EUGENE CORCORAN
ARD-CHEANNFORT
PRÍOMH-OIFIGEACH AN BHIÚRÓ

25 Meitheamh 2015

Litr ó Phríomh-Oifigeach an Bhiúró lena gcuirtear an tuarascáil ar aghaidh chuig Coimisinéir an Gharda Síochána

Samplaí d'uaireadóirí a d'urghabh an Biúro



Brollach

Tuarascáil Alt 21

Is í seo an 19ú Tuarascáil Bhliantúil maidir le gníomhaíochtaí an Bhiúró um Shócmhainní Coiriúla (dá ngairtear “an Biúró” anseo feasta) agus cuimsítear inti an tréimhse ón 1 Eanáir 2014 go dtí an 31 Nollaig 2014 agus an dá dháta sin san áireamh.

Rinneadh an tAcht fán mBiúró um Shócmhainní Coiriúla, 1996, agus an tAcht um Fháltais ó Choireacht, 1996, a leasú roinnt uaireanta. Ba é an leasú ba shuntasáí díobh ná an tAcht um Fháltais ó Choireacht (Leasú), 2005.

Chun críche na tuarascála seo, tabharfar “an tAcht” ar an Acht fán mBiúró um Shócmhainní Coiriúla, 1996 agus 2005, anseo feasta agus tabharfar “an tAcht um FC” ar an Acht um Fháltais ó Choireacht, 1996 agus 2005, anseo feasta. Is é atá in Achtanna 1996, agus in Acht 2005, comhtheideal leasuithe lena rialaítear cumhachtaí agus feidhmeanna an Bhiúró.

Cuireadh an tuarascáil seo i dtoll a chéile de bhun Alt 21 den Acht, lena gceanglaítear ar an mBiúró tuarascáil maidir lena chuid gníomhaíochtaí le linn na bliana 2014 a chur faoi bhráid an Aire Dlí agus Cirt agus Comhionannais, trí Choimisinéir an Gharda Síochána.

Brollach
Alt 21



Cuid a hAon

Forbhreathnú ar an mBiúró um Shócmhainní Coiriúla agus ar oifigigh agus ar fhoireann an Bhiúró

An Biúró

Cuireadh an Biúró ar bun go foirmiúil le hachtú an Achta an 15 Deireadh Fómhair 1996. Foráiltear san Acht don méid seo a leanas (i measc ábhair eile):

- cuspóirí an Bhiúró;
- feidhmeanna an Bhiúró;
- Príomh-Oifigeach an Bhiúró;
- Oifigigh an Bhiúró;
- foireann an Bhiúró;
- Oifigeach Dlí an Bhiúró;
- neamhainmníocht fhoireann an Bhiúró;
- cionta agus pionóis i dtaobh foireann an Bhiúró agus teaghlaigh fhoireann an Bhiúró a aithint;
- cionta agus pionóis i dtaobh cúrsaí a bhac agus i dtaobh imeaglaithe;
- Barántais chuardaigh an Bhiúró um Shócmhainní Coiriúla; agus
- Orduithe soláthair an Bhiúró um Shócmhainní Coiriúla.

Airgeadas

I gcaitheamh na bliana, chaith an Biúró airgead a chuir an tAire Dlí agus Cirt ar fáil dó tríd an Oireachtas chun go bhféadfadh sé a chuid feidhmeanna reachtúla a chomhlíonadh agus a chuid cuspóirí reachtúla a bhaint amach.

Faoi mar a fhoráiltear dó le Reachtaíocht, is é an tArd-Reachtair Cuntas agus Ciste a

dhéanann iniúchadh ar an airgead ar fad a chuireann an tOireachtas ar fáil, mar atá leagtha amach thíos.

Ina theannta sin, déanann Rannóg Iniúchta Inmheánaigh na Roinne Dlí agus Cirt agus Comhionannais iniúchadh bliantúil neamhspleách ar nósanna imeachta agus ar phróisis an Bhiúró.

Cuntais do 2014

Cur Síos	Suim €	
	2013	2014
Pá	5,591,000	5,500,000
Neamhphá	864,000	1,154,000
Iomlán	6,455,000	6,654,000

Cuspóirí agus feidhmeanna

Leagtar cuspóirí agus feidhmeanna an Bhiúró amach in Alt 4 agus in Alt 5 faoi seach den Acht. Leagtar na cuspóirí agus na feidhmeanna reachtúla sin amach ina n-iomláine in Aguisín 1. Is féidir iad a achoimriú mar seo a leanas:

1. na fáltais ó iompar coiriúil a aithint agus a imscrúdú;
2. gníomhartha a dhéanamh faoin dlí chun na tairbhí a ghabhann le sócmhainní is fáltais ó iompar coiriúil a bhaint de dhaoine trí na sócmhainní sin a chalcadh, a chaomhnú agus a choigistiú;
3. gníomhartha a dhéanamh faoi na hAchtanna Ioncaim chun a chinntiú gur faoi réir cánach atá na fáltais ó ghníomhaíocht choiriúil; agus
4. éilimh faoi na hAchtanna Leasa Shóisialaigh a imscrúdú agus a

Cuid a hAon

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chinneadh.

Príomh-Oifigeach an Bhiúró

Tá an Biúró faoi cheannas ag Príomh-Oifigeach an Bhiúró, arna cheapadh ag Coimisinéir an Gharda Síochána óna chuid comhaltaí a bhfuil céim Ceannfoirt acu. Is é Príomh-Oifigeach an Bhiúró faoi láthair ná an Bleachtaire Ard-Cheannfort Eugene Corcoran a chuaigh i mbun an phoist an 1 Meán Fómhair 2010.

Tá freagracht fhoriomlán ar Phríomh-Oifigeach an Bhiúró, faoi Alt 7 den Acht, as bainistíocht, as rialú agus as riarachán ginearálta an Bhiúró. Tá Príomh-Oifigeach an Bhiúró freagrach don Choimisinéir as feidhmíocht fheidhmeanna an Bhiúró.

Foráiltear san Alt seo freisin go gceapfar Príomh-Oifigeach Gníomhach an Bhiúró chun feidhmeanna Phríomh-Oifigeach an Bhiúró a chomhlíonadh i gcás aon éagumais de dheasca breoiteachta, neamhláithreachta nó aon chúise eile.

Comhlacht corpraithe

Is ann don Bhiúró mar chomhlacht corpraithe neamhspleách, faoi mar a fhoráiltear dó faoi Alt 3 den Acht. Rinne an Ard-Chúirt breithniú ar stádas an Bhiúró den chéad uair sa bhliain 1999 sa chás *Murphy -v- Flood* ([1999] IEHC 9).

Thug an Breitheamh Onórach McCracken breithiúnas na hArd-Chúirte an 1 Iúil 1999. Tá an breithiúnas sin an-tábhachtach maidir le cineál an Bhiúró a thuiscint.

Ba é seo a leanas tuairim na Cúirte:

“Tá an Biúró um Shócmhainní Coiriúla ina chomhlacht corpraithe, agus síorchomharbas aige. In ainneoin nach mór Príomh-Oifigeach an Bhiúró a cheapadh ó chomhaltaí den Gharda Síochána a bhfuil céim Ceannfoirt acu, tá an Biúró um Shócmhainní Coiriúla neamhspleách ar an nGarda Síochána, cé go bhfuil cuid mhór de na cumhachtaí a thugtar don Gharda Síochána de ghnáth ag an mBiúró.

...

Cruthaíodh an Biúró um Shócmhainní Coiriúla le Reacht, ní craobh de chuid an Gharda Síochána é. Chuir an tOireachtas ar bun é mar chomhlacht corpraithe chun a chinntiú nach mbainfeadh daoine tairbhe as aon sócmhainní a fhaigheann siad ó aon ghníomhaíocht choiriúil. Tá sé de chumhacht aige gach gníomh is gá a dhéanamh i leith sócmhainní a tháinig ó ghníomhaíocht choiriúil a urghabháil agus a ghnóthú agus tugtar cumhachtaí áirithe dó a chinntiú gur faoi réir cánach atá na fáiltais ó ghníomhaíocht den sórt sin. Tá cumhachtaí áirithe aige freisin faoi na hAchtanna Leasa Shóisialaigh. Mar sin féin, ní comhlacht ionchúisimh ná údarás póilíneachta é. Údarás imscrúdaithe is ea. Tar éis dó imscrúdú a dhéanamh agus na cumhachtaí suntasacha imscrúdaithe atá aige a fheidhmiú, déanann sé iarratas chuig an gCúirt chun cúnamh a fháil maidir lena chuid feidhmeanna a fhorfheidhmiú.

Is soiléir gur chreid an tOireachtas, agus an Biúró um Shócmhainní Coiriúla á chur ar bun aige, gur ghá chun leas an phobail é comhlacht a bheadh neamhspleách ar an nGarda Síochána agus a ghníomhódh ar bhealach imscrúdaitheach a bhunú. Mar sin féin, nílim den tuairim gurb

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ionann é agus an Garda Síochána, rud a dhéanann imscrúdú d'fhonn daoine a ionchúiseamh i gcionta. Déanann an Biúró um Shócmhainní Coiriúla imscrúdú d'fhonn sócmhainní a fuarthas ó ghníomhaíochtaí coiriúla a ghnóthú agus na sócmhainní sin a thabhairt ar aghaidh don Stát."

dhílsiú d'Oifigigh de chuid an Bhiúró d'ainneoin a gcuid ceapacháin mar Oifigigh de chuid an Bhiúró.

Tá aon duine is seachtó fostaithe sa Bhiúró faoi láthair, figiúr a chuimsíonn Oifigigh an Bhiúró agus baill foirne eile.

Oifigigh agus foireann an Bhiúró

Foráiltear in Alt 8 den Acht d'Oifigigh an Bhiúró a cheapadh. Ceaptar baill foirne an Bhiúró faoi Alt 9 den Acht.

Mar thoradh ar ardú céime a bronnadh ar Oifigeach Feidhmiúcháin i mí na Samhna 2014, tá folúntas ann anois i Rannóg Riaracháin an Bhiúró. Táthar ag súil go líonfar an folúntas sin sa chéad leath den bhliain 2015.

Is iad seo a leanas atá in Oifigigh de chuid an Bhiúró:

- A. comhaltaí den Gharda Síochána;
- B. oifigigh na gCoimisinéirí Ioncaim; agus
- C. oifigigh na Roinne Coimirce Sóisialaí.

Tugtar oifigigh ar iasacht óna gcuid máthairghníomhaireachtaí.

Tá foireann an Bhiúró comhdhéanta de na daoine seo a leanas:





- I. Oifigeach Dlí an Bhiúró;
- II. baill ghairmiúla foirne an Bhiúró;
- III. baill foirne riaracháin agus teicniúla an Bhiúró.

Leantar le cumhachtaí agus dualgas a

Cuid a hAon

Forbheathnú ar an mBiúró um Shócmhainní Coiriúla agus ar oifigigh agus ar fhoireann an Bhiúró

Leibhéal Soláthar Foirne

	37
	6
	16
	12

Ní chuirtear na daoine seo a leanas san áireamh faoin gcosc sin: Príomh-Oifigeach an Bhiúró, Príomh-Oifigeach Gníomhach an Bhiúró, Oifigeach Dlí an Bhiúró agus Oifigigh Bhiúró is comhaltaí den Gharda Síochána.

Oifigeach Dlí an Bhiúró

Tuairiscíonn Oifigeach Dlí an Bhiúró go díreach do Phríomh-Oifigeach an Bhiúró, agus tá sé de dhualgas air faoi Alt 9 den Acht cabhrú leis an mBiúró a chuid cuspóirí agus feidhmeanna a bhaint amach.

Struchtúr an Bhiúró

A bhúí le struchtúr ilghníomhaireachta an Bhiúró, rud trína dtarraingítear scileanna éagsúla an phearsanra lena mbaineann le chéile, tá cumas imscrúdaitheach níos fearr ag an mBiúró a shainchúram reachtúil a bhaint amach. Is féidir é sin a dhéanamh faoi Alt 5 den Acht, áit a mionsonraítear feidhmeanna an Bhiúró.

Oifig an Phríomh-Aturnae Stáit

Cuireann Rannóg na Sócmhainní Coiriúla in Oifig an Phríomh-Aturnae Stáit (dá ngairtear "OPAS" anseo feasta) comhairle dlí agus seirbhísí aturnae ar fáil don Bhiúró.

Déanann OPAS ionadaíocht don Bhiúró maidir le dlíthíocht a thionscnamh agus a chosaint araon i ngach dlínse chúirte, go príomha le cúnamh ó Abhcóide, ach ní go heisiach leis. Ina theannta sin, déanann OPAS ionadaíocht don Bhiúró i ngach

Neamhainmníocht

D'fhonn sábháilteacht Oifigigh agus bhaill foirne áirithe an Bhiúró a chinntiú, leagtar neamhainmníocht do na baill sin amach faoi Alt 10 den Acht. Faoin Alt sin, comhlíonann oifigigh agus baill foirne an Bhiúró a gcuid dualgas in ainm an Bhiúró.

Foráiltear in Alt 11 den Acht gur cion coiriúil é Oifigigh, baill foirne agus teaghlaigh bhaill foirne an Bhiúró a aithint.

ábhar cánach agus leasa shóisialaigh os comhair na gcomhlachtaí achomhairc lena mbaineann agus sa Chúirt Chuarda araon.

Ina theannta sin, cuireann OPAS comhairle ghinearálta dlí agus seirbhísí aturnae ar fáil ag gach céim de chásanna, idir imscrúdú agus dhiúscairt, lena n-áirítear seirbhísí dréachtaithe conartha agus seirbhísí tíolactha a sholáthar.

Bhí foireann OPAS comhdhéanta de na daoine seo a leanas le linn na bliana 2014:

- 1 aturnae;
- 2 fheidhmeannach dlí; agus
- 2 oifigeach cléireachais.

Tá folúntas amháin mar aturnae gan líonadh ón mbliain 2009 agus bhí sé gan líonadh go fóill le linn na bliana 2014. Cuireadh tús leis an bpróiseas earcaíochta don phost sin ag deireadh na bliana 2014, áfach, agus táthar ag súil go líonfar an post sin ag tús na bliana 2015.

Chomh maith leis sin, bronnadh an dámhachtain “Foireann Dlí na Bliana san Earnáil Phoiblí” ar OPAS ag na Dámhachtainí Dlí bliantúla don bhliain 2014. Ba é sin an chéad uair riamh a fuair aon rannóg ar bith de chuid Oifig an Phríomh-Aturnae Stáit, an Stiúrthóra Ionchúiseamh Poiblí, Oifig an Phríomh-Aturnae Ionchúisimh, Oifig an Ard-Aighne nó na gCoimisinéirí loncaim an dámhachtain ardghradaim sin.

Próifíleoirí Rannacha

Leanadh ar aghaidh leis an gClár Oiliúna do Phróifíleoirí Rannacha um Shócmhainní Coiriúla a athbhreithniú le linn na bliana 2014. Faoi dheireadh na bliana, bhí céad nócha is ceathrar Próifíleoirí Rannacha um Shócmhainní Coiriúla ann laistigh den dlínse seo.

Tar éis gluaiseachtaí ball foirne de bharr ardú céime, aistrithe, scor, etc., bhí céad caoga is seisear Próifíleoirí ann agus é seo á scríobh. Tá an líon sin comhdhéanta díobh seo a leanas:

- 138 Garda;
- 15 Oifigeach de chuid na gCoimisinéirí loncaim atá i mbun dualgais Chustam agus Mháil; agus
- 3 Oifigeach de chuid na Roinne Coimirce Sóisialaí.

Is é ról na bPróifíleoirí Rannacha um Shócmhainní Coiriúla ná dul i dteagmháil agus cabhrú leis an mBiúró le linn imscrúduithe laistigh dá gcuid Rannóg agus Limistéir Gharda. Lena chois sin, ullmhaíonn Próifíleoirí Rannacha um Shócmhainní Coiriúla próifílí ar choirpigh atá gníomhach laistigh dá gcuid limistéir oibriúcháin agus tarchuireann siad na próifílí sin chuig an mBiúró lena mbreithniú le haghaidh gníomhaíochta de bhun shainchúram reachtúil an Bhiúró.

Tá Clár Oiliúna breise do Phróifíleoirí le cur ar siúl i mí Aibreáin 2015 agus táthar ag súil go gcuirfear oiliúint ar thart ar 45 Garda eile ann.

Cuid a hAon

Forbhreathnú ar an mBiúró um Shócmhainní Coiriúla agus ar oifigigh agus ar fhoireann an Bhiúró

CEIFAC

(An Coláiste Eorpach um Imscrúduithe Airgeadais agus Anailís ar Choireacht Airgeadais)

Tá tionscadal CEIFAC ina thionscnamh oiliúna agus taighde atá á chistiú ag an gCoimisiún Eorpach mar chuid den chlár “An Choireacht a Chosc agus a Chomhrac”, rud a bhfuil Europol ina chomhpháirtí ann. Is é aidhm an chlár feabhas a chur ar na teicnící imscrúdaitheacha a bhíonn in úsáid ar fud an Aontais Eorpaigh agus eolas a thabhairt do rannpháirtithe ar na teicnící sin sula gcuirfear chun feidhme iad sna Ballstáit. Mar chuid de chlár oiliúna CEIFAC, cuireadh cúrsa oiliúna agus taighde trí seachtaine ar fáil do phearsanra Póilíneachta agus do phearsanra ó Ghardaí Náisiúnta, do phearsanra custaim, d’Ionchúisitheoirí agus do phearsanra ó Ranna Ceartais. Bhí an cúrsa ar siúl in Strasbourg faoi choimirce Ollscoil Strasbourg.

Tagann clár taighde CEIFAC faoi raon feidhme GRASCO, an Grúpa um Gníomh Taighde ar Choireacht Eagraithe de chuid Ollscoil Strasbourg. Is é aidhm an chlár sin cabhrú le himscrúduithe airgeadais a chur chun cinn san Aontas Eorpach d’fhonn coireacht eagraithe a chomhrac ar bhealach níos fearr, agus cearta bunúsacha Shaoránaigh na hEorpa á gcosaint ag an am céanna. Is i dtorthaí agus i bhfoilseacháin ón gCoimisiún Eorpach a phléifear na torthaí ar an taighde a rinneadh tar éis na seisiún oiliúna.

D’fhreastail ball amháin den Bhiúró ar Thionscadal CEIFAC in Strasbourg, an

Fhrainc, le linn mhí Dheireadh Fómhair / mhí na Samhna 2014.

TACTIC

(An Cúrsa um Shócmhainní a Choigistiú agus a Rianú d’Imscrúdaitheoirí)

Le linn na bliana 2012, shainaithin bainisteoirí sa Bhiúró go raibh gá ann le hoiliúint aitheanta struchtúrtha a chur ar fáil do shainimscrúdaitheoirí airgeadais agus do bhaill den Bhiúró. Cuireadh coiste oideachais ar bun ina dhiaidh sin, rud a bhí comhdhéanta d’ionadaithe ó gach gníomhaireacht de chuid an Bhiúró. Leagadh de dhualgas ar an gcoiste taighde a dhéanamh ar an gceist sin agus moltaí cuí a chur le chéile ina leith.

Chuaigh an coiste i dteagmháil le Coláiste an Gharda Síochána d’fhonn leas a bhaint as an saineolas atá aige, agus é mar aidhm aige comhoibriú a dhéanamh ar straitéis oideachais agus oiliúna a fhorbairt agus a sholáthar don Bhiúró ar bhealach cost-éifeachtúil.

Bhí baint ag gach gníomhaireacht de chuid an Bhiúró agus ag Coláiste an Gharda Síochána leis an gcúrsa a fhorbairt. Chomh maith leis sin, chuaigh Oifigigh an Bhiúró i dteagmháil le fórsaí Póilíneachta eile, Seirbhís Póilíneachta Thuaisceart Éireann (PSNI) ina measc, agus ghlac siad páirt i gcúrsaí oiliúna na bhfórsaí sin d’fhonn eolas a fháil ar an gcineál sainoiliúna a bhíonn á soláthar ag gníomhaireachtaí/fórsaí eile.

Chabhraigh an méid sin leis an gCoiste na

Cuid a hAon
Forbhreathnú ar an mBíúró um Shócmhainní Coiriúla agus ar oifigigh agus ar fhoireann an Bhiúró

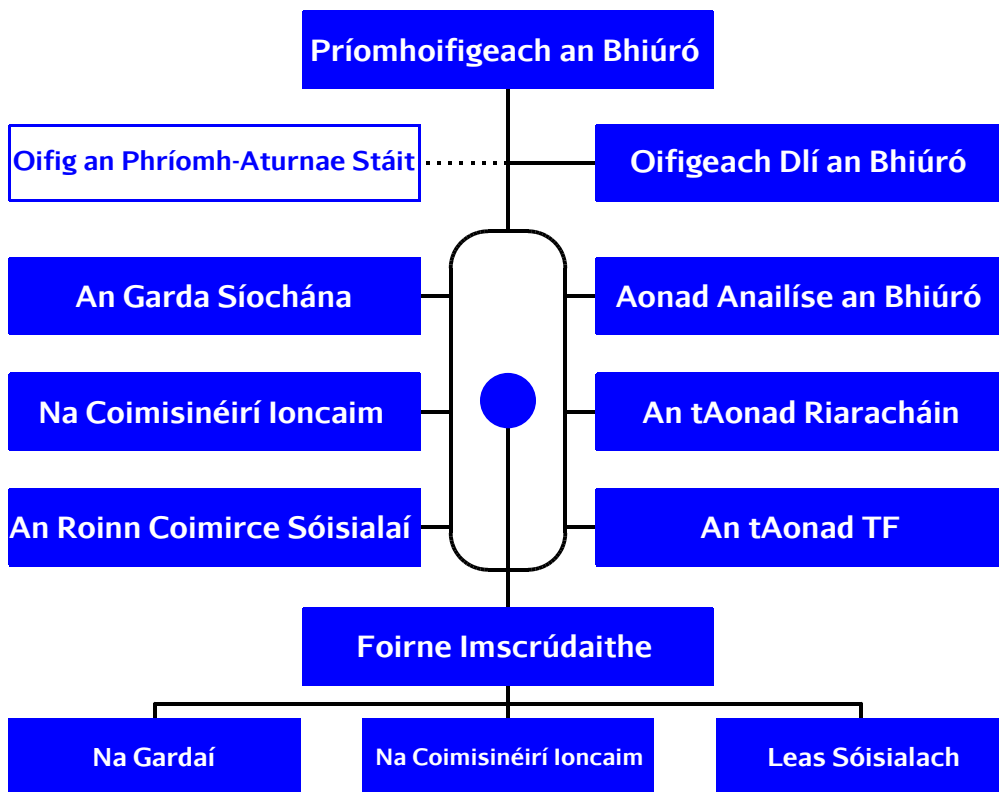
hinniúlachtaí ar leith a ghabhann go huathúil le hImscrúduithe Rianaithe Sócmhainní agus le hImscrúduithe Airgeadais a shainaithint. Cuireadh cúrsa saindeartha nua ar bun mar thoradh ar an taighde sin agus ar na moltaí ón gCoiste, rud ar a dtugtar An Cúrsa um Shócmhainní a Choigistiú agus a Rianú d'Imscrúdaitheoirí nó "TACTIC".

In éineacht le Coláiste an Gharda Síochána, d'éirigh le Coiste Oideachais an Bhiúró curaclam céimnithe oideachais agus oiliúna a cheapadh. Triaileadh Céim 1 den chúrsa i mí na Bealtaine 2014 agus triailadh Céim 2 ina dhiaidh sin i mí na Samhna 2014. Táthar ag súil go dtriailfear Céim 3 agus Céim 4 i mí Feabhra agus i mí na Bealtaine 2014 faoi seach.

Nuair a bheidh sé réidh, cinnteoidh an cúrsa go soláthrófar oiliúint de réir an dea-chleachtais idirnáisiúnta do gach imscrúdaitheoir de chuid an Bhiúró; go gcuirfear caighdeánú cleachtas oibre chun cinn ar fud na bhfoirne imscrúdaithe; agus go gcuirfear le gairmiúlacht an Bhiúró ar fad. Chomh maith leis sin, cuirfidh an cúrsa cáilíocht ghairmiúil ar fáil d'imscrúdaitheoirí, rud a chabhróidh, i gcomhar le bearta eile, le himscrúdaitheoirí a chumasú fianaise shaineolach a thabhairt sa chúirt.

Cuid a hAon
Forbheathnú ar an mBiúró um Shócmhainní Coiriúla agus ar oifigigh agus ar fhoireann an Bhiúró

Léaráid: Eagrúchán an Bhiúró



Cuid a hAon
*Forbheathnú ar an mBiúró um Shócmhainní Coiriúla agus ar oifigigh agus ar
fhoireann an Bhiúró*

[Fágadh an leathanach seo bán d'aon ghnó]

Cuid a Dó

Imscrúduithe an Bhiúró um Shócmhainní Coiriúla

Imscrúduithe

Le linn na bliana 2014, lean Oifigigh an Bhiúró leis na cumhachtaí agus leis na dualgais a dílsíodh dóibh faoi Alt 8 den Acht a fheidhmiú.

Tá sé tábhachtach a thabhairt faoi deara go ndílsítear san Alt sin d'Oifigigh an Bhiúró na dualgais agus na cumhachtaí a mbronntar orthu de bhun iad a bheith ina mbaill dá gcuid máthaireagraíochtaí faoi seach.

Mar aon leis na cumhachtaí sin, tá cumhachtaí ar leith ar fáil don Bhiúró, mar shampla:

1. Barántais chuardaigh an Bhiúró um Shócmhainní Coiriúla; agus
2. Orduithe chun ábhar a chur ar fáil don Bhiúró um Shócmhainní Coiriúla.

Tá na cumhachtaí sin leagtha amach in Alt 14 agus in Alt 14(A) den Acht agus den Acht um FC faoi seach.

Thug an Biúró faoina chuid imscrúduithe sa bhliain 2014 le comhar agus le cúnamh phearsanra an Gharda Síochána ó Rannóga agus ó aonaid náisiúnta de chuid an Gharda Síochána, lena n-áirítear Biúró an Gharda Síochána um Imscrúdú Calaoise (BGSIC), Aonad Náisiúnta Drugaí an Gharda Síochána (ANDGS), an Biúró Náisiúnta um Imscrúdú Coiriúil (BNIC), an tAonad Speisialta Bleachtaireachta (ASB) agus an Rannóg Slándála agus Faisnéise, Ceanncheathrú an Gharda Síochána.

Fuarthas tacaíocht ó phearsanra na gCoimisinéirí loncaim ó gach ceann de na réigiúin seo a leanas le linn imscrúduithe freisin: Réigiún Bhaile Átha Cliath (Calafort agus Aerfort); Réigiún na Teorann, Lár na Tíre agus an Iarthair; Réigiún an Iardheiscirt agus an Oirthir agus Réigiún an Oirdheiscirt. Fuarthas tacaíocht ón Rannóg Imscrúduithe agus Ionchúiseamh freisin.

Lean an Biúró de bheith ag comhoibriú le hAonaid Imscrúdaithe Speisialta na Roinne Coimirce Sóisialaí i ndáil lena gcuid imscrúduithe sa bhliain 2014.

Sa bhliain 2014, chuaigh an Biúró i dteagmháil leis an Sannaí Oifigiúil um Dhócmhainneacht sa Ríocht Aontaithe agus chuir sé cúnamh ar fáil dó i leith imeachtaí féimheachta.

Bhí an cúnamh sin - cúnamh atá faighte againn go leanúnach - ríthábhachtach maidir leis an rath a baineadh amach ó thaobh a bheith ag díriú ar na fáiltais ó iompar coiriúil le linn na bliana 2014.

Alt 14

Foráiltear in Alt 14 den Acht do bharántais chuardaigh an Bhiúró um Shócmhainní Coiriúla. Faoi Alt 14(1), féadfaidh Oifigeach Biúró is comhalta den Gharda Síochána iarratas a dhéanamh chuig an gCúirt Dúiche chun barántas a fháil cuardach i gcomhair fianaise a bhaineann le sócmhainní nó le fáiltais a tháinig ó iompar coiriúil.

Foráiltear in Alt 14(2) agus in Alt 14(3) go

Cuid a Dó Imscrúduithe an Bhiúró um Shócmhainní Coiriúla

bhféadfar barántas cuardaigh den chineál céanna a eisiúint in imthosca ina bhfuil práinn i gceist agus nach meastar gur féidir freastal ar iarratas chuig an gCúirt Dúiche iontu. Sa chás sin, féadfar an barántas a eisiúint do chomhalta den Gharda Síochána nach ísle a chéim ná Ceannfort.

Le linn na bliana 2014, ba chuig an gCúirt Dúiche a rinneadh gach iarratas faoi Alt 14 agus níor eisíodh aon bharántais ar bith de bhun Alt 14(2).

Is é atá i gceist le barántas cuardaigh Alt 14 ná go dtugtar cead d'Oifigeach ainmnithe de chuid an Bhiúró, is comhalta den Gharda Síochána, ábhar sa láthair ainmnithe a chuardach, a urghabháil agus a choinneáil, in éineacht le cibé daoine eile a mheasann Oifigeach an Bhiúró sin a bheith riachtanach.

Baineann tábhacht leis sin toisc go dtugann sé cead don chomhalta den Gharda Síochána dul in éineacht le daoine eile a mheasann Oifigeach an Bhiúró a bheith riachtanach, lena n-áirítear daoine atá cáilithe go teicniúil agus go gairmiúil, ar mhaithe le cúnamh a thabhairt dó/di le linn an chuardaigh.

Alt 14A

Cuireadh Alt 14A isteach leis an Acht um FC agus foráiltear ann go bhféadfaidh Oifigeach de chuid an Bhiúró is comhalta den Gharda Síochána iarratas a

dhéanamh chuig an gCúirt Dúiche chun ordú a fháil lena dtreoraítear duine ainmnithe ábhar a chur ar fáil d'Oifigeach an Bhiúró.

Iarratais a rinneadh le linn

2014

Le linn na bliana 2014, rinneadh an líon iarratas seo a leanas faoi Alt 14 agus faoi Alt 14(A) den Acht agus d'Acht um FC faoi seach:

Iarratais faoi Alt 14 agus faoi Alt 14A den Acht fán mBiúró um Shócmhainní Coiriúla, 1996 agus 2005

Description	Number	
	2013	2014
Barántais chuardaigh faoi Alt 14 den Acht fán mBiúró um Shócmhainní Coiriúla, 1996 agus 2005	172	61
Orduithe chun ábhar a chur ar fáil faoi Alt 14A den Acht fán mBiúró um Shócmhainní Coiriúla, 1996 agus 2005	175	185

Cuid a Trí

Gníomhartha faoin Acht um Fháiltas ó Choireacht, 1996 agus 2005

Réamhrá

Foráiltear san Acht um Fháiltas ó Choireacht, 1996 agus 2005, (“an tAcht um FC”) do mheicníocht faoina bhféadfaidh an Biúró iarratas a dhéanamh chuig an Ard-Chúirt chun duine / aonáin a chalcadh nó a shrianadh i dtaca le sócmhainn ar leith.

Ina theannta sin, tugtar cead don Ard-Chúirt cinneadh a dhéanamh, agus an dualgas cruthúnais uirthi, ar cé acu a tháinig nó nár tháinig an tsócmhainn, go díreach nó go hindíreach, ó iompar coiriúil.

Leasaíodh an tAcht um FC sa bhliain 2005 chun go bhféadfaí na himeachtaí a thabhairt in ainm an Bhiúró in ionad ainm Phríomh-Oifigeach an Bhiúró. Is in ainm an Bhiúró a rinneadh gach iarratas an Bhiúró ó shin i leith.

Cuirtear tús leis na himeachtaí Cúirte tráth a fhaigheann an Ard-Chúirt iarratas a bhfuil mionnscribhinní faoi mhionn ó fhinnéithe iomchuí ag gabháil leis. Áirítear leis na finnéithe sin comhaltaí den Gharda Síochána, Oifigigh eile an Bhiúró agus, i gcásanna ábhartha, baill foirne ó ghníomhaireachtaí forfheidhmithe dlí i ndlínsí eile.

Foráiltear in Alt 2 den Acht um FC go bhféadfar an t-iarratas a dhéanamh ar bhonn ex-parte. Ciallaíonn sé sin go ndéanann an Biúró an t-iarratas gan ceanglas a bheith air fógra a thabhairt don duine lena mbaineann (an Freagróir) faoin iarratas ag an am sin. Maireann ordú Alt 2 21 lá mura ndéantar iarratas

faoi Alt 3 den Acht um FC. Is le linn na tréimhse sin a thugtar fógra don duine lena mbaineann.

Cuireadh tús le himeachtaí Alt 3 i ngach ceann de na cásanna a thionscain an Biúró le linn na bliana 2014 agus ina ndearnadh ordú Alt 2(1). Tugtar cead in Alt 3 sócmhainní a chalcadh ar bhonn fadtéarma.

Cé nach mór tús a chur le cásanna Alt 3 laistigh de 21 lá ó ordú Alt 2 a dhéanamh, is féidir go rachaidh méid suntasach amháthart go dtí go n-éistfear cás Alt 3 san Ard-Chúirt. Éistear éisteachtaí Alt 3 agus an Freagróir i láthair. Le linn na n-éisteachtaí, féadfaidh an Freagróir agóid in aghaidh an cháis atá á chur ar aghaidh i ndáil leis an maoin atá i gceist.

Sa chás nach bhfuil sé d’acmhainn ag an bhFreagróir íoc as ionadaíocht dhlíthiúil, féadfaidh Freagróir iarratas a dhéanamh chuig an gCúirt cúnaimh dlíthiúil a fháil faoi Scéim um Chúnaimh Dlíthiúil atá i bhfeidhm chun na críche sin. Cinntíonn sé sin go ndéanfar ionadaíocht do chearta an Fhreagróra ina n-iomláine agus de réir na gcaighdeán is airde.

Má thaispeántar chun sástacht na hArd-Chúirte le linn éisteacht Alt 3 gur tháinig an tsócmhainn, go díreach nó go hindíreach, ó iompar coiriúil, déanfaidh an Ard-Chúirt ordú lena ndéanfar an tsócmhainn sin a chalcadh. Mairfidh an t-ordú sin seacht mbliana ar a laghad. Le linn na tréimhse sin, féadfaidh an Freagróir nó aon pháirtí eile a éilíonn úinéireacht a bheith aige ar an maoin iarratas a dhéanamh an t-ordú Cúirte a

Cuid a Trí

Gníomhartha faoin Acht um Fháiltais ó Choireacht, 1996 agus 2005

athrú i leith na maoin sin.

Tar éis éag don tréimhse seacht mbliana, féadfaidh an Biúró tús a chur le himeachtaí ansin chun an tsócmhainn a aistriú chuig an Aire Caiteachais Phoiblí agus Athchóirithe nó chuig aon duine eile den sórt sin de réir mar a chinneann an Chúirt faoi Alt 4 den Acht. Le linn na n-imeachtaí sin, tugtar fógra arís do gach páirtí leasmhar agus féadfaidh siad iarratais a dhéanamh chuig an gCúirt.

Sa chás nach bhfuil an tréimhse seacht mbliana in éag, féadfar ordú toilithe diúscartha faoi Alt 4A den Acht a chur i gcrích le toiliú ón bhFreagróir agus ón gCúirt.

Súil siar ar Alt 2

Tugadh deich gcás nua os comhair na hArd-Chúirte le linn na bliana 2014. I gcomparáid leis an bhfigiúr sin, tugadh ocht gcás nua os a comhair sa bhliain 2013.

Cásanna nua faoin Acht um FC a tugadh os comhair na hArd-Chúirte

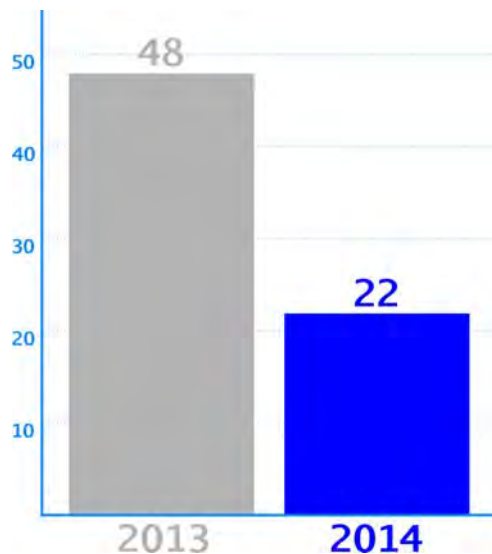


Tugann an Biúró faoi deara an méadú

beag a bhí ann i líon na gcásanna ar cuireadh tús leo sa bhliain 2014 i gcomparáid leis an bhfigiúr don bhliain 2013.

Agus an figiúr sin curtha i gcomparáid leis an bhfigiúr don bhliain 2013, léirítear go raibh laghdú ann i líon na sócmhainní a bhfuarthas ordú faoi Alt 2(1) ina leith sa bhliain, agus an líon ag titim ó ocht sócmhainn is daichead go dhá sócmhainn is fiche.

Sócmhainní a ndearnadh Orduithe Alt 2(1)

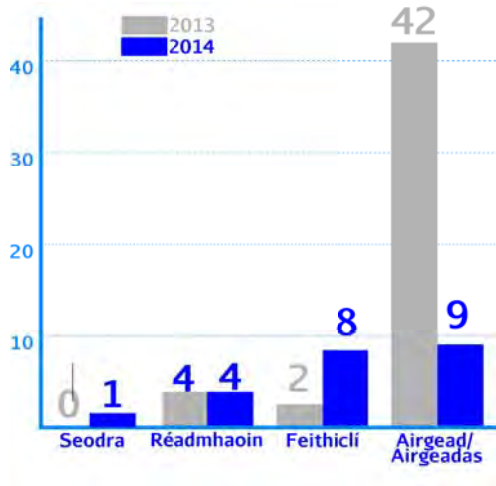


Le linn na bliana 2014, thug an Biúró imeachtaí i leith roinnt cineálacha éagsúla sócmhainne, agus méadú suntasach ann i sócmhainní airgid/airgeadais.

Chun críocha próifílithe, miondealaítear na sócmhainní mar seo a leanas: seodra, maoin, feithiclí agus airgead/airgeadas.

Cuid a Trí
Gníomhartha faoin Acht um Fháiltais ó Choireacht, 1996 agus 2005

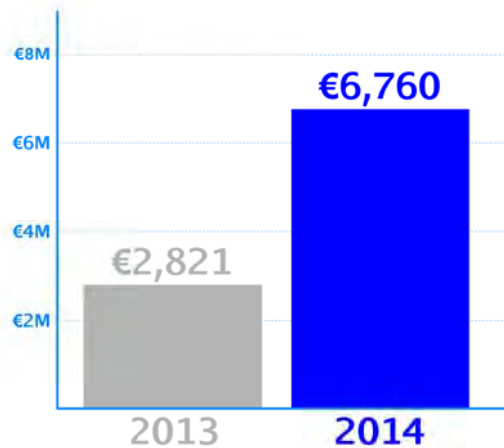
Sócmhainní a ndearnadh Orduithe Alt 2(1) ina leith Miondealú sócmhainní de réir cineál sócmhainne



calcadh faoi Alt 2 i gcomparáid leis an bhfigiúr don bhliain 2013, bliain inar calcadh sócmhainní dar luach €2,821,305.

Mar sin, cé go raibh laghdú de shé shócmhainn is fiche ann i líon na sócmhainní a urghabhadh faoi Alt 2 den Acht um FC i gcomparáid leis an líon sa bhliain 2013, is amhlaidh go raibh méadú suntasach de thart ar 140% ann i luach na sócmhainní a calcadh sa tréimhse.

Luach na sócmhainní a calcadh faoi Alt 2



Miondealú Luachála

B'ionann luach an dá shócmhainn is fiche a calcadh faoi Alt 2 den Acht um FC le linn na bliana 2014 agus €6,760,182. Is féidir an figiúr sin a mhiondealú sa tábla thíos.

Anailís ar Orduithe faoi Alt 2 de réir cineál sócmhainne

Cur Síos	€
Réadmhaoin	447,000
Seodra	17,000
Feithiclí	76,500
Airgead/Airgeadas	6,219,682
Iomlán	6,760,182

Dá réir sin, bhí méadú suntasach ann i luach na gcásanna ar cuireadh tús leo sa bhliain 2014 i gcomparáid le luach na gcásanna ar cuireadh tús leo sa bhliain 2013. Mar an gcéanna, tháinig méadú suntasach ar mheánluach na sócmhainní a calcadh faoi Alt 2 sa bhliain i gcomparáid leis an bhfigiúr don bhliain 2013. Bhí an méadú sin le brath go háirithe i gcás sócmhainní airgid/airgeadais.

I gcás na bhfigiúirí a bhaineann le maoin, le seodra agus le feithiclí, tá siad bunaithe ar an luach réamh-mheasta a chur an Biúró ar an tsócmhainn nuair a bhí iarratas á dhéanamh aige faoi Alt 2(1) den Acht um FC.

Léirítear sna torthaí don bhliain 2014 gur tháinig méadú ar luach na sócmhainní a

Cuid a Trí

Gníomhartha faoin Acht um Fháltais ó Choireacht, 1996 agus 2005

Miondealú Geografach

Is é sainchúram an Bhiúró ná fáltais ó chásanna coireachta a imscrúdú beag beann ar láthair na sócmhainní sin.

Le linn na bliana 2014, fuair an Biúró orduithe a bhain le sócmhainní arbh fháltais ó choireacht iad i ngach ceann de na mórcheantair uirbeacha, i bpobail tuaithe agus i ndlínsí eachtracha.

Go háirithe, chuir an Biúró tús le cásanna a bhaineann le sócmhainní a saothraíodh de bharr éilliú eachtrach agus atá lonnaithe sa dlínse seo. Aistríodh na sócmhainní airgeadais lena mbaineann go hÉirinn d'fhonn bunús agus fíorchineál na gcistí a sciúradh agus a cheilt.

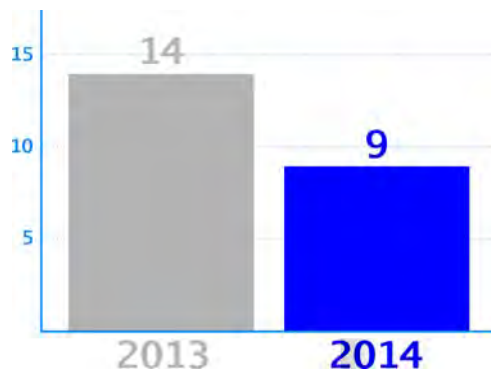
Tá rún daingean ag an mBiúró go fóill díriú go gníomhach, agus a mhéid is féidir faoin Acht um FC, ar shócmhainní is fáltais ó iompar coiriúil, is cuma cén áit a bhfuil siad suite.

Súil siar ar Alt 3

Déantar Orduithe Alt 3(1) ag deireadh na héisteachta ar cé acu is fáltas ó iompar coiriúil í sócmhainn nó nach ea. Mar sin, níl aon neart ag an mBiúró ar dháta ná ar ré na héisteachta ar an ábhar.

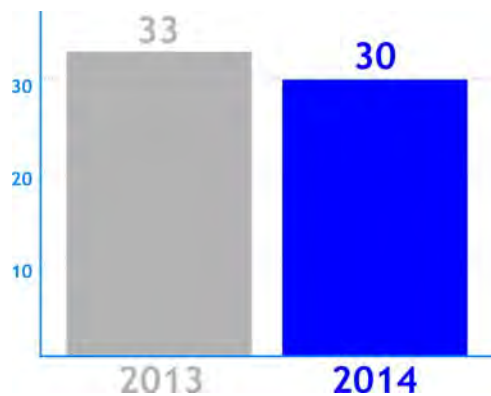
Le linn na bliana 2014, bhí orduithe Alt 3(1) i bhfeidhm i naoi gcás a bhí os comhair na hArd-Chúirte, agus luach iomlán €1,563,841.75 ag baint leo.

Líon na gcásanna ina ndearnadh Orduithe Alt 3(1) ina leith



Bhí méadú beag ann i líon na sócmhainní a ndearna an Ard-Chúirt orduithe faoi Alt 3(1) ina leith, agus an líon sin ag titim ó thrí shócmhainn is tríocha sa bhliain 2013 go tríocha sócmhainn sa bhliain 2014.

Sócmhainní a ndearnadh Orduithe Alt 3(1) ina leith



Foráiltear in Alt 3(3) den Acht um FC go bhféadfar iarratas a dhéanamh chuig an gcúirt ordú a athrú nó a urscaoileadh i gcásanna ina bhfuil ordú Alt 3(1) i bhfeidhm. Féadfaidh an Freagróir i gcás arna thionscnamh ag an mBiúró, féadfaidh aon duine eile a éilíonn úinéireacht a bheith aige ar an maoin, an t-iarratas sin a dhéanamh. Cé go bpléitear in Alt 3(3) go príomha le hiarratas a bheith á thabhairt ag

Freagróir i gcás, foráiltear ann freisin go bhféadfaidh íospartaigh choireachta iarratas a dhéanamh ar fhilleadh na maoin atá calctha ar an gcoinníoll gur féidir leo leas dílseánaigh a thaispeáint sa mhaoin sin.

Sa Tuarascáil Bhliantúil don bhliain 2012, leagtar amach mionsonraí faoi iarratas a rinne íospartaigh faoi Alt 3(3). Ní dhearnadh aon éileamh rathúil den sórt sin sa bhliain 2013 ná sa bhliain 2014.

Mar sin féin, rinne an Ard-Chúirt ordú amháin dar luach €2,000 i bhfabhar máthar le leanbh de chuid Freagróra éagtha. An chuid eile den airgead sa chás sin, arbh fhiú thart ar €39,000 é, bhí sé faoi réir ordaithe i bhfabhar an Aire Caiteachais Phoiblí agus Athchóirithe faoi Alt 4 den Acht.

Maoin

Rinneadh tagairt i dtuarascálacha roimhe seo don tionchar a imríonn luachanna maoin atá ag titim ar mhaoin is fáltais ó choireacht a dhiúscairt. Níor tháinig aon athrú ar an scéal sin le linn na bliana 2014.

Mar gheall ar na haidhmeanna agus ar na cuspóirí reachtúla atá aige, tá sé de dhualgas ar an mBiúró gníomh cuí a ghlacadh chun cosc a chur ar dhaoine a bhíonn páirteach i gcoireacht eagraithe thromchúiseach tairbhe a bhaint as coireacht den sórt sin.

I gcásanna ina léirítear gur fáltais ó iompar coiriúil atá sa mhaoin, áirítear leis

an bhforáil reachtúil trína bhféadfar úsáid na maoin sin a dhiúltú do dhuine a bhaineann tairbhe as na fáltais sin, áirítear léi gur cheart an mhaoin a dhídhílsiú ón duine.

Is é is aidhm don bheartas sin a chinntiú nach mbeidh daoine atá páirteach i gcoireacht eagraithe thromchúiseach in ann fanacht sa réadmhaoin agus, ar an mbealach sin, nach mbeidh siad in ann tairbhe a bhaint as na fáltais ó choireacht.

Is é is aidhm don bheartas sin a chinntiú nach mbeidh daoine atá páirteach i gcoireacht eagraithe thromchúiseach in ann fanacht sa réadmhaoin agus, ar an mbealach sin, nach mbeidh siad in ann tairbhe a bhaint as na fáltais ó choireacht.

Feithiclí

Leanann an Biúró le tabhairt faoi deara an spéis i bhfeithiclí ardluacha a bhíonn acu siúd a ghlacann páirt i gcoireacht eagraithe thromchúiseach. Mar sin féin, dhírigh an Biúró ar roinnt feithiclí sa raon láir le linn na bliana 2014. Rinneadh amhlaidh, i bpáirt, chun freagairt do ghníomhartha a bhí á ndéanamh ag daoine a bhí páirteach in iompar coiriúil feithiclí lena mbaineann luach níos ísle a cheannach d'fhonn brath a sheachaint.

Bhí siad seo a leanas i measc na gcineálacha feithiclí a d'urghabh an Biúró faoi Alt 2(1) den Acht um FC le linn na bliana 2014:

1. BMW M5

Cuid a Trí

Gníomhartha faoin Acht um Fháiltais ó Choireacht, 1996 agus 2005

2. BMW 535
3. Nissan Skyline
4. Gluaisrothar Honda Fireblade
5. Citroen C5 Estate
6. Isuzu Trooper
7. Ford Transit
8. Toyota Avensis

Is fiú cás amháin – an Biúró um Shócmhainní Coiriúla v. Donal Ryan – a lua anseo mar shampla den dóigh a ndéantar mótarfheithicilí a urghabháil agus a dhiúscairt. Sa chás sin, rinne Glacadóir arna cheapadh ag an gCúirt roinnt feithicilí a dhíol agus na cistí ó na díolacháin sin a úsáid de bhun Alt 6 den Acht um FC (faigh tuilleadh sonraí thíos) chun íocaíochtaí Leasa Shóisialaigh a d'éiligh an Freagróir agus a pháirtneir a aisíoc. D'eascair roinnt buntáistí as a bheith ag déileáil le hábhair ar an mbealach sin.



Mar shampla, bhíothas in ann próiseas dlíthiúil malartach faoi Alt 3 den Acht um FC a sheachaint, próiseas a dtabhófaí tuilleadh costas dlíthiúil mar chuid de, agus cuireadh na cistí a baineadh amach

ar aghaidh chuig an Stáchtiste roimh dhul in éag na tréimhse reachtúla seacht mbliana faoi Alt 3 den Acht um FC.

Faoi Alt 3(1) den Acht um FC, fuair an Biúró orduithe in aghaidh trí fheithicil, ba iad sin:

1. Ford Focus;
2. Range Rover; agus
3. Toyota Avensis.

Alt 4(1) agus 4A

Foráiltear in Alt 4(1) do mhaoin a aistriú chuig an Aire Caiteachais Phoiblí agus Athchóirithe. Baineann an tAlt sin le sócmhainní atá measta, ar feadh tréimhse nach lú ná seacht mbliana, a bheith mar thoradh ar iompar coiriúil agus nach bhfuil aon éileamh bailí faoi Alt 3(3) den Acht um FC déanta ina leith. Foráiltear in Alt 4A go bhféadfaidh an Freagróir i gcás de chuid an Bhiúró um Shócmhainní Coiriúla ordú toilithe diúscairthe a dhéanamh, rud lena gceadófar aistriú na maoin chuig an Aire Caiteachais Phoiblí agus Athchóirithe i dtréimhse atá níos lú ná seacht mbliana. Tugadh é sin isteach in Acht um FC 2005.

Tugadh trí chás chun críche ina n-iomláine agus tugadh cás amháin (lenar bhain roinnt Freagróirí) chun críche i bpáirt faoi Alt 4(1) agus faoi Alt 4A sa bhliain 2014.

Le linn na bliana 2014, aistríodh €467,152.37 san iomlán chuig an Aire Caiteachais Phoiblí agus Athchóirithe faoin Acht um FC de bharr dhiúscairtí Alt

4(1) agus Alt 4A. Is ísle i bhfad an figiúr sin ná an figiúr don bhliain 2013 agus is gá an laghdú sin a mhíniú anseo dá bharr.

Den chuid is mó, is féidir an méid sin a chur i leith dhá thoisic. Is iad sin, na leasuithe a tugadh isteach san Acht um FC agus an ceanglas atá ann maidir le moratóir seacht mbliana a chur i bhfeidhm i ndáil le maoin atá faoi réir an Achta um FC a dhiúscairt. Tugadh orduithe toilithe diúscairthe Alt 4A isteach san Acht um FC. A bhuí leis na horduithe sin, agus le dul in éag na tréimhse reachtúla calctha seacht mbliana, bhíothas in ann méid suntasach oibre a dhéanamh idir na blianta 2006 agus 2013. Dá réir sin, b'ionann na ceithre chás a tugadh chun críche sa bhliain 2014 agus na cásanna sin nach rabhthas in ann toiliú a fháil ina leith faoi Alt 4A, rud a ghiorraigh an tréimhse reachtúil seacht mbliana.

Mar an gcéanna, bíonn gá ann ina lán cásanna ina réitítear imeachtaí le méideanna socraíochta a chionroinnt chun freastal ar íocaíochtaí Leasa Shóisialaigh a éilíodh go míchuí nó ar Dhliteanais Chánach gan íoc. Cé go gcuirtear iad ar aghaidh ina n-iomláine chuig cistí Státchiste, déileáiltear ar leithligh leis na cistí a chionroinntear ar an mbealach sin chun críocha taifeadta agus laghdaítear na méideanna a ghabhtar faoi Alt 4(1) nó faoi Alt 4A dá bharr sin. Ba cheart a thabhairt faoi deara go ngabhann imeachtaí costasacha Ard-Chúirte le gníomh den sórt sin, agus iad ag cruthú costais dhlíthiúla don Bhiúro agus ag cruthú costas don Stát i bhfoirm íocaíochtaí faoin scéim um Chúnadh Dlíthiúil.

Miondealú ar Alt 4(1) agus ar Alt 4A

Cineál	Líon na gCásanna	Méid
Alt 4(1)	3	€460,222.37
Alt 4A	1	€6,930.00
Iomlán	4	€467,152.37

Alt 6

Foráiltear in Alt 6 go bhféadfaidh an chúirt, le linn na tréimhse ina bhfuil ordú Alt 2(1) nó 3(1) i bhfeidhm, ordú a dhéanamh an t-ordú a athrú ar mhaithe leis an bhFreagróir nó le haon pháirtí eile a chumasú:

- caiteachais mhaireachtála réasúnacha nó caiteachais réasúnta eile a urscaoileadh; nó
- gnó, trádáil, gairm nó slí bheatha eile lena mbaineann aon chuid den mhaoin a sheoladh.

Le linn na bliana 2014, rinneadh dhá ordú den sórt sin lena ndearnadh difear d'ocht sócmhainn dhifriúla dar luach iomlán €43,812.45 in dhá chás dhifriúla a bhain le beirt Fhreagróirí difriúla.

I gcomparáid leis sin, rinneadh dhá ordú den sórt sin sa bhliain 2013, lena ndearnadh difear do thrí shócmhainn dhifriúla dar luach iomlán €178,187.94 i dtrí chás dhifriúla a bhain le naonúr Freagróirí difriúla.

Faoi mar a leagadh amach ní ba luaithe, ba chun sochair na Roinne Coimirce Sóisialaí a cuireadh an t-airgead sa chás An Biúro um Shócmhainní Coiriúla v. Donal Ryan, airgead a bhain le híocaíochtaí a éilíodh go míchuí.

Cuid a Trí

Gníomhartha faoin Acht um Fháiltais ó Choireacht, 1996 agus 2005

Sa dara cás, rinneadh íocaíocht €5,000 i dtaca le táillí dlíthiúla agus CBL. Sa chás céanna, rinneadh ordú toilithe in aghaidh an Fhreagróra faoi Alt 3 agus faoi Alt 4A, rud lenar aistríodh suim €94,850 chuig an Aire Caiteachais Phoiblí agus Athchóirithe.

Alt 7

Foráiltear in Alt 7 go bhféadfaidh an Chúirt Glacadóir a cheapadh, a n-áirítear leis na dualgais atá air luach na maoine a chaomhnú nó an mhaoin a dhiúscairt sa chás go bhfuil an mhaoin sin calctha cheana féin faoi Orduithe Alt 2 nó Alt 3.

Sa bhliain 2014, fuair an Biúro orduithe glacadóireachta i ndáil le naoi sócmhainn is tríocha. Ba é Oifigeach Dlí an Bhiúro an Glacadóir a cheap an Chúirt i ngach cás. Ba é a bhí i gceist leis na cásanna sin ná réadmhaoin, airgead, airgead i gcuntais bhainc, mótarfheithicilí agus uaireadóir. I roinnt cásanna glacadóireachta, rinne an Ard-Chúirt orduithe le haghaidh sealbhú agus díol ag an nGlacadóir. Ní fhéadfar ordú glacadóireachta a dhéanamh ach amháin sa chás go bhfuil ordú Alt 2 nó ordú Alt 3 i bhfeidhm cheana féin.

Cuid a Trí
Gníomhartha faoin Acht um Fháiltas ó Choireacht, 1996 agus 2005

Ráiteas faoi Chuntais Ghlacadóireachta

	Méid €	STG£	US\$
larmhéid tosaigh na gcuntas glacadóireachta 01/01/2014	5,071,992.76	283,573.92	649,226.73
Méideanna a réadaíodh, agus ús agus airleacain oibriúcháin ar áireamh iontu	2,363,129.21	64.26	6,278,511.40
Íocaíochtaí amach, agus íocaíochtaí leis an Státchiste agus caiteachas glacadóireachta oibriúcháin ar áireamh iontu	753,165.09	1.19	229.26
larmhéid deiridh na gcuntas glacadóireachta 31/12/2014	6,681,956.88	283,636.99	6,927,508.87



Cuid a Ceathair

Gníomhartha ioncaim ag an mBiúró

Forbheathnú

Is é an ról atá ag Oifigigh Ioncaim an Bhiúró a bhfuil baint acu leis an mBiúró ná dualgais a chomhlíonadh de réir na nAchtanna agus na Rialachán Ioncaim go léir chun a chinntiú gur faoi réir cánach atá na fáiltais ó choireacht nó ó choireacht amhrasta. Is é atá i gceist leis sin an fhaisnéis ar fad atá ar fáil a bhailiú ó ghníomhaireachtaí de chuid an Bhiúró agus Oifig na gCoimisinéirí Ioncaim. Is é an reachtaíocht phríomhúil a úsáidtear ina leith sin an tAcht um Nochtadh Faisnéise Áirithe chun críocha Cánach agus Eile, 1996.

Feidhmeanna Cánach

Is é seo a leanas an fhaisnéis is déanaí ar na cásanna cánach ar cuireadh tús leo roimh an mbliain 2014. Tugtar mionsonraí ar stádas reatha na gcásanna ar cuireadh tús leo le linn na bliana 2014 freisin.

Measúnuithe Cánach

Tugtar de chumhacht d'Oifigigh Ioncaim an Bhiúró measúnuithe a dhéanamh i leith cánach faoi Alt 58 den Acht Comhdhlúite Cánacha, 1997 (dá ngairtear ACC 1997 anseo feasta) - an chuid a bhaineann le muirir.

Mar chuid de gach imscrúdú an Bhiúró, déanfaidh Oifigeach Ioncaim an Bhiúró imscrúdú ar staid chánach gach duine atá nasctha leis an imscrúdú d'fhonn dliteanas cánach na ndaoine sin a mheasúnú, nuair is cuí. Ní ionann méid agus castacht do gach imscrúdú.

Le linn na bliana 2014, rinneadh measúnú ar thriúr is tríocha san iomlán i leith cánach, rud as ar tháinig figiúr €9.046m san iomlán faoi na cineálacha cánach éagsúla.

Achomhairc Chánach

Déanann Oifigigh Ioncaim an Bhiúró bainistiú ar achomhairc chánach freisin, agus iad ag cinntiú go gcuirtear an próiseas achomhairc chun feidhme ina iomláine de réir na nAchtanna Ioncaim agus na Nósanna Imeachta agus Rialachán is infheidhme i leith cásanna den sórt sin. Baineann an méid sin le gach cineál achomhairc dá bhforáiltear, lena n-áirítear achomhairc os comhair Coimisinéir Achomhairc, na Cúirte Cuarda agus na hArd-Chúirte i bhfoirm cáis shonraithe.

De réir Alt 933(1)(a) de ACC 1997, beidh aon duine a bhfuil measúnú i leith cánach á dhéanamh air, faoi réir ceanglais shonracha, i dteideal achomhairc a dhéanamh chuig an gCoimisinéir Achomhairc maidir le haon mheasúnú den sórt sin.

Sa chás nach n-agraítear achomhairc i gceart, diúltófar don iarratas ar a leithéid achomhairc de réir Alt 933(1)(b) de ACC 1997. Sa chás gur diúltaíodh d'iarratas, féadfaidh an t-achomhairc an diúltú sin a achomhairc chuig na Coimisinéirí Achomhairc de réir Alt 933(1)(c) de ACC 1997.

Achomhairc chuig na Coimisinéirí Achomhairc

Le linn na bliana 2014, diúltaíodh

Cuid a Ceathair Gníomhartha ioncaim ag an mBiúró

d'iarratas ar achomharc chuig na Coimisinéirí Achomhairc i dtaca le haon Mheasúnú Cánach loncaim is fiche, a bhain le cúigear, agus i dtaca le dhá Mheasúnú Cánach Gnóthachan Caipitiúil, a bhain le duine aonair amháin.

Cás 1: Diúltaíodh don achomharc in aghaidh ceithre Mheasúnú Cánach loncaim faoi Alt 933(1) (b) de ACC 1997 ar an bhforas nár íocadh an cháin de bhun fhorálacha Alt 957(2)(a)(II) de ACC 1997.

Cás 2: Sa chás seo, diúltaíodh achomharc in aghaidh trí Mheasúnú Cánach loncaim agus dhá Mheasúnú Cánach Gnóthachan Caipitiúil ar an bhforas nár comhlíonadh Alt 957(2)(a)(i) de ACC 1997 i.e. mainneachtain tuairisceáin chánach a chomhdú.

Cás 3: 3: Diúltaíodh achomharc in aghaidh ceithre Mheasúnú Cánach loncaim ar an bhforas nár comhlíonadh Alt 957(2)(II) i.e. cáin a íoc de bhun measúnú ar na tuairisceáin a soláthraíodh.

I gcás trí cinn de na measúnuithe sin, rinneadh achomharc in aghaidh an diúltaithe ón gCigire chuig na Coimisinéirí Achomhairc de réir Alt 933(1) (c) de ACC 1997.

Amhail an 31 Nollaig 2014, bhíodhas ag

fanacht le dáta d'éisteacht an achomhairc sin.

Cás 4: Diúltaíodh d'achomharc in aghaidh trí Mheasúnú Cánach loncaim ar an bhforas nár comhlíonadh Alt 957(2) ná Alt 957(4) de ACC 1997.

Cás 5: Sa chás seo, diúltaíodh d'achomharc in aghaidh Measúnuithe Cánach loncaim do sheacht mbliana ar an bhforas nár comhlíonadh Alt 957(2)(a)(i) de ACC 1997.

Rinneadh an diúltú sin laistigh de chúig lá dhéag ó dheireadh na bliana. De réir Alt 933(1)(c) de ACC 1997, féadfar achomharc in aghaidh an diúltaithe sin a dhéanamh chuig Oifig na gCoimisinéirí Achomhairc laistigh de chúig lá dhéag ó dháta an diúltaithe.

Ní raibh an tréimhse cúig lá dhéag sin thart amhail an 31 Nollaig 2014 agus, dá bhrí sin, bhí sé fós ar oscailt don duine achomharc in aghaidh an diúltaithe ón gCigire a dhéanamh.

Ag tús na bliana, bhí achomharc os comhair na gCoimisinéirí Achomhairc ar feitheamh i dtaca le naoi gcás. Bhí dhá cheann de na hachomhairc sin liostaithe lena n-éisteacht ag an gCoimisinéir le linn na bliana 2014. Tarraingíodh achomhairc siar i dtaca le trí chás.

Ba iad seo a leanas na torthaí ar na hachomhairc a éisteadh:

Achomharc 1: Achomharc in aghaidh measúnú máil ón gCigire ba ea an t-achomharc seo. Rinneadh ionadaíocht don chuideachta ag an éisteacht.

Tar éis dó breithniú a dhéanamh ar an gcás a rinneadh thar ceann na cuideachta, sheas an Coimisinéir leis an measúnú.

Achomharc 2: Bhain an t-achomharc sa chás seo le diúltú ón gCigire Ceadúnas do Thrádálaí Breosla do Ghluaisteáin agus Ceadúnas do Thrádálaí Breosla Mharcáilte a dheonú do chuideachta.

Toisc nach raibh an tAchomharcóir i láthair ag an éisteacht, agus nach ndearnadh ionadaíocht dó ag an éisteacht ach oiread, sheas an Coimisinéir leis an diúltú.

Amhail an 31 Nollaig 2014, bhíothas ag fanacht le dáta éisteachta i dtaca leis na ceithre achomharc eile.

Le linn na bliana 2014, rinneadh achomhairc in aghaidh deich gcás a

ghairm i gceart. Bhain na cásanna sin le cúig Mheasúnú Cánach Ioncaim is caoga, le measúnú Cánach Gnóthachan Caipitiúil amháin agus le measúnú Cánach Breisluacha amháin.

Le linn na bliana, bhí dhá cheann de na cásanna sin liostaithe lena n-éisteacht ag na Coimisinéirí Achomhairc. Amhail an 31 Nollaig 2014, bhíothas ag feitheamh le dáta éisteachta do na hocht n-achomharc eile.

Ba iad seo a leanas na torthaí ar an dá achomharc a bhí liostaithe lena n-éisteacht.

Achomharc A: Bhain sé seo le hachomharc in aghaidh Measúnuithe Cánach Ioncaim ón gCigire do dhá bhliain.

Ní raibh an tAchomharcóir i láthair ag an éisteacht ach rinneadh ionadaíocht dó. Níor cuireadh aon fhianaise i láthair agus, tar éis dul i mbun plé leis an gCoimisinéir Achomhairc, seasadh leis na measúnuithe.

Achomharc B: Sa chás seo, bhain an t-achomharc le measúnuithe Cánach Ioncaim do chúig bliana ón gCigire.

Toisc nach raibh an tAchomharcóir i láthair ag an éisteacht, agus

Cuid a Ceathair Gníomhartha ioncaim ag an mBiúró

nach ndearnadh ionadaíocht dó ag an éisteacht ach oiread, sheas an Coimisinéir leis na measúnuithe.

- Imeachtaí Ard-Chúirte – Alt 960(l) de ACC 1997.

Éilimh

Le linn na bliana 2014, b'ionann agus €10.866m éilimh chánach (ús ar áireamh) a seirbheáladh i leith ceathrar is daichead de réir Alt 961 de ACC 1997.

Achomhairc chuig an gCúirt Chuarda

Ag tús na bliana, bhí cás amháin ag fanacht lena éisteacht os comhair na Cúirte Cuarda. Fuarthas dáta don éisteacht ach tarraingíodh an t-chomharc siar roimh an dáta sin.

B'ionann agus €3.017m an cháin iomlán a d'aisghabh an Biúró ó chúig cinn is caoga de dhaoine aonair agus d'aonáin le linn na bliana 2014. Áirítear leis an bhfigiúr sin suim €0.553m a bailíodh trí astuithe tuillimh a úsáid i dtrí chás déag de bhun Alt 1002 de ACC 1997.

Achomharc A (thuas), inar seasadh an Coimisinéir leis an gcinneadh, achomharcadh é go tráthúil chuig an gCúirt Chuarda le linn na bliana 2014. Amhail an 31 Nollaig 2014, bhíothas ag fanacht le dáta don éisteacht sin.

Tionscnaíodh imeachtaí Ard-Chúirte i seacht gcás déag chun cáin agus ioncam dar luach €11.453m a aisghabháil.

Bailiúcháin

Tá sé de chumhacht ag Oifigigh Ioncaim an Bhiúró gach gníomh is gá a dhéanamh chun dliteanais chánach a bhailiú, faoi mar a measúnaíodh iad agus mar atá cinntitheach. Tá cumhachtaí an Ard-Bhailitheora ag Oifigigh Ioncaim an Bhiúró agus bainfidh siad leas as gach modh is féidir chun fiachais chánach a shaothrú. Tá na nithe seo a leanas i measc na modhanna atá ann chun maoin a bhailiú:

- éilimh a eisiúint – Alt 961 de ACC 1997;
- cumhacht astaithe – Alt 1002 de ACC 1997;
- Gníomh sirriam – Alt 960(L) de ACC 1997; agus

Tionscnaíodh imeachtaí sa Chúirt Chuarda i dtaca le sé chás dar luach €0.328m san iomlán.

Saothraíodh íocaíocht i dtrí cinn de na cásanna sin trí Alt 960(L) de ACC 1997 (Cumhachtaí Sirriam) a fheidhmiú.

Feidhmeanna Custam agus Máil

Tacaíonn na feidhmeanna Custam agus Máil (C&M) sa Bhiúró le gach imscrúdú d'fhonn aon cheisteanna a bhaineann le Custaim a aithint agus d'fhonn reachtaíocht, rialacha, rialacháin, faisnéis agus/nó eolas a bhaineann le Custam agus Mál a úsáid ar bhealach cuí.

Cuid a Ceathair Gníomhartha ioncaim ag an mBiúró

Go traidisiúnta, déanann grúpaí coireachta tromchúisí agus eagraithe i mbeagnach gach dlínse iarracht rialacháin chustam agus rialacháin mháil araon a shárú d'fhonn brabús suntasach a dhéanamh, agus cistí an státchiste á laghdú acu agus ról diúltach á imirt acu ar an tsochaí i gcoitinne ag an am céanna.

Déantar amhlaidh in Éirinn, áit a dtugann an teorainn le dlínse eile ina bhfuil rátaí éagsúla cánach ar tháirgí éagsúla dreasacht do ghrúpaí coireachta eagraithe tromchúisí dul i mbun gníomhaíochtaí smuigleála agus gníomhaíochtaí gaolmhara. Cailleann an státchiste méid mór airgid agus baineann na grúpaí coireachta gnóthachan suntasach mar thoradh ar na gníomhaíochtaí sin.

Mar shampla, is fianaise ar a leithéid iompair choiriúil í an trádáil neamhdhleathach a bhaineann le holaí mianracha, lena n-áirítear sciúradh táirgí marcáilte agus an treocht atá ag teacht chun cinn trína ndíoltar díosal sciúrtha trí stáisiúin pheitрил. Tá ról gníomhach glactha ag an mBiúró maidir le hathbhreithniú a dhéanamh ar cheadúnais chun olaí mianra a dhíol, maidir le ceadúnais den sórt sin a dheonú agus maidir le diúltú dóibh. Lean an Biúró ar aghaidh le diúltú do cheadúnais den sórt sin sa bhliain 2014 mar mhodh chun cur isteach ar ghníomhaíocht choiriúil.

Chun comhrac in aghaidh dronga coireachta eagraithe a oibríonn trasna teorainneacha, is gá comhoibriú a bheith ann idir na húdaráis inniúla ar an dá

thaobh den teorainn. Ní bhaineann comhoibriú den sórt sin le heolas agus le faisnéis a chomhroinnt le chéile amháin, ach is é atá i gceist leis freisin comhoibriúcháil a phleanáil agus a chur i bhfeidhm ar bhonn ilghníomhaireachta idirnáisiúnta agus ar bhonn ildisciplíneach.

I gcásanna den sórt sin, is féidir leas a bhaint as na huirlisí uile a bhaineann le cúnaimh frithpháirteach, bíodh siad idir an dá údarás custam nó idir an dá fhórsa póilíneachta, agus baintear leas as na huirlisí sin i ndáiríre.

Cuirtear feabhas ar a éifeachtaí atá an gníomh chun smuigleálaithe a dhíspreagadh trí chomhoibriú agus trí chomhroinnt faisnéise/eolais idir an Biúró agus Seirbhís Chustaim na gCoimisinéirí Ioncaim agus seirbhísí eile idirnáisiúnta custam.

Tugtar tuilleadh sonraí i gCaibidil 6 den tuarascáil seo ar an gcomhoibriú sin agus ar an ngné idirnáisiúnta de ghníomhaíochtaí an Bhiúró.

Sa dlínse seo, dhírigh an Biúró go rathúil ar dhronga coiriúla den sórt sin agus leanann sé le déanamh amhlaidh.

Sampla amháin den obair sin is ea an fhaisnéis a bhíonn á comhroinnt ag an mBiúró le Seirbhís Chustaim na gCoimisinéirí Ioncaim. Le linn na bliana 2014, thionscain an Biúró comhoibriúcháil trínar urghabh an tSeirbhís Chustaim roinnt feithiclí sóchais ardluacha. Fuarthas amach go raibh

Cuid a Ceathair Gníomhartha ioncaim ag an mBiúró

sealbhú na bhfeithiclí sin contrártha do rialacháin Chánach Cláraithe Feithicle, rud a d'fhág go raibh na feithiclí faoi dhliteanas i leith forghéillte (Alt 141, an tAcht Airgeadais 2001). Na cineálacha feithiclí a bhí i gceist, a raibh gach ceann díobh nasctha le targaidí coiriúla an Bhiúró, bhí luachanna aonair suas le €180,000 orthu.

Tapáíonn an fhoireann Chustam a bhfuil baint aici leis an mBiúró gach deis chun nascadh agus obair go dlúth lena comhghleacaithe Custam in Oifig na gCoimisinéirí Ioncaim ar mhaithe le leas a bhaint as na deiseanna imscrúdaitheacha eile agus ar mhaithe le hacmhainní an Stáit a úsáid ar an mbealach is éifeachtúla ó thaobh costais de chun dul i ngleic le coirpigh.

Táblaí ioncaim

Toradh na nAchomharc ar dhiúltaigh an Biúró dóibh

Cur Síos	Líon na gCásanna
Achomhairc Thosaigh	1
Achomhairc a diúltaíodh dóibh	5
Diúltuithe a achomharcadh chuig an gCoimisinéir	1
Sheas an Coimisinéir Achomhairc le cinneadh an Bhiúró	-
Achomhairc Dheiridh	2

Toradh na nAchomharc ag Céim an Choimisinéara Achomhairc

Cur Síos	Líon na gCásanna
Achomhairc Thosaigh	9
Achomhairc a agraíodh i gceart	10
Achomhairc a chinn an Coimisinéir Achomhairc	2
Ní raibh an t-achomharcóir i láthair ag an éisteacht	2
Achomhairc a tarraingíodh siar	3
Achomhairc Dheiridh	12

Torthaí na nAchomharc chuig an gCúirt Chuarda

Cur Síos	Líon na gCásanna
Achomhairc Thosaigh	1
Cásanna a achomharcadh chuig an gCúirt Chuarda	1
Achomhairc a chinn an Chúirt Chuarda	-
Achomhairc a tarraingíodh siar	1
Achomhairc Dheiridh	1

Cuid a Ceathair
Gníomhartha ioncaim ag an mBiúró

Measúnuithe Cánach

Cineál cánach	Cáin €M	Líon na measúnuithe
Cáin Ioncaim	7.096	163
Cáin Ghnóthachan Caipitiúil	0.352	6
Cáin Bhreisluacha	1.598	6
Iomlán	9.046	175

Cáin agus Ús a éilíodh

Cineál cánach	Cáin €M	Ús €M	Iomlán €M	Líon na gCásanna
Cáin Ioncaim	3.425	2.045	5.470	25
Cáin Ghnóthachan Caipitiúil	0.137	0.070	0.207	3
Cáin Bhreisluacha	3.088	0.883	3.971	5
Mál	4.216	0.611	4.827	1
Iomlán	10.866	3.609	14.475	34

Tax and Interest Collected

Cineál cánach	Méid €	Líon na gCásanna
Cáin Ioncaim	2.684	49
Cáin Chorpáraide	0.092	1
Cáin Ghnóthachan Caipitiúil	0.142	3
Mál	0.079	1
Cáin Cláraithe Feithicle (CCF)	0.020	1
Iomlán	3.017	55

Cuid a Ceathair
Gníomhartha ioncaim ag an mBiúró

Airgead tirim a d'urghabh an Biúró



Cuid a Cúig

Gníomhartha Leasa Shóisialaigh ag an mBiúró

Forbhreathnú

Téann an Biúró i mbun gníomhaíochta faoi na hAchtanna Leasa Shóisialaigh, de bhun na bhfeidhmeanna atá aige faoi Alt 5 den Acht. Déanann Oifig Leasa Shóisialaigh an Bhiúró teidlíocht i leith íocaíochtaí leasa shóisialaigh a imscrúdú agus a chinneadh. Ag eascairt as scrúdú a rinne Oifig an Bhiúró ar chásanna, tionscnaíodh gníomhartha de bhun shainchúram Leasa Shóisialaigh an Bhiúró i dtaca le seisear is ochtó sa bhliain 2014.

Coigilteas

Mar thoradh díreach ar imscrúduithe a rinne Oifig Leasa Shóisialaigh an Bhiúró sa bhliain 2014, cuireadh deireadh le hiocaíochtaí nó laghdaíodh íocaíochtaí i gcás líon suntasach daoine. Is é an toradh a bhí ar na gníomhartha sin ná coigilteas iomlán €190,190 don Státchiste. Is iad seo a leanas na ceannteidil éagsúla faoinar baineadh an coigilteas sin amach:

Coigilteas Leasa Shóisialaigh

Cineál scéime	Coigilteas €
Liúntas míchumais	31,647
Liúntas cuardaitheora poist	76,709
Íocaíocht teaghlaigh aon tuismitheora	71,889
Bunliúntas leasa forlíontach	9,945
Iomlán	190,190

Le Bunliúntas Leasa Shóisialaigh (ar a dtugtar BASI de ghnáth), soláthraítear bunliúntas seachtainiúil do dhaoine incháilithe atá ar bheagán ioncain agus do dhaoine incháilithe gan dídean.

Ró-íocaíochtaí

Rinneadh ró-íocaíochtaí agus daoine a aithint agus a mheasúnú mar thoradh ar na himscrúduithe a rinneadh freisin. Sainmhínítear ró-íocaíocht mar íocaíocht a fuair duine le linn tréimhse nó tréimhsí nach raibh an duine sin i dteideal an íocaíocht sin a fháil inti nó iontu. Dá réir sin, cruthaíonn íocaíochtaí a fhaightear i leith éilimh fiachas don Roinn Coimirce Sóisialaí. Mar thoradh air sin, eisíodh éilimh in aghaidh roinnt daoine le haghaidh aisíocaíocht fiachas Leasa Shóisialaigh a raibh luachanna idir €2,100 agus €130,648 ag baint leo. Is iad seo a leanas méideanna iomlána na Ró-íocaíochtaí Leasa Shóisialaigh a Measúnaíodh agus a Éilíodh sa bhliain 2014;

Ró-íocaíochtaí Leasa Shóisialaigh

Cineál scéime	Over-payment €
Sochar linbh	2,100
Liúntas míchumais	275,998
Liúntas cuardaitheora poist	655,641
Íocaíocht teaghlaigh aon tuismitheora	100,816
Bunliúntas leasa forlíontach	3,031
Iomlán	1,037,586

Aisghabhálacha

Baineann an Biúró leas as roinnt modhanna chun fiachais Leasa Shóisialaigh a aisghabháil ó dhaoine.

I measc na modhanna sin, is féidir íocaíochtaí a dhéanamh trí chnapshuim agus/nó trí thráthchodanna i bhfoirm buanordaithe. Is féidir asbhaintí de suas le 15% d'íocaíochtaí leasa shóisialaigh reatha an duine a dhéanamh chun fiachais a aisghabháil. Is foráil nua maidir

Cuid a Cúig

Gníomhartha Leasa Shóisialaigh ag an mBiúró

le haisghabháil fiachais í sin agus achtaíodh í le hAlt 13 den Acht Leasa Shóisialaigh 2012.

Foráiltear don chumhacht reachtach nua sin in Alt 15 den Acht Leasa Shóisialaigh agus Pinsean (Forálacha Ilghnéitheacha) 2014.

Leas Sóisialach a Aisghabhadh

Cineál scéime	Méid a Aisghabhadh €
Liúntas cúramóra	3,900
Liúntas míchumais	140,819
Liúntas cuardaitheora	130,331
poist	
íocaíocht teaghlaigh aon tuismitheora	58,781
Sochar Linbh	2,080
Iomlán	335,911

Achomhairc

Tá gníomhaireacht neamhspleách ann, ar a dtugtar an Oifig Achomhairc Leasa Shóisialaigh (OALS), a chuireann seirbhís ar fáil do dhaoine nach bhfuil sásta le cinntí ó Oifigigh de chuid na Roinne Coimirce Sóisialaí ar cheisteanna a bhaineann leis an teidlíocht atá acu i leith íocaíochtaí Leasa Shóisialaigh. Tá an ghníomhaireacht sin faoi cheannas ag Príomh-Oifigeach Achomhairc.

Sa bhliain 2014, tionscnaíodh dhá achomharc in aghaidh cinntí ó Oifigigh Leasa Shóisialaigh a raibh baint acu leis an mBiúró.

Dheimhnigh an Príomh-Oifigeach Achomhairc nach raibh an gnáthnós imeachta achomhairc leordhóthanach

chun próiseáil éifeachtach na n-achomharc sin a chinntiú agus mhol sé do na hachomharcóirí na hachomhairc a chur faoi bhráid na Cúirte Cuarda Sibhialta.

Ba faoi bhráid na Cúirte Cuarda Sibhialta a cuireadh an dá achomharc a tionscnaíodh sa bhliain 2014. D'éist an chúirt ceann amháin de na cásanna, áit ar seasadh leis an gcinneadh ón Oifigeach Breithiúnachta. Táthar ag fanacht le dáta éisteachta don chás eile.

Le linn na bliana 2014, d'éist an Chúirt Chuarda sé achomharc a tugadh anonn ó bhlianta roimhe. Tarraingíodh dhá chás siar os comhair na Cúirte Cuarda. Sheas an chúirt leis an gcinneadh ón Oifigeach Breithiúnachta i gceithre chás. Achomharc eile a bhí liostaithe dá éisteacht, tharraing an t-achomharcóir siar é agus réitíodh an t-ábhar roimh an éisteacht.

I gcás na n-achomharc ar thug an Chúirt Chuarda chun críche iad, cuireadh cás amháin faoi bhráid na hArd-Chúirte le haghaidh imeachtaí Athbhreithnithe Bhreithiúnaigh. Rialaigh an Ard-Chúirt i bhfabhar na n-achomharcóirí agus leagadh an t-ábhar ar an gCúirt Chuarda arís lena athéisteacht.

Táthar ag fanacht le cinneadh deiridh ón gcúirt ar achomharc stairiúil amháin (ón mbliain 2010).

Amhail an 31 Nollaig 2014, bhíothas ag fanacht le cinneadh deiridh ón gCúirt Chuarda ar thrí achomharc san iomlán.

Cuid a Sé

Ionchúisimh choiriúla a tháinig as imscrúduithe an Bhiúró

Réamhrá

Mar thoradh ar imscrúduithe a rinne an Biúró de bhun an tsainchúraim reachtúil atá air, thángthas ar fhianaise ar shárúithe amhrasta cionta coiriúla. Mar thoradh air sin, gabhadh roinnt daoine agus ullmhaíodh comhaid inar lorgaíodh orduithe ón Stiúrthóir Ionchúiseamh Poiblí (dá ngairtear "SIP" anseo feasta) agus tháinig roinnt ionchúisimh choiriúla chun cinn.

Bhí na cionta amhrasta a aithníodh contrártha d'Ailt faoi na hAchtanna seo a leanas:

- An tAcht Comhdhlúite Cánacha, 1997;
- An tAcht um Cheartas Coiriúil (Cionta Gadaíochta agus Calaoise), 2001;
- An tAcht Comhdhlúite Leasa Shóisialaigh, 2001; agus
- An tAcht fán mBiúró um Shócmhainní Coiriúla, 1996 agus 2005;

Réitíodh roinnt cásanna ó bhlianta roimhe le linn na bliana 2014.

Is é seo a leanas an fhaisnéis is déanaí ar na cásanna ar cuireadh tús leo roimh an mbliain 2014.

Cionta a bhain le cáin

Cás 1

Faoi mar a tuairiscíodh sa Tuarascáil Bhliantúil don bhliain 2013, phléadail

duine amháin ciontach sa Chúirt Chuarda Choiriúil i gcionta atá contrártha d'Alt 1078 de ACC 1997.

Tháinig sé os comhair na Cúirte Cuarda le linn na bliana 2014, áit ar ciontaíodh é i gceithre chion agus ar gearradh fíneáil €10,000 air.

Cuireadh na ceithre chion eile san áireamh.

Cás 2

Faoi mar a tuairiscíodh sa Tuarascáil Bhliantúil don bhliain 2013, cúisíodh duine amháin in dhá chion atá contrártha d'Alt 1078 de ACC 1997 tar éis tuarascáil a chur faoi bhráid SIP sa bhliain 2012.

Tháinig sé os comhair na Cúirte Cuarda le linn na bliana 2014, áit ar phléadail sé ciontach sa dá chúiseamh.

Ciontaíodh é agus gearradh fíneáil €20,000 air ar gá dó í a íoc laistigh de shé mhí. I gcás go mainneodh sé an fhíneáil a íoc, chuirfí téarma príosúnachta trí mhí air.

Cás 3

Faoi mar a leagadh amach sa Tuarascáil Bhliantúil don bhliain 2013, i gcás duine a ciontaíodh roimhe sin i gcionta atá contrártha d'Alt 1078 de ACC 1997 agus i gcion amháin atá contrártha d'Alt 13 den Acht fán mBiúró um Shócmhainní Coiriúla, 1996 - 2005, rud a bhain le heagla a chur ar Oifigeach de chuid an Bhiúró, mhainnigh sé teacht os comhair na cúirte agus eisíodh barántas chun é a ghabháil.

Cuid a Sé

Ionchúisimh choiriúla a tháinig as imscrúduithe an Bhiúró

Bhí an duine sin fós saor go neamhdhleathach le linn na bliana 2014. Agus é seo á scríobh, áfach, bhí sé gafa de bhun barántas agus tá an cás ar atráth chuig dáta sa bhliain 2015.

Cás 4

Tá cás amháin ón mbliain 2007 fós á shaothrú ag an mBiúró, rud a bhaineann le duine a cúisíodh i gcionta atá contrártha d'Alt 1078 de ACC 1997. Tá an cás sin liostaithe dá éisteacht sa Chúirt Choiriúil Speisialta sa bhliain 2015.

Cionta a bhain le Leas Sóisialach

Cás 5

Faoi mar a tuairiscíodh sa Tuarascáil Bhliantúil don bhliain 2013, cúisíodh duine amháin i roinnt cionta a bhain le sáruithe amhrasta ar an Acht um Cheartas Coiriúil (Cionta Gadaíochta agus Calaoise), 2001.

Tarraingíodh na cúisimh sin siar sa Chúirt Chuarda sa bhliain 2014.



Cuid a Seacht

Breithiúnais Shuntasacha Chúirte le linn 2014

Jackson Way Properties Limited v An Biúró um Shócmhainní Coiriúla

22 Eanáir 2014, [2014] IEHC 15

(An Ard-Chúirt: An Breitheamh Onórach Birmingham)

Fáltais ó choireacht - Alt 16B den Acht um Fháltais ó Choireacht, 1996 agus 2005 - Follasú - Catagóirí - Ceist maidir le cé acu ba cheart nó nár cheart catagóir a dheonú

Bhain an t-ábhar le hiarratas ar fhollasú in imeachtaí a thionscain an Gearánaí in aghaidh an Chosantóra i dtaca le hordú a rinneadh de bhun Alt 16B den Acht um FC.

Thionscain an Biúró imeachtaí in aghaidh an Ghearánaí in imeachtaí gaolmhara sa bhliain 2006. Sna himeachtaí sin, rinneadh iarratas chuig an mBreitheamh Onórach Finnegan, Uachtarán na hArd-Chúirte, agus deonaíodh ex parte é.

D'ordaigh sé gur cheart "toirmeasc a chur, de bhun Alt 16B(4) den Acht um Fháltais ó Choireacht, 1996, ar an gcosantóir lena mbaineann [Jackson Way Properties Limited] nó aon duine eile a fuair Fógra faoin Ordú, an mhaoín sa Sceideal a ghabhann leis seo a dhiúscairt, déileáil leis an maoín ar aon slí eile nó luach na maoine a laghdú". Ba é seo a leanas an sceideal leis an ordú:

"Na tailte i gCarraig Mhaighin, Co. Bhaile Átha Cliath, atá i bhFóilió Uimh. 4940, Co.

Bhaile Átha Cliath."

An 22 Márta 2011, d'eisigh an gearánaí na himeachtaí reatha, agus é ar lorg na nithe seo a leanas: fiosrúchán ar na damáistí a d'fhulaing sé de bhíthin an ordaithe a rinneadh an 26 Iúil 2006 de bhun Alt 3 den Acht 3 fán gCoinbhinsiún Eorpach um Chearta an Duine 2003; damáistí de bharr faillí agus sárú dualgais (lena n-áirítear sárú dualgais reachtúil); agus damáistí de bharr sárú ar chearta bunreachtúla.

Bhí an bunús leis an gcás ó Jackson Way Properties Limited sna himeachtaí reatha leagtha amach i mír 10 agus i mír 11 sa ráiteas éilimh:

"10. B'eol don Chosantóir, nó ba cheart gurbh eol dó, nuair a chuir sé tús leis na himeachtaí an 26 Iúil 2006 nach bhféadfadh sé aon éileamh a dhéanamh ná a choinneáil maidir le hiarmhéid na dtailte atá i bhFóilió 4940, Co. Bhaile Átha Cliath, agus nach raibh aon bhonn ann le hordú calctha a fháil de bhun Alt 16B(4) den Acht um Fháltais ó Choireacht, 1996, (arna chur isteach le hAlt 12 den Acht um Fháltais ó Choireacht (Leasú) 2005) i ndáil leis na tailte sin. Mar sin féin, toisc gurbh eol don Ghearánaí go gcruthófaí cailteanas agus damáistí dó dá ndeonófaí ordú calctha i ndáil leis na tailte atá i bhFóilió 4940, Baile Átha Cliath, rinne sé iarratas éagórach ar ordú calctha i ndáil leis na tailte sin agus fuair sé é. Choinnigh sé an t-ordú sin

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go dtí gur athraíodh é le hordú eile ón gCúirt Onórach seo (an Breitheamh Onórach Feeney) an 4 Samhain 2010.

11. Agus Ordú de bhun Alt 16B(4) den Acht um Fháltais ó Choireacht, 1996, (arna chur isteach le hAlt 12 den Acht um Fháltais ó Choireacht (Leasú) 2005) á fháil agus á choinneáil go héagórach aige, mhainnigh an Cosantóir an fheidhm atá leis a chomhlíonadh ar comhréir le hoibleagáidí an Stáit faoin gCoinbhinsiún Eorpach um Chearta an Duine."

Le linn an iarratais, chuir an Biúro éiginnteacht in iúl maidir le raon feidhme an ní a bhí á lorg. Tugadh soiléiriú dó air sin san iarratas, áit ar dheimhnigh Jackson Way Properties Limited go raibh sé ar lorg doiciméad a bhain leis an gcinneadh ordú calctha a fháil sna téarmaí ina bhfuarthas an t-ordú, agus ní doiciméid a bhain leis an gcinneadh tús a chur le himeachtaí ar an mbonn gur baineadh athchriosú na talún amach de bharr éillithe.

Tháinig an Chúirt ar an gconclúid seo a leanas:

"Sa mhéid gur maíodh go bhfuil ordú follasaithe leatromach agus go bhfuil ualach trom ag gabháil leis, glacaim leis nach mór do chúirt a bheith ar an eolas ag gach céim gur féidir le hordú follasaithe bheith am-íditheach

agus gur féidir ualach trom a bheith ag gabháil leis. Glacaim leis freisin nach bhfuil aon bhonn lena bheith den tuairim gur lú tionchar na n-argóintí sin i gcásanna ina bhfuiltear ag iarraidh ar an Stát féin, nó ar eascróg de chuid an Stáit, an t-ordú follasaithe a dhéanamh. Sa chás seo, áfach, tá an iarraidh ar ordú follasaithe teoranta do chatagóir doiciméad amháin agus is dóigh nach mbeadh ach líon réasúnta íseal doiciméad ann sa chatagóir atá i gceist. Mar gheall ar an dóchúlacht atá ann go mbeidh na doiciméid sin measartha ábhartha, feictear dom nach mbeadh sé ceart follasú a shiarchoinneáil ar an mbonn a moladh. Dá réir sin, beartaím ordú follasaithe a dhéanamh i ndáil leis an bhfógra tairisceana."

San am i láthair, tá an cás seo faoi réir achomhairc ó Jackson Way Properties Limited chuig an gCúirt Uachtarach.

**Murphy v. John Gilligan,
Geraldine Gilligan, Darren
Gilligan agus Treacy Gilligan**

9 Iúil 2014, [2014] IESC 43

**(An Chúirt Uachtarach: An Príomh-
Bhreitheamh Denham, an
Breitheamh Onórach Murrery, an
Breitheamh Onórach Clarke, an
Breitheamh Onórach MacMenamin,
an Breitheamh Onórach Dunne)**

*Fáltais ó choireacht - Achomharc -
Cúnamh dlíthiúil - Tairiscint i gcomhair
cuntasóir fóiréinseach - Fianaise nua*

Bhain an t-ábhar le hachomharc chuig an gCúirt Uachtarach in aghaidh diúltaithe ón Ard-Chúirt d'iarratas ó mhuintir Gilligan ar ordú Alt 3 faoin Acht um FC a athrú nó a urscaoileadh. Diúltaíodh don iarratas sin i mbreith ón mBreitheamh Onórach Feeney an 27 Eanáir 2011, agus é sásta gur chosúil gur ceannaíodh na maoiné lena mbaineann le fáltais ó choireacht agus nár eascair aon éigeartas as ordú Alt 3 a choinneáil i bhfeidhm.

Tionóladh éisteacht faoi Alt 4 ina dhiaidh sin. Ag ullmhú dóibh don éisteacht sin, agus d'fhonn fianaise a chur i láthair don chúirt chun an t-iarratas faoi Alt 4 a chosaint, d'iarr mhuintir Gilligan cúnamh dlíthiúil ionas go bhféadfaidís tuarascáil ó chuntasóir fóiréinseach a sholáthar agus a chur isteach ansin ar an gceist maidir le cé acu a ceannaíodh na maoiné lena mbaineann le fáltais ó choireacht nó, mar a mhaígh siad, le hairgead buaite. Rialaigh breitheamh na trialach in aghaidh mhuintir Gilligan ar an ábhar sin an 31

Bealtaine 2011, agus é den tuairim go mbeadh mí-úsáid an phróisis i gceist dá dtabharfaí deis do mhuintir Gilligan féachaint an athuair ar an gcás maidir le cé acu a tháinig an t-airgead as fáltais ó choireacht nó as cearrbhachas, cás a réitíodh ina n-aghaidh cheana féin ag an Éisteacht faoi Alt 3(3).

Ag an éisteacht faoi Alt 3(3), sholáthair an Biúró fianaise ó chuntasóir fóiréinseach. Cuireadh an cuntasóir fóiréinseach sin faoi réir croscheistithe thar ceann mhuintir Gilligan.

Bunaithe ar na fíricí, dhiúltaigh an Breitheamh Onórach Feeney don éileamh a rinneadh thar ceann mhuintir Gilligan gur fáltais ó chearrbhachas rathúil, agus ní fáltais ó choireacht, a bhí san airgead lena mbaineann.

Thug an chúirt faoi deara gur tugadh cúnamh dlíthiúil do gach duine de mhuintir Gilligan de bhun na Scéime Ad Hoc um Chúnamh Dlíthiúil de chuid an Bhiúró um Shócmhainní Coiriúla.

Dá réir sin, ní gá don chúirt a chinneadh cé acu ba cheart nó nár cheart cistiú a chur ar fáil. Is gá di, áfach, a cinneadh cé acu atá nó nach bhfuil aon chuspóir dlisteanach ann le tuarascáil ó chuntasóir fóiréinseach a áirithiú ar chor ar bith. Ghlac an tAbhcóide do mhuintir Gilligan leis gurbh é an t-aon chuspóir le tuarascáil den sórt sin a áirithiú ná a iarraidh go nglacfaí leis an tuarascáil sin mar fhianaise nua le haghaidh na n-achomharc lena mbaineann.

Tháinig an chúirt ar an gconclúid gurbh é an cheist a bhí le cinneadh aici ná cé acu

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ba cheart nó nár cheart glacadh le tuarascáil den sórt sin ó chuntasóir fóiréinseach mar fhianaise dá bhféadfaí í a sholáthar. Dá mba cheart glacadh leis an tuarascáil mar fhianaise, bheadh sé réasúnta an tuarascáil a sholáthar agus cistiú a chur ar fáil chun é sin a dhéanamh. Murar cheart glacadh leis an tuarascáil mar fhianaise, ní bheadh aon údar ann le cistiú a chur ar fáil chun an tuarascáil a chur le chéile. Thug an chúirt faoi deara na trialacha bunaithe atá ann maidir le glacadh le tuilleadh fianaise ar achomharc agus bhí sé doiligh di a thuiscint cén fáth a mbeadh tuarascáil ó chuntasóir fóiréinseach úsáideach sa chás seo.

Tháinig an Breitheamh Onórach Clarke ar an gconclúid seo a leanas don chúirt:

"... Táim den tuairim, mar sin, nach ábhartha maidir leis an achomharc in aghaidh na héisteachta faoi Alt 4 a bheadh tuarascáil ó chuntasóir fóiréinseach cosúil leis an gceann sin a rabhtas ag iarraidh go nglacfar léi mar fhianaise ar na hachomhairc seo. Ar na cúiseanna atá leagtha amach freisin, táim den tuairim nach mbeadh sé cuí ar bhealach ar bith dul i mbun dlíthíochta os comhair na cúirte seo an athair maidir le cé acu is fáltais ó choireacht nó fáltais ó chearrbhachas atá san airgead lena mbaineann bunaithe ar fhírící – a bheadh le fáil i bhfianaise nua – a bhíodhas in ann a leagan amach os comhair na hArd-Chúirte roimhe seo, agus ba cheart a leagan amach

os comhair na hArd-Chúirte ag an am sin, má bhí tábhacht ag baint leo. Mar sin, táim den tuairim nár cheart glacadh le tuarascáil den sórt sin. Dá bhrí sin, ní bheadh aon údar ann ach oiread le cistiú a chur ar fáil le haghaidh tuarascáil den sórt sin a chur le chéile. Mar sin, díbhim an tairiscint maidir leis an tuarascáil ó chuntasóir fóiréinseach."

Príomhchásanna a Luadh

- Murphy v Gilligan [2009] 2 I.R. 271
- Murphy v. G.M. [2001] 4 I.R. 113
- Murphy v. Gilligan [2011] IEHC 62
- Gilligan v. Éire, an tArd-Aighne agus an Biúro um Shócmhainní Coiriúla [2011] IEHC 465
- Maidir le Greendale Developments Ltd (Uimh. 3) [2000] 2 I.R. 514
- Murphy v An tAire Cosanta [1991] 2 I.R. 161
- Emerald Meats Ltd v. An tAire Talmhaíochta agus Daoine Eile [2012] IESC 48
- Murphy v Gilligan [2011] IEHC 464
- Lynagh v Mackin [1970] I.R. 180

An Biúró um Shócmhainní Coiriúla v. SR agus Christopher Russell

16 Iúil 2014, Neamhthuariscithe (An
Ard-Chúirt, an Breitheamh Onórach
Birmingham)

*Fáltais ó choireacht – Áras an teaghlaigh
– Baol éigeartais thromchúisigh*

*Nóta: Le hOrdú ón Ard-Chúirt de bhun
Alt 8(4) den Acht um FC, cuireadh
toirmeasc ar an méid seo a leanas a
fhoilsiú: uimhir shonrach an tí agus ainm
sráide na réadmhaoine a bhí i gceist;
ainm na leanaí mionaoiseacha a bhí i
gceist agus aon fhaisnéise lena
gcabhrófaí le iad a shainaithint; agus
ainm mháthair na leanaí.*

Bhain an t-ábhar le teach atá lonnaithe i
nDroimeanach, Baile Átha Cliath 12, ar
leis an Uas. Christopher Russell é. Níorbh
eol cá raibh sé ag an am sin. Bhí an teach
in úsáid mar áras teaghlaigh ag a chéile
agus ag beirt leanaí mionaoiseacha dá
chuid. D'argóin an Biúró go raibh an tUas.
Russell páirteach i gcoiriúlacht
thromchúiseach agus gur ceannaíodh an
teach le fáltais ón gcoiriúlacht sin.

Ní dhearnadh aon líomhain ar leith maidir
le hiompar coiriúil in aghaidh a chéile.
Níor ghlac sí leis go raibh a fear céile
páirteach i gcoiriúlacht agus, más rud é
go raibh sé páirteach inti, dúirt sí nach
raibh sí ar an eolas fúithi. Maíodh go
raibh an tUas. Russell páirteach i
bhfiontar gnó agus gur cheannaigh sé an
réadmhaoin ó na fáltais ó bhrabús an
ghnó sin.

Ba é tríú páirtí a cheannaigh an
réadmhaoin ar dtús agus tugadh mar
bhronntanas í ina dhiaidh sin do chéile an
Uas. Russell. Íocadh cáin bhronntanais ar
an idirbheart sin.

Thug an chúirt an méid seo a leanas faoi
deara:

*“Maidir le ceist na coiriúlachta
anseo, is amhlaidh nach bhfuil
ach ciontú amháin roimhe seo ag
an bhfreagróir dara-ainmnithe
[Christopher Russell], rud dar
dháta mhí Eanáir 1992.
Mionchiontú a bhí sa cheann a
bhí i gceist. Ciontaíodh é i gcion
faoi Alt 21(4) den Acht um Mí-
Úsáid Drugaí, 1977, maidir le bac
nó treampán a chur ar gharda
agus é ag feidhmiú cumhachta
faoi Acht agus maidir le hábhair
ghaolmhara oird phoiblí.
Gearradh fineáil air ina leith sin.
In ainneoin nach raibh aon
chiontuithe coiriúla suntasacha
ar taifead, cuireadh fianaise
áititheach os comhair na
gcúirteanna ar dhlúthnaisc
fhairsinge a bheith ann idir an
freagróir dara-ainmnithe agus
daoine atá páirteach i leibhéil
uachtaracha choireachta
tromchúisí. Cuireadh fianaise i
láthair freisin lena nascadh é le
cás inar gabhadh 40kg de
channabas an 11 Meitheamh
2009, cé gur gá a thabhairt faoi
deara nár cúisíodh an tUas.
Russell sa chion sin riamh.*

*Táim den tuairim gur dóigh go
raibh an tUas. Russell páirteach i*

Cuid a Seacht
Breithiúnais shuntasacha chúirte le linn 2014

gcoiriúlacht thromchúiseach thar na blianta. De bharr chineál na coiriúlachta, d'fhéadfadh sí mórghnóthachain airgeadais a shaothrú do dhaoine a bhí páirteach inti."

...

Is amhlaidh go bhfeictear dom go bhfuil stíl mhaireachtála na bhfreagróirí bunoscionn le hioncam éilithe na beirte díobh ...

Maidir leis an ngnó tarraingthe:

"... Ní ghlacaim leis gur thuill an freagróir dara-ainmnithe aon ioncam ó ghnó tarraingthe darb ainm CR Towing Services. Ní chreidim gurb ann do ghnó den chineál sin ach oiread. Mar sin, ba ghá don iarratasóir [an Biúro um Shócmhainní Coiriúla] diúltach a chruthú. Dá bhfeidhmeofaí a leithéid gnó riamh, bheadh fianaise ann air sin. Ní fhéadfadh gnó den sórt sin feidhmiú gan é a bheith luaite sna Leathanaigh Órga ná gan láithreach a bheith aige ar an Idirlíon. Dá mbeadh gnó den sórt sin ann, bheadh taifid ann ar dhéileálacha le garáistí nó le cliaint agus bheadh taifid ann a bhaineann le trucail tarraingthe an ghnó, ach níor cuireadh aon taifid den sórt sin ar fáil. Dá bhrí sin, táim den tuairim nach raibh a leithéid gnó ann riamh. Tugann an méid sin le tuiscint, mar sin, gur bréagach a bhí na tuairisceáin chánach a rinneadh agus gur ceapadh iad chun daoine a bhí ag déanamh imscrúdú ar ghnóthaí an Uas. Russell a chur ar míthreoir agus chun a chur ina luí orthu go raibh baint aige i ngnó a mhíneodh na cistí ar fad, nó cuid díobh, a bhí ar fáil dó.

Tháinig an chúirt ar an gconclúid gurb iad an tUas. Russell agus a chéile a cheannaigh an réadmhaoin agus nach raibh aon fhíorleas tairbhiúil ag an tríú páirtí sa réadmhaoin riamh.

Rinne an chúirt an cur chuige seacht gcéim a bhí leagtha amach sa bhreithiúnas ón mBreitheamh Onórach McCracken sa chás FJMCK v. GWD [2004] IR 470 a chur i bhfeidhm agus bhreithnigh sí an baol éigeartais a bhí ann i ndáil leis an áras teaghlaigh.

"Dá bhrí sin, is gá breithniú a dhéanamh ar cé acu a thiocfadh nó nach dtiocfadh baol tromchúiseach éigeartais chun cinn dá ndéanfaí an t-ordú atá á lorg. Maidir leis sin, is gá roinnt tosca a chur san áireamh. Ar an gcéad dul síos, is gá a chuimhneamh gur ordú calctha atá in ordú Alt 3 faoi Acht 1996 agus go mbeidh deis eile ann aghaidh a thabhairt ar an gceist sin ag céim na diúscartha, is é sin, céim Alt 4 faoin Acht céanna. Ag an gcéim seo, áfach, glacaim leis go bhfuil seans ann go ndearna an céile ranníocaíocht áirithe ón tuilleamh an-teoranta a bhí aici ... agus trí na híocaíochtaí leasa linbh a fuair sí. Táim sásta glacadh leis freisin gur chuir an céile, mar bhean tí, go hindíreach

le coinneáil an tí freisin. Ní féidir liom neamhaird a thabhairt ach oiread ar an bhfíric gur réadmhaoin bheag atá sa cheann atá i gceist, rud atá suite in áit ar a dtugtaí limistéar údaráis áitiúil tráth. Tugaim an bharúil sin toisc gur cosúil dom go mbeadh an scéal difriúil go hiomlán anseo dá mbeadh teach mór costasach i gceist.

...

Mar sin, chinn mé go mbeadh sé chun leas an cheartais dá mbainfeadh sí tairbhe 12.5% den chothromas a bheidh sa réadmhaoin i nDroimeanach tráth na diúscartha."

An Biúró um Shócmhainní Coiriúla v. Michael Murphy (Beag) agus Michael Murphy (Mór)

7 Samhain 2014, [2014] IEHC 583

**(An Ard-Chúirt, an Breitheamh
Onórach Birmingham)**

Fáltais ó choireacht - Alt 29 den Acht um Chionta in aghaidh an Stáit, 1939 - Mótarfheithicil Audi A4, STG£6,625 agus €9,000 in airgead tirim, aimsíodh Bannaí Infheistíochta Bheatha na hÉireann arbh fhiú €10,000 agus €20,000 iad faoi seach le linn cuardaigh - Damache v. An Stiúrthóir Ionchúiseamh Poiblí - Riail Eisiatach - Sui Generis - Gan feidhm a bheith aici maidir leis an Acht um Fháltais ó Choireacht, 1996 agus 2005

Bhí 5 shócmhainn i gceist leis an gcás seo, ba iad sin:

1. Feithicil Audi A4
2. Suim STG£6,625
3. Suim €9,000
4. Banna Bheatha na hÉireann arbh fhiú €20,000 é
5. Banna eile Bheatha na hÉireann arbh fhiú €10,000 é

Fuarthas Michael Murphy Beag a bheith i seilbh roinnt arm tine agus mótarfheithicil Audi á tiomáint aige an 28 Bealtaine 2009. Ag eascairt as an eachtra sin, fuair sé téarma príosúnachta sé bliana agus chuir sé isteach é. Ba é argóint an Bhiúró go raibh baint ghníomhach aige le mórdhronng choiriúil i Luimneach, rud a bhí páirteach i ngníomhaíocht choiriúil an-

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tromchúiseach, gáinneáil ar dhrugaí ina measc. Le linn agallamh, chuir Michael Murphy Beag in iúl go raibh na hairm thine á n-iompar go Corcaigh, áit a n-úsáidí iad chun brú a chur ar mhangairí drugaí. Rinneadh cuardach leantach ar theach chailín Michael Murphy ina dhiaidh sin.

Eisíodh an barántas de bhun Alt 29 den Acht um Chionta in aghaidh an Stáit, 1939, arna leasú.

Le linn an chuardaigh sin, aimsíodh i seomra leapa mála droma ar le Michael Murphy é. Bhí STG£6,625 agus €9,000 in airgead tirim le fáil sa mhála. Le linn agallaimh, dúirt Michael Murphy gur lena athair an t-airgead i Steirling agus gurbh airgead cúitimh a fuair sé deich mbliana roimhe a bhí san airgead in Euro.

Sa bhliain 2007, chláraigh Michael Murphy gnó athchúrsála dramhaíola leis na Coimisinéirí Ioncaim, rud a rinne glanchaillteanas agus ar chosúil nach raibh sé brabúsach riamh.

Ní raibh aon phost ar taifead ag Michael Murphy Mór le fiche bliain anuas, agus ba iad íocaíochtaí éagsúla leasa shóisialaigh, pinsean na ndall agus íocaíochtaí míchumais san áireamh, an t-aon ioncam amháin a bhí á fháil aige ón mbliain 1983 i leith.

Maidir leis an mbanna €20,000, bhíothas ar an eolas go bhfuair Michael Murphy íocaíocht €7,550 ó éileamh cúitimh. De réir an Bhiúró, ní fhéadfaí míniú dlisteanach a thabhairt ar an €12,450 eile

agus, dá bhrí sin, b'ionann é agus na fáltais ó choireacht. Cheannaigh Michael Murphy Beag agus Michael Murphy Mór an banna €10,000 go cothrom le chéile.

Fuair an chúirt amach gur thug na freagróirí, go háirithe Michael Murphy Mór, roinnt mínithe difriúla a bhí ag teacht salach ar a chéile.

Rinne an chúirt breithniú ar an bhféidearthacht gur tháinig an t-airgead chun na bannaí a cheannach ó thuilleamh nár taifeadadh agus nár íocadh cáin air, agus í ag féachaint ar bhealaí eile nár bhain le coireacht chun an t-airgead a fháil. Tháinig an chúirt ar an gconclúid nach raibh aon fhianaise ann ar stair oibre shuntasach agus gur ghá go raibh gníomhaíocht den sórt sin, dá mbeadh sí ann riamh, an-teoranta agus gur saothraíodh brabús an-bheag aisti.

Chuir Michael Murphy roinnt seoltaí baile éagsúla fáil. Mhínigh sé gurbh ionann agus a theach féin an réadmhaoin a cuardaíodh faoi bharántas Alt 29 agus gur thug sé na seoltaí baile eile toisc nach raibh sé ag iarraidh liúntas tuismitheora aonair a chailín a chur i mbaol. Tháinig an chúirt ar an gconclúid gur leis féin an réadmhaoin sin. Rinne an chúirt breithniú ina dhiaidh sin ar thionchar na breithe sa chás An Stiúrthóir Ionchúiseamh Poiblí v. Damache i dtaca leis an mbarántas faoi Alt 29 sa chás seo.

Chuir an chúirt an réasúnaíocht a úsáideadh sa bhreith sin i bhfeidhm sa chás An Biúró um Shócmhainní Coiriúla v. Darren Byrne.

Ba é seo a leanas tuairim na cúirte:

d'fheidhmeoinn an rogha glacadh leis an bhfianaise."

"Thagair mé don fhíric gur iarratais uathúla (sui generis) iad iarratais maidir le Fáltais ó Choireacht. Mar sin, feictear dom gur gá dúinn a chinneadh cé acu atá nó nach bhfuil feidhm agus éifeacht iomlán ag an riail eisiatach anseo agus cé acu atá nó nach bhfuil an riail sin saor ó údarás. Ní bhfuarthas treoir shoiléir ina leith sin sa chás Údarás Iomaíochta na hÉireann v. Cumann Fiaclóireachta na hÉireann ná sa chás Kennedy v. Dlí-Chumann na hÉireann. Mar sin, is gá dúinn a chinneadh cé acu ba cheart nó nár cheart an riail eisiatach a leathnú chun cásanna den sórt sin a chuimsiú.

Táim den tuairim nár cheart an riail a leathnú toisc go raibh nós imeachta dá bhforáiltear le reacht á leanúint ag na gardaí a rinne an cuardach. Ní raibh neamhaird thoiliúil ar chearta bunreachtúla, meargántacht, tógáil aicearra ná neamh-aire i gceist leis an gcuardach sin. Mar sin, ní bhaineann na tosca a chuaigh i bhfeidhm ar an bPríomh-Bhreitheamh Finlay le hábhar anseo. Ní cosúil dom gur ceart gníomhaíocht ar thaobh gardaí a bhí ag leanúint nós imeachta reachtúil a cháineadh mar bhealach chun cearta bunreachtúla a chosaint. Faoi mar a dúirt mé, mar sin, dá bhféadfaí rogha a fheidhmiú sa chás seo maidir le glacadh le fianaise nó gan glacadh léi,

Mar gheall ar an mbaol éigeartais, ghlac an chúirt leis an bhféidearthacht gur tugadh faoi bheagáinín trádála agus, mar aon leis an airgead cúitimh €7,550, chuir an chúirt suim eile €5,000 agus suim €1,800 i dtaca le seic ceantálaí i leith diúscairt dramhaíola as an áireamh.

Príomhchásanna a Luadh

- Damache v. An Stiúrthóir Ionchúiseamh Poiblí [2012] 2 IR 266
- An Pobal (an tArd-Aighne) v. O'Brien [1965] IR 142
- An Stiúrthóir Ionchúiseamh Poiblí v. Kenny [1990] 2 IR 110
- Kennedy v. Dlí-Chumann na hÉireann (Uimh. 3) [2002] 2 IR
- An tÚdarás Iomaíochta v. Cumann Fiaclóireachta na hÉireann [2005] 3 IR 210
- Universal City Studios Incorporated v. Mulligan [1999] 3 IR 407
- FMcK v. GWD [2004] 2 IR 470

Cuid a Seacht
Breithiúnais shuntasacha chúirte le linn 2014

[Fágadh an leathanach seo bán d'aon ghnó]

Cuid a hOcht

Forbairtí Idirnáisiúnta

An Ghné Idirnáisiúnta

Agus é ina ghníomhaireacht tosaigh sa chomhrac in aghaidh coiriúlachta, tá cumas an Bhiúró an fheidhm sin a chomhlíonadh, agus an rath atá bainte amach aige go dtí seo, bunaithe, a bheag nó a mhór, ar an gcur chuige ilghníomhaireachta agus ildisciplíneach lena nglacann sé. Tacaíonn sraith uathúil prionsabal dlí ina leith sin freisin. Leanann an Biúró ar aghaidh le ról tábhachtach a imirt ar leibhéal idirnáisiúnta ó thaobh fhorfheidhmiú an dlí de.

An Oifig Aisghabhála Sócmhainní (OAS)

Sa bhliain 2011, ghlac Coimisiún an AE le tuarascáil ar fheidhmiú na nOifigí Aisghabhála Sócmhainní (OASanna) arna gcur ar bun ag na Ballstáit chun dul i ngleic le coireacht eagraithe. Trí shócmhainní a fuarthas go neamhdhleathach a aithint laistigh dá gcuid dlínse féin, agus trí mhalartú na faisnéise cuí a éascú ar leibhéal na hEorpa, cabhraíonn na hoifigí sin le brabús coiriúil a bhaint de choirpigh. Is é an Biúró an Oifig Aisghabhála Sócmhainní ainmnithe d'Éirinn.

Oibríonn grúpaí coiriúla ar bhonn trasnáisiúnta agus faigheann siad sócmhainní i ndlínsí nach a gcuid dlínse féin iad. Is é cuspóir na nOifigí Aisghabhála Sócmhainní ná cúnamh a thabhairt do na Ballstáit sócmhainní coiriúla a rianú agus a aithint i mBallstáit eile. Uirlisí tábhachtacha san obair sin is ea na hOifigí Aisghabhála Sócmhainní sna Ballstáit.

Oibríonn an Biúró go gníomhach leis na hOifigí Aisghabhála Sócmhainní sna Ballstáit eile chun imscrúduithe a bhrú chun cinn. Freastalaíonn an Biúró ar iarrataí ar chúnamh ó na Ballstáit eile freisin.

Le linn na bliana 2014, fuair an Biúró trí iarraidh is tríocha ar chúnamh agus rinne sé deich n-iarraidh.

Oibríochtaí Idirnáisiúnta

Ó thaobh oibríochtaí de, leanann an Biúró le bheith páirteach i roinnt oibríochtaí idirnáisiúnta. Bíonn rannpháirtíocht an Bhiúró in oibríochtaí sin ag brath ar imthosca an cháis lena mbaineann. Mar shampla, cuireann an Biúró faisnéis leanúnach ar fáil chun cabhrú le himscrúdú i ndlínse eile uaireanta. I bhformhór na gcásanna sin, baineann rannpháirtíocht an Bhiúró le ról gníomhach a ghlacadh i dtargaidí coiriúla aonair, agus i sócmhainní na dtargaidí sin a rianú, i gcomhar le gníomhaireachtaí den chineál céanna i ndlínsí eile.

Europol

Leanann an Biúró ar aghaidh leis an ról atá aige mar phríomhghníomhaireacht forfheidhmithe dlí in Éirinn, agus é páirteach i roinnt oibríochtaí idirnáisiúnta leanúnacha a bhíonn á mbainistiú ag Europol. Bíonn na hoibríochtaí sin ag díriú ar ghníomhaíochtaí na ndrong coireachta eagraithe oibríonn trasna teorainneacha agus a fhéachann le leas a bhaint as na deiseanna a ghabhann le saorghluaiseacht trasna teorainneacha idirnáisiúnta a úsáid ar mhaithe lena gcuid gníomhaíocht choiriúil nó ar

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mhaithe le gníomhaíocht den sórt sin a éascú.

Interpol

Tá Interpol ina ghníomhaireacht atá comhdhéanta de bhallaíocht na n-eagraíochtaí póilíneachta i gcéad is nócha tír ar fud an domhain. Is é príomhfheidhm na gníomhaireachta ná cabhrú le himscrúduithe intíre a théann thar teorainneacha náisiúnta agus idirnáisiúnta. Bhain an Biúró leas as an ngníomhaíocht sin i roinnt imscrúduithe a rinneadh sa bhliain 2014.

CARIN

Sa bhliain 2002, chomhóstáil an Biúró agus Europol comhdháil i mBaile Átha Cliath in Óstán Chúirt Camden. I measc na rannpháirtithe sa chomhdháil, bhí cleachtóirí fhorfheidhmiú an dlí agus cleachtóirí breithiúnacha.

Ba é cuspóir na comhdhála ná moltaí a chur i láthair a bhain le fáltais ó choireacht a aithint, a rianú agus a urghabháil. Ba é ceann de na moltaí a tháinig as na ceardlanna ná breithniú a dhéanamh ar líonra neamhfhoirmiúil teagmhálaithe agus ar ghrúpa comhoibríoch sa réimse a bhaineann le sócmhainní coiriúla a aithint agus a aisghabháil a chur ar bun. Cuireadh Gréasán Idirghníomhaireachta Camden um Aisghabháil Sócmhainní (CARIN) ar bun dá bharr.

Lógó CARIN



Is é an aidhm atá le CARIN ná feabhas a chur ar a éifeachtaí a bhíonn iarrachtaí chun brabús aindleathach a bhaint de choirpigh.

Rinneadh Líonra CARIN um Ghníomhaireachtaí Aisghabhála Sócmhainní a sheoladh go hoifigiúil le linn Chomhdháil Bunaithe CARIN sa Háig i mí Mheán Fómhair 2004.

Tá rúnaíocht bhuan CARIN lonnaithe i gceanncheathrú Europol sa Háig. Tá an eagraíocht á rialú ag Coiste Stiúrtha atá comhdhéanta de naonúr ball agus a bhfuil Uachtaránacht rothlach aige.

I mí Aibreáin 2014, d'iarr Aireacht Ceartais na Slóivéine ar Declan O'Reilly, Oifigeach Dlí an Bhiúró (BLO), freastal ar sheimineár an Ionaid Oiliúna Breithiúnaí (JTC) ar aisghabháil sócmhainní sibhialta agus coiriúla agus labhairt ag an seimineár sin. Ós rud é go bhfuil sé ina chomhlacht laistigh den Aireacht Ceartais a gcuirtear de chúram air oiliúint a chur ar phearsanra, soláthraíonn an JTC cúrsaí oiliúna gairmiúla d'ionchúisitheoirí stáit, d'aturnaetha stáit, do chúntóirí teicniúla, do chúntóirí breithiúnacha agus d'aon phearsanra eile de chomhlachtaí breithiúnacha. Thug an BLO breacchuntas ar na deacrachtaí agus na réitigh maidir leis na fáltais ó iompar coiriúil a reo agus a ghabháil. De bharr na hoiliúna sin, d'éirigh leis na húdaráis sa tSlóivéin na chéad imeachtaí dá gcás coiriúil in aghaidh Andre Lapornika a thionscnamh. Thug Cúirt Dúiche Liúibleána breithiúnas ina aghaidh arbh ionann a luach agus €247,186.85. Tacaíonn obair CARIN go mór leis an gcomhar inmheánach sin.

Sa bhliain 2014, d'fhreastail an Biúro ar roinnt cruinnithe den Ghrúpa Stiúrtha mar bhall den ghrúpa sin. Chomh maith leis sin, d'fhreastail an Biúro ar an gcruinniú ceann bliana a ndearnadh óstáil air sa Spáinn an 15 Deireadh Fómhair agus an 16 Deireadh Fómhair 2014.

ALEFA (Cumann na gCuntasóirí Fóiréinseacha Forfheidhmithe Dlí)

"Bunú Líonra Chumann na gCuntasóirí Fóiréinseacha Forfheidhmithe Dlí (ALEFA) san Aontas Eorpach méadaithe"

Is é is Líonra ALEFA ann ná tionscadal cistithe Eorpach a bunaíodh chun cáilíocht agus clúdach na cuntasáiochta fóiréinsí ar fud gníomhaireachtaí forfheidhmithe dlí a fhorbairt ionas go dtugtar cabhair níos fearr do na cúirteanna, do na híospartaigh, do na finnétithe, do na hamhrastaigh, do na cosantóirí agus dá n-ionadaithe dlíthiúla i dtaca le calaois líomhnaithe, leis an gcoireacht fhioscach, leis an gcoireacht airgeadais agus leis an tromchoireacht eagraithe.

Lógó ALEFA



Cuireadh Cruinniú Iomlánach agus Comhdháil Líonra ALEFA ar siúl i gCeanncheathrú Europol sa Háig ón 22 Deireadh Fómhair go dtí an 24 Deireadh

Fómhair 2014. Thug na daoine seo a leanas spreagaithe don chomhdháil:-

- An tUas. Igor Angellini, Ceann Faisnéis Airgeadais, Europol
- An tArdcheannfort Bleachtaireachta Eugene Corcoran, Príomhoifigeach an Bhiúró, an Biúro um Shócmhainní Coiriúla
- Digna van Boetzelaer, an LeasPhríomh-lonchúisitheoir, Oifig lonchúisitheora Phoiblí na hÍsiltíre

Tugadh cuireadh do na hocht mBallstát is fiche den AE freastal ar an gcéad Chomhdháil de chuid Líonra AFELA. Tugadh an cuireadh sin freisin d'ionadaithe ón FBI i Stáit Aontaithe Mheiriceá, ó Phóilíní Feidearálacha na hAstráile, ó Mharc-Phóilíní Ríoga Cheanada, ó thíortha eile san Eoraip agus ó eagraíochtaí lena n-áirítear Europol, Eurojust agus OLAF. D'fhreastail sé rannpháirtí is nócha san iomlán ar an gcéad Chomhdháil de chuid Líonra ALEFA ag Ceanncheathrú Europol. Bunaíodh Líonra ALEFA go foirmiúil leis an gcomhdháil.

Is é ALEFA an chéad eagraíocht dá cineál a thugann le chéile speisialtóirí is cuntasóirí cáilithe atá fostaithe go díreach i bhforfheidhmiú dlí. Tá tionscadal Líonra ALEFA á threorú ag cuntasóirí fóiréinseacha atá ceangailte leis an mBiúro. Le cúig bliana anuas, d'fhorbair siad caidreamh le cuntasóirí fóiréinseacha sa Ríocht Aontaithe (RA) agus san Eoraip. Cuireadh fóraim ar siúl sa Ríocht Aontaithe agus in Éirinn chun líonra idir comhghleacaithe a bhunú agus chun modheolaíochtaí, teicnící agus taithí

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a chomhroinnt.

Is é an Garda Síochána, tríd an mBiúró in Éirinn, an príomh-chomhpháirtí i dTionscadal Líonra ALEFA. Tá an tionscadal á chomhchistiú ag an Roinn Dlí agus Cirt agus Comhionannais in Éirinn agus ag Clár an Aontais Eorpaigh um an gCoireacht a Chosc agus a Chomhrac.

Is iad seo na Comhpháirtithe Tionscadail eile:-

- Europol,
- Oifig an Ionchúisitheora Phoiblí Náisiúnta um Chalaois Thromchúiseach agus an Choireacht Chomhshaoil, an Ísiltír
- Coimisinéirí Ioncaim agus Custaim na Banríona (HMRC), an Ríocht Aontaithe,
- An Ghníomhaireacht Náisiúnta Coireachta (NCA) (an Ghníomhaireacht Tromchoireachta Eagraithe (SOCA) roimhe sin), an Ríocht Aontaithe,
- An Oifig Corónach agus Oifig an Atur nae Stáit, Albain,
- An Biúró Náisiúnta Imscrúdaithe, an tSualainn,
- Oifig na bPóilíní Coiriúla Feidearálacha, an Ghearmáin

Is iad seo mórchuspóirí an tionscadail:

1. Líonra ALEFA a bhunú. Faoi láthair, níl aon struchtúir ná meicníochtaí trínar féidir le

cuntasóirí fóiréinseacha atá ag oibriú i bhforfheidhmiú dlí modheolaíochtaí agus teicnící a chur in iúl go sábháilte.

2. Modheolaíochtaí coiteanna agus teicnící coiteanna a bhunú sa réimse um chuntasaíocht fhóiréinseach i bhforfheidhmiú dlí.
3. Óstáil a dhéanamh ar an gcéad Chomhdháil. Tabharfaidh an Chomhdháil moltaí ó cheardlanna comhdhála agus ó sheimineáir chomhdhála chuig an gCoimisiún Eorpach agus chuig an gComhairle Eorpach i riocht Tuarascáil iar-Chomhdhála d'fhonn tionchar a imirt ar bhearta nó ar bheartais amach anseo.
4. Réimsí coiteanna le haghaidh oiliúna a fhorbairt. Féachann an tionscadal le hanailís airgeadais a fheabhsú, rud as a dtiocfaidh feabhsú ar chosc agus comhrac a dhéanamh ar bhagairtí coiriúla nua-aimseartha san AE a bhaineann le geallsealbhóirí poiblí agus príobháideacha.
5. Suíomh Gréasáin ALEFA a bhunú agus a fhorbairt. Oibríonn cuntasóirí fóiréinseacha atá fostaithe i bhforfheidhmiú dlí i raon éagsúil eagraíochtaí ar fud an AE agus laistigh dá ndlínse féin. Cuirfidh an rochtain choiteann ar shuíomh Gréasáin sábháilte ardán ar fáil trínar féidir cur in iúl éifeachtach modheolaíochtaí agus teicnící a sholáthar.
6. Líonra ALEFA ar fud na hEorpa a fhorbairt ina bhfuil craobhacha i ngach tír agus ballraíocht aonair

do chuntasóirí fóiréinseacha atá fostaithe i gcáil forfheidhmithe dlí.

ARIN-AP

Lean an Biúró dá chomhar idirnáisiúnta sa bhliain 2014. Sa bhliain 2013, ghlac an Biúró le cuireadh a thug údaráis na Cóiré Theas dó freastal ar an dara cruinniú ullmhúcháin le haghaidh Líonra Idirghníomhaireachta Aisghabháil Sócmhainní - Réigiún an Aigéin Chiúin agus na hÁise (ARIN-AP) a bhunú. Rinne an tUas. Declan O'Reilly, Oifigeach Dlí an Bhiúró, ionadaíocht don Bhiúró ag an ócáid. Seoladh an líonra i mí na Samhna 2013 de bharr an chruinnithe. Bunaíodh ARIN-AP ar aithint an mhúnla ar bhunaigh CARIN é. Is é aidhm ARIN-AP ná méadú a dhéanamh ar bhonn ilghníomhaireachta ar a éifeachtaí a bhíonn iarrachtaí a chuid ball ar a mbrabús neamhcheadaithe a bhaint de choirpigh.

Lógó ARIN-AP

Tá
an



Biúró ag baint úsáid as an gcur chuige ilghníomhaireachta sin ó bunaíodh é, rud a bhí tábhachtach do ARIN-AP. Cuireadh an chéad chruinniú ceann bliana de chuid ARIN-AP ar siúl san Indinéis i mí Lúnasa 2014. Bhí spéis mhór ar an ócáid sna

dúshlán agus sna rathanna a bhaineann le líonra den chineál sin a chothabháil ó thaobh na hÉireann de agus díriodh orthu go háirithe i gceann amháin de na trí cheardlann ar reáchtáil an cruinniú ceann bliana iad. Gné d'obair an Bhiúró le blianta beaga anuas atá i gcomhar idirnáisiúnta den chineál sin agus cabhraíonn sé lena chuid feidhmeanna agus cuspóirí a bhaint amach agus é ag dul i ngleic leis an gcoireacht thrasnáisiúnta.

An Caidreamh leis an Ríocht Aontaithe

Tá caidreamh uathúil ag an mBiúró leis na húdaráis sa Ríocht Aontaithe, toisc gurb í an t-aon tír amháin lena gcomhroinnimid teorainn talún agus mar gheall go bhfuil an caidreamh idir an dá dhlínse á fhorbairt le blianta fada.

An Chomhdháil um Choireacht Eagraithe Trasteorann

Tugann an Chomhdháil um Choireacht Eagraithe Trasteorann deis do gach gníomhaireacht forfheidhmithe dlí ar an dá thaobh den teorainn teacht le chéile agus athbhreithniú a dhéanamh ar ghníomhaíochtaí a bhí ar siúl sa bhliain roimhe agus pleanáil a dhéanamh don bhliain atá le teacht. Tugann sí deis freisin eolas agus tairbhí a mhalartú agus an dea-chleachtas in aon réimse comhoibrithe ar leith a aithint.

An Grúpa um Breosla Trasteorann agus an Grúpa um Mál Trasteorann

Leanann an Biúró ar aghaidh le páirt a ghlacadh sa Ghrúpa um Breosla Trasteorann agus sa Ghrúpa um Mál Trasteorann.

Cuid a hOcht
Forbairtí Idirnáisiúnta

Cuairteanna ar an mBiúró

Leanann rath an Bhiúró le haird idirnáisiúnta a tharraingt. Le linn na bliana 2014, d'éascaigh an Biúró cuairteanna ó thoscaireachtaí eachracha maidir le raon disciplíní éagsúla a bhain le cúrsaí náisiúnta agus idirnáisiúnta araon.

Tugann rannpháirtíocht leantach an Bhiúró in imscrúduithe ag a bhfuil gné idirnáisiúnta deis le cur leis an bhfreagairt idirnáisiúnta forfheidhmithe dlí don bhagairt leanúnach a bhaineann le gníomhaíocht choiriúil eagraithe thrasnáisiúnta agus le heolas a dhéanamh don fhreagairt sin. Anuas air sin, tugann an rannpháirtíocht sin deis don Bhiúró an taithí atá aige a chomhroinnt le gníomhaireachtaí idirnáisiúnta is comhpháirtithe dó.

An 1ú Chruinniú Ceann Bliana de chuid ARIN-AP



Cruinniú ALEFA ag Europol sa Háig



Cuid a Naoi

Conclúidí

Ar fud na bliana 2014, d'fheidhmigh an Biúro um Shócmhainní Coiriúla a shainchúram reachtúil neamhspleách d'fhonn na fáltais ó iompar coiriúil a shaothrú i gcásanna cuí. D'fhonn an sainchúram reachtúil neamhspleách sin a chomhlíonadh, bhain an Biúro leas as forálacha an Achta um Fháltais ó Choireacht, 1996 agus 2005, agus as an reachtaíocht um loncam agus Cosaint Shóisialta, de bhreis ar chumhachtaí faoin gcód coiriúil a fheidhmiú. Foráiltear le forálacha an Achta fán mBiúro um Shócmhainní Coiriúla, 1996, arna leasú, d'fheidhmiú fheidhmeanna an Bhiúro ach cur chuige ilghníomhaireachta agus ildisciplíneach a úsáid.

Lean an Biúro de bheith ag díriú ar shócmhainní a tháinig ó chineálacha éagsúla iompair amhrasta choiriúil, lena n-áirítear gáinneáil ar dhrugaí, calaois, gadaíocht, sciúradh agus smuigleáil breosla agus trádáil neamhdhleathach tobac. De bharr imscrúduithe a rinne an Biúro agus de thoradh na n-imeachtaí agus na ngníomhartha a tháinig as na himscrúduithe sin, cuireadh níos mó ná €467k ar aghaidh chuig an Státchiste faoin reachtaíocht um Fháltais ó Choireacht. Bailíodh níos mó ná €3.017 milliún i bhfoirm loncaim agus aisghabhadh ró-íocaíochtaí Leasa Shóisialaigh arbh fhiú níos mó ná €335,911 iad freisin.

Ar leibhéal idirnáisiúnta, choinnigh an Biúro naisc láidre ar bun le húdaráis forfheidhmithe dlí agus le húdaráis bhreithiúnacha ar fud na hEorpa agus an domhain, agus lean sé le dul i dteagmháil leo, maidir le díriú ar shócmhainní a tháinig ó iompar amhrasta choiriúil. Tugadh faoi imscrúduithe

comhpháirteacha i roinnt cásanna agus táthar ag obair orthu san am i láthair.

Lean an Biúro le forbairt a dhéanamh ar an gcaidreamh atá aige le roinnt gníomhaireachtaí forfheidhmithe dlí ag a bhfuil naisc thrasdlinse, go háirithe Interpol, Europol agus Líonra CARIN. Ós rud é go bhfuil sé ar an Oifig Aisghabhála Sócmhainní (ARO) ainmnithe in Éirinn, leanann an Biúro ar aghaidh ag déanamh tuilleadh forbartha ar naisc fheabhsaithe forfheidhmithe dlí le Ballstáit eile den AE.

Níl teagmháil idirnáisiúnta teoranta do ghníomhaireachtaí sa réimse um fhorfheidhmiú dlí. Maidir leis sin, lean an Biúro ar aghaidh le hiarracht a dhéanamh straitéisí a fhorbairt trína ndírítear ar shócmhainní, i gcomhar le hinstitiúidí airgeadais a thairgeann táirgí airgeadais ar bhonn idirnáisiúnta ionas nach mbeidh coirpigh amhrasta in ann teachta ar na tairbhí a ghabhann le sócmhainní nó le gnóthachain a thagann ó iompar coiriúil.

Mar a luadh i dTuarascálacha Bliantúla roimhe seo, níor líonadh sa bhliain 2014 an folúntas d'aturnae amháin a bhí neamhlíonta ón mbliain 2009 i leith. Mar sin féin, thosaigh an próiseas earcaíochta go mall sa bhliain 2014 agus táthar ag súil go líonfar an folúntas sin go luath sa bhliain 2015. De bhreis air sin, fágadh roinnt folúntas neamhlíonta ar feadh tréimhsí ama ar fud na bliana, rud a thug dúshlán bhreise don Bhiúro. Den chuid ba mhó, tháinig moilleanna ar fholúntais a líonadh as cúrsaí lasmuigh de smacht an Bhiúro agus bhain siad le próisis roghnúcháin laistigh de na gníomhaireachtaí as a bhfostaítear foireann an Bhiúro.

Cuid a Naoi Conclúidí

Agus é ag féachaint lena chuid cuspóirí a bhaint amach, leanann an Biúró ar aghaidh le dul i ndlúth-theagmháil leis an nGarda Síochána, leis na Coimisinéirí Ioncaim, leis an Roinn Coimirce Sóisialaí agus eis an Roinn Dlí agus Cirt agus Comhionannais ar mhaithe le straitéis chomhtháite a fhorbairt trína ndíreofar ar na sócmhainní agus ar an mbrabús a thagann ó iompar coiriúil. Meastar gur uirlis éifeachtach í an straitéis sin sa chomhrac foriomlán in aghaidh coireacht eagraithe.

Ar iarratas Choimisinéir an Gharda Síochána, chuir an Biúró acmhainní ar fáil chun an toradh ar dhá Bhinse Fiosrúcháin a scrúdú, ba iad sin, an Binse Fiosrúcháin maidir le hÍocaíochtaí le Polaiteoirí agus Ábhair Ghaolmhara agus an Binse Fiosrúcháin maidir le Cúrsaí Áirithe Pleanála agus Íocaíochtaí. Iarradh ar an mBiúró a imscrúdú cé acu a nochtar nó nach nochtar iompar coiriúil thar ceann daoine aonair a dtagraítear dóibh sna tuarascálacha nó cé acu a thagann nó nach dtagann torthaí na mBinsí laistigh de shainchúram reachtúil an Bhiúró. Tá obair an Bhiúró ina leith ag leanúint ar aghaidh faoi láthair.

Ábhar amháin is fiú a lua maidir leis na

torthaí a baineadh amach le linn na bliana 2014 is ea mír uathúil luachmhar saothar ealaíne a aisghabháil agus í a chur ar ais ar

thaispeáint phoiblí i nGailearaí Hugh Lane i mBaile Átha Cliath. Le linn imscrúdaithe a rinne an Biúró sa bhliain 2013, tháinig faisnéis shonrach ar aire na n-imscrúdaitheoirí. Bhí an fhaisnéis sin ina cúis le haisghabháil an phictiúir luachmhair dar teideal “In The Omnibus” le Honore Daumier, ar ealaíontóir Francach é.

Goideadh an líníocht, a bhí in uiscédhath agus i nguais, as Gailearaí Hugh Lane i mí an Mheithimh 1992.

I mí na Bealtaine 2014, bhí ríméad ar an mBiúró an pictiúr a thabhairt ar ais don Dr Barbara Dawson, an Stiúrthóir ar Gailearaí Hugh Lane.

Le linn na bliana 2014, cuireadh níos mó ná €3.8 milliún ar aghaidh chuig an bPríomh-Chiste de thoradh ghníomhartha an Bhiúró um Shócmhainní Coiriúla.



"In the Omnibus" by Honore Daumier

Aguisín

cuspóirí agus feidhmeanna an Bhiúró

Cuspóirí an Bhiúró: Alt 4 den Acht fán mBiúró um Shócmhainní Coiriúla, 1996 agus 2005

4. -Faoi réir fhorálacha an Achta seo, is iad seo na cuspóirí a bheidh ag an mBiúró

(a) sócmhainní a aithint, cibé áit a bhfuil siad, a bhaineann le daoine, a thagann nó a mheastar go dtagann, go díreach nó go hindíreach, ó ghníomhaíocht choiriúil,

(b) beart iomchuí a ghlacadh faoin dlí leis na sócmhainní sin, ina n-íomláine, nó i bpáirt, mar a d'fhéadfadh a bheith iomchuí, a choimeád ó na daoine sin nó a dhiúltú orthu, agus

(c) tabhairt faoi aon imscrúdú nó aon réamhobair eile i dtaca le himeachtaí ar bith a éiríonn ó na cuspóirí a luaitear in ailt (a) agus (b).

Feidhmeanna an Bhiúró: Alt 5 den Acht fán mBiúró um Shócmhainní Coiriúla, 1996 agus 2005

5.—(1) Gan dochar d'fhairsinge Alt 4, is iad na feidhmeanna a bheidh ag an mBiúró, ag oibriú trína n-oifigigh, ná gach beart riachtanach a dhéanamh—

(a) de réir fheidhmeanna an Gharda Síochána, chun críocha, coigistiú, srianadh, úsáide, calcadh, caomhnú nó urghabháil sócmhainní a aithnítear mar shócmhainní a thagann nó a mheastar go dtagann, go díreach nó go hindíreach, ó

ghníomhaíocht choiriúil,

(b) faoi na hAchtanna Ioncaim nó aon fhoráil d'aon achtú eile, cibé acu ar achtaíodh é roimh nó tar éis achtú an Achta seo, a bhaineann le hioncam, le cinntiú go dtagann fáltais ó ghníomhaíocht choiriúil amhrasta faoi réir cánach agus go gcuirtear na hAchtanna Ioncaim, nuair is iomchuí, i bhfeidhm go hiomlán ar fháltais nó ar ghníomhaíochtaí mar iad, de réir mar a bheidh,

(c) faoi na hAchtanna Leasa Shóisialaigh le haghaidh imscrúdú agus cinneadh, de réir mar is iomchuí, aon éilimh ar nó i dtaca le sochar (laistigh de bhrí Alt 204 den Acht Leasa Shóisialaigh (Comhdhlúthú), 1993) ag duine ar bith atá bainteach le gníomhaíocht choiriúil, agus

(d) ar iarraidh an Aire Leasa Shóisialaigh, imscrúdú nó cinneadh a dhéanamh, de réir mar is iomchuí, ar aon éileamh ar nó i dtaca le sochar, laistigh de bhrí Alt 204 den Acht Leasa Shóisialaigh (Comhdhlúthú), 1993, nuair a dheimhníonn an tAire Leasa Shóisialaigh go bhfuil forais réasúnta ann a chreidiúint i gcás imscrúdú ar leith, go bhféadfadh oifigigh an Aire Leasa Shóisialaigh a bheith faoi réir bagairtí nó foirmeacha eile imeaglaithe,

agus áirítear ar bhearta den sórt sin, de réir mar is iomchuí, faoi réir aon chomhaontú idirnáisiúnta, comhoibriú le haon fhórsa póilíní, nó aon údarás, ar údarás aisghabhála fáltais ó choireacht,

Aguisín 1
cuspoirí agus feidhmeanna an Bhiúró

cánach nó slándáil shóisialta é, in aon chríocha nó stát seachas an Stát.

(2) I dtaca le gnéithe a dtagraítear dóibh i bhfo-alt (1), ní fhorléireofar rud ar bith san Acht seo mar ghné a théann i gcion nó a shrianann ar bhealach ar bith —

(a) cumhachtaí nó dualgais an Gharda Síochána, na gCoimisinéirí Ioncaim nó an Aire Leasa Shóisialaigh, nó

(b) feidhmeanna an Ard-Aighne, an Stiúrthóra Ionchúiseamh Poiblí nó an Phríomh-Aturnae Stáit.

