



An Biúró um Shócmhainní Coiriúla  
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# Litir ag cur tuarascála ar aghaidh ó Choimisinéir an Gharda Síochána chuig an Aire Dlí agus Cirt

A Aire, a chara

De réir fhorálacha alt 21 d'Acht an Bhiúró um Shócmhainní Coiriúla 1996, tá áthas orm Tuarascáil Bhliantúil 2021 an Bhiúró um Shócmhainní Coiriúla a chur i láthair duit.

Bliain an-ghnóthach ar fad a bhí ann don Bhiúró in 2022. In ainneoin na ndúshlán a bhaineann le hualach oibre méadaithe an Bhiúró agus na saincheistanna acmhainní a bhíonn ag go leor disciplíní, bhain an Biúró ceithre cinn dá chúig sprioc déag feidhmíochta amach don bhliain.

Tugaim ar aird go ndearna an Biúró daichead a naoi oibríocht chuardaigh ina raibh céad tríocha ceathair cuardach i bhfiche contae agus go bhfuair sé orduithe Ard-Chúirte faoin Acht um Fháiltas ó Choireacht 1996 maidir le sócmhainní i bhfiche contae. Is fianaise é an líon ard leanúnach oibríochtaí chuardaigh ar chomhoibriú den scoth idir an Biúró um Shócmhainní Coiriúla agus gach Rannán den Gharda Síochána.

Tá an Biúró tar éis a chuid iarrachtaí a athdhíriú i dtreo comhair láidir le Próifílí Sócmhainní Rannáin a fuair oiliúint go háitiúil.

Leanann an Biúró ag cothú nasc le pobail áitiúla agus tacaíonn sé le bainistíocht áitiúil na nGardaí chun ról an Líonra Próifílí Sócmhainní Rannáin a fheabhsú.

Maidir leis seo, cuireadh oiliúint tríocha a seacht Próifíleoir Sócmhainní Rannáin sa bhreis in 2022.

Tugaim ar aird deara freisin gur cuireadh oiliúint bhreise ar fáil do na Próifíleoirí Sócmhainní Rannáin oilte inar seachadadh ceardlann lae chuig céad agus tríocha Próifíleoir Sócmhainní Rannáin reatha.

Ina theannta sin, aithním a comhoibriú fairsing le gníomhaireachtaí forfheidhmithe dlí i dTuaisceart Éireann, lena n-áirítear Seirbhís Phóilíneachta Thuaisceart Éireann (PSNI), Ioncam agus Custaim an Bhanríon (HMRC) agus an Ghníomhaireacht Náisiúnta Coireachta (NCA).

Go hidirnáisiúnta, leanann an Biúró ag déanamh idirchaidrimh agus imscrúduithe le húdaráis forghníomhaithe dlí agus bhreithiúnacha ar fud na hEorpa agus ar fud an domhain agus tá sé éifeachtach ag an leibhéal idirnáisiúnta mar an Oifig um Aisghabháil Sócmhainní (ARO) ainmnithe i bPoblacht na hÉireann.

Chuir an Biúró a ghníomhaíochtaí chun cinn trí Phreasoifig an Gharda Síochána agus na meáin shóisialta agus léirigh sé dea-ghairmiúlacht den scoth sa réimse seo a gcuireann na pobail áitiúla agus na meáin fáilte roimhe.

Le linn 2022, dhírigh an Biúró ar gach coir a bhain le saibhreas a fháil agus thug sé os cionn €6.3 milliún ar ais don Státchiste.

Ina theannta sin, chuir an Biúró breis agus €21,000 chuig páirtí díobháilte a sainaitníodh faoi alt 3(3) den Acht um Fháiltas ó Choireacht in 2022.

Litir ag cur tuarascála ar aghaidh ó Choimisinéir an Gharda Síochána chuig an Aire Dlí agus Cirt

San iomlán, don bhliain 2022, shéan an Biúró agus bhain sé a ngnóthachain a fuarthas ar dhrochbhealaí de choirpigh de shuim €6.359 milliún.

Scaradh an Biúró um Shócmhainní Coiriúla ó Chearnóg Fhearchair agus athlonnaíodh é go Teach Walter Scott i mí na Samhna 2022.

Guím gach rath ar an mBiúró um Shócmhainní Coiriúla ina n-oifigí nua agus don todhchaí.

Is mise, le meas,



**J A Harris**  
**Coimisinéir**  
**An Garda Síochána**



# Litir ag cur tuarascáil ar aghaidh ó Phríomhoifigeach an Bhiúró chuig Coimisinéir an Gharda Síochána

A Choimisinéir, a chara,

Is cúis áthais dom an 27<sup>ú</sup> Tuarascáil Bhliantúil ón mBiúró um Shócmhainní Coiriúla don bhliain féilire 2022 a sheachadadh. Cuirtear an tuarascáil seo faoi bhráid an Aire Dlí agus Cirt de bhun fhorálacha alt 21 den Acht fán mBiúró um Shócmhainní Coiriúla, 1996.

I gcomhlíonadh a oibleagáidí reachtúla, leagtar amach sa tuarascáil gníomhaíochtaí an Bhiúró i rith na bliana maidir le díriú ar fháltais na coireachta.

Ba bhliain dhearfach í 2022, agus bhain an Biúró ceithre cinn déag dá chúig sprioc déag maidir le seachadadh feidhmíochta amach don bhliain.

Le linn na bliana, lean an Biúró ag díriú ar fhorbairt an Líonra Próifíleoírí Sócmhainní Rannáin tríd an idirchaidreamh le Próifíleoírí Sócmhainní Rannáin.

Chuir an Biúró oiliúint ar fáil do thríocha seacht Próifíleoír Sócmhainní Rannáin. Ina theannta sin, chuir an Biúró ceardlann lae ar fáil do chéad agus tríocha Próifíleoír Sócmhainní Rannáin reatha chun a gcuid oiliúna a fheabhsú tuilleadh.

Aithníonn an Biúró an méid a chuireann Próifíleoírí Sócmhainní Rannáin atá oilte go háitiúil maidir le spriocanna oiriúnacha gníomhaíochta don Bhiúró a shainithint go luath.

Le linn 2022, tugadh trí iarratas nua is fiche os comhair na hArd-Chúirte faoin reachtaíocht um Fháltais ó Choireacht.

Aithníonn an Biúró an laghdú ar líon na n-iarratas ón mbliain roimhe sin. Tá an laghdú seo inchurtha go príomha i leith éilimh mhéadaithe an Bhiúró agus na saincheisteanna acmhainní a bhíonn ag Rannóg na Sócmhainní Coiriúla (CAS) oifig na bPríomh-Aturnaetha Stáit (CSSO).

Arís eile, bhain formhór na ngníomhartha seo le fáltais na gáinneála ar dhruaí. I measc na coiriúlachta follasaí coitianta eile tá goid, buirgléireacht, calaois agus sciúradh airgid. Breithneoidh an Biúró imscrúdú ar aon iompar coiriúil lena mbaineann rachmas a fháil.

In 2022, bhí luach na sócmhainní faoi na fáltais nua ó chásanna coireachta ar thosaigh an Biúró idir €9,718 go €1,948,147.

Mar gheall ar fháltais ó ghníomhartha coireachta, le chéile le gníomhartha faoi fhorálacha na gCoimisinéirí Ioncaim agus Coimirce Sóisialaí, tugadh níos mó ná €6.3 milliún don Státchiste in 2022.

Ina theannta sin in 2022, chuir an Biúró breis agus €21,000 chuig páirtí díobháilte a sainithníodh faoi alt 3(3) den Acht um Fháltais ó Choireacht in 2022.

## Litir ón bPríomhoifigeach Biúró chuig Coimisinéir an Gharda Síochána

Comhordaíonn an Biúró a chuid gníomhaíochtaí ar bhealach a thugann aird ar Phlean Póilíneachta an Gharda Síochána agus ar straitéisí Oifig na gCoimisinéirí Ioncaim, na Roinne Coimirce Sóisialaí agus na Roinne Dlí agus Cirt.

Le linn 2022, lean an Biúró ag tacú leis an tionscnamh frith-bhuirgléireachta ar fud na tíre ar a dtugtar Oibríocht Thor. Ina theannta sin, tacaíonn an Biúró freisin le hOibríocht Tara Náisiúnta Frithdhrugaí an Gharda Síochána a thosaigh ar an 1 Iúil 2021.

Leagann Oibríocht Tara fócas láidir amach le dul i ngleic le mangaireacht drugaí ar leibhéal na sráide i gcathracha, i mbailte agus i sráidbhailte ar fud na tíre. Díríodh ar oiliúint Próifíleora Sócmhainní Rannáin le déanaí chun tacú leis an oibríocht seo.

Tá gné idirnáisiúnta ag go leor d'imscrúduithe an Bhiúró agus baineann siad le comhar le gníomhaireachtaí forfheidhmithe dlí i ndlínsí eile. Lean an Biúró de bheith rannpháirteach sa dá chomhaontú Comhfhóireann Imscrúduithe (JIT) a ndeachaigh Éire isteach leo in 2019.

Shínigh an Príomhoifigeach Biúró JIT eile i mí Iúil 2022 le hÚdaráis na Rómáine. Tá na daoine a ndírítear orthu as JIT ina mbaill de Ghrúpa Coireachta Eagraithe na Rómáine a bhfuil baint aige le gáinneáil ar dhaoine, striapachas agus sciúradh airgid atá ag feidhmiú i Stáit na hÉireann agus na Rómáine araon. Tá an Biúró ag tnúth le dlúthchomhar le hÚdaráis na Rómáine.

Leanann an Biúró ag forbairt a chaidrimh le Interpol, Europol agus Líonra Idirghníomhaireachta Camden um Aisghabháil Sócmhainní (CARIN) agus leanann sé ag déanamh ionadaíochta ar Éirinn ar ardán na nOifigí um Aisghabháil Sócmhainní.

Faigheann an Biúró tacaíocht den scoth i gcónaí ó reachtóirí, baill den phobal agus na meáin.

Leanann foireann an Bhiúró le láithreach shuntasach sna meáin shóisialta a fhorbairt trí Facebook agus Twitter agus mar thoradh air sin cuireadh gníomhaíocht an Bhiúró chun cinn agus go bhfaighfí faisnéis thábhachtach ó dhaoine den phobal. Ba mhaith liom aitheantas pearsanta a thabhairt d'iarrachtaí fhoireann an Bhiúró a cuid oibre a chur chun cinn trí na meáin agus rannpháirtíocht asraonta meán príomhshrutha ina leith seo.

Ina theannta sin, is mór againn an tacaíocht agus an comhoibriú a tugadh don Bhiúró i rith na bliana ag is mór againn an Garda Síochána, Oifig na gCoimisinéirí Ioncaim, an Coimisiún um Achomhairc Chánach, an tSeirbhís Chúirteanna, an Roinn Coimirce Sóisialaí, an Roinn Dlí agus Cirt, an Roinn Airgeadais, an Roinn Caiteachais Phoiblí agus Athchóirithe, Oifig an Ard-Aighne agus Oifig an Stiúrthóra Ionchúiseamh Poiblí.

Mar an gcéanna, ba mhian liom aitheantas a thabhairt freisin do shaineolas agus do dhúthracht na n-aturnaetha agus na mball foirne a chuir an Príomh-Atur na Stáit ar fáil dúinn sa

Bhiúró. Ní féidir an iomarca béime a leagan ar luach na comhairle dlí agus na tacaíochta neamhspleáiche ina rannchuidiú le rath an Bhiúró.

Le roinnt blianta anuas, d'aithin an Biúró agus CSSO araon, go bhfuil gá le méadú ar acmhainní CAS chun tacú leis an líon níos airde éileamh seirbhíse dlí a thagann isteach i CAS trí fháltais ó chásanna coireachta, achomhairc chánach, díolacháin réadmhaoine agus réimsí eile d'obair an Bhiúró.

Tar éis cás gnó comhphárteach rathúil a chur faoi bhráid DPER, ceadaíodh CAS le haghaidh leathnú suntasach acmhainní, a deimhníodh i mBealtaine 2022 agus cuireadh tús le hearcaíocht do na poist nua seo.

Faoi dheireadh ráithe 4, bhí gach post foirne Oifigeach Cléireachais faoin bplean leathnaithe líonta. Mar gheall ar dhúshláin earcaíochta, áfach, níor tháinig aon ardú suntasach ar acmhainní dlíthiúla in 2022 ach táthar ag súil go bhfeicfidh CAS/an Biúró na buntáistí a bhaineann le líon méadaithe foirne in 2023.

Ina theannta sin, ba mhaith liom aitheantas a thabhairt freisin don rannchuidiú suntasach a dhéanann abhcóide dlí a fhostaíonn CSSO thar ceann an Bhiúró.

I rith na bliana bhí go leor athruithe pearsanra laistigh den Bhiúró ag eascairt as imeacht roinnt pearsanra ar ardú céime, ar scor agus ar éirí as.

Is réaltacht dhosheachanta í seo i bhfianaise struchtúr an Bhiúró agus mar thoradh air sin tá béim curtha aige ar chóras láidir dea-acmhainní a choinneáil d'oiliúint foirne atá curtha i bhfeidhm le blianta beaga anuas.

Tá nádúr a gcuid oibre chomh mór sin nach féidir, i go leor cásanna, aitheantas poiblí a thabhairt dó mar gheall ar an ngá atá le riachtanais anaithnideachta agus slándála.

Ba mhaith liom an deis seo a thapú chun aitheantas a thabhairt do thiomantas agus obair chrua gach duine atá ceangailte leis an mBiúró. Ba mhaith liom freisin fáilte a chur roimh na pearsanra nua a tháinig isteach sa Bhiúró le bliain anuas agus guím gach rath orthu amach anseo.

Ó bunaíodh é, tá cónaí ar an mBiúró i gCearnóg Fhearchair le sé bliana is fiche anuas. I mí na Samhna 2022, bhog an Biúró go foirgneamh úrscothach nua i dTeach Walter Scott, Baile Átha Cliath 8.

Ba mhaith liom an deis seo a thapú chun buíochas a ghabháil le Bainistíocht Eastát an Gharda Síochána agus le hOifig na nOibreacha Poiblí as a n-eagraíocht as an athlonnú rathúil chuig an áitreabh nua.

An 25 Samhain 2022, osclaíodh Teach Walter Scott go hoifigiúil. Ba mhór an phribhléid dom a bheith mar eagraí ar an ócáid thábhachtach seo.

Litir ón bPríomhoifigeach Biúró chuig  
Coimisinéir an Gharda Síochána

Cé go bhfuil an foirgneamh nua-aimseartha agus tíosach ar fhuinneamh agus laistigh de shuíomh maith, ní leor é do riachtanais reatha agus amach anseo an Bhiúró. Chun dul i ngleic leis an ábhar seo, tá Grúpa Oibre bunaithe agam, le tacaíocht ón Roinn Dlí agus Cirt, chun an cheist seo a leigheas.

Ba mhaith liom comhghairdeas a dhéanamh leis an gCoimisinéir Harris agus leis an nGarda Síochána ar cheiliúradh an chéid. Ba mhór an onóir dom páirt a ghlacadh i bParáid an Chéid an 27 Lúnasa 2022.

Mar fhocal scoir, ba mhaith liom buíochas a ghabháil leis an gCoimisinéir Harris as an am a ghlacadh chun boinn Chomóradh an Chéid a bhronnadh ar bhaill den Bhiúró um Shócmhainní Coiriúla atá ar scor agus atá ag fónamh sa Gharda Síochána.

Is mise, le meas,



**MICHAEL GUBBINS**  
**PRÍOMH-OIFIGEACH AN BHIÚRÓ**

# Réamhrá

## Tuarascáil Alt 21

Is í seo an 26 Tuarascáil Bhliantúil ar ghníomhaíochtaí an Bhiúró um Shócmhainní Coiriúla (dá ngairtear "an Biúró" anseo feasta) agus cumhdaítear ann an tréimhse ón 1 Eanáir 2021 go dtí an 31 Nollaig 2021 agus an dá bhliain sin san áireamh.

Leasaíodh an tAcht fáltais ó Chuireacht 1996 agus an tAcht um Fháltais ó Chuireacht 1996 ach go substaintiúil tríd an Acht um Fháltais ó Chuireacht (Leasú), 2005.

Chun críche na tuarascála seo, gairfear "an tAcht CAB" anseo feasta den Acht fáltais ón mBiúró um Shócmhainní Coiriúla 1996 agus 2005 agus gairfear "an tAcht PoC" anseo feasta den Acht um Fháltais ó Chuireacht 1996 go 2016. Soláthraíonn an tAcht um CAB comhtheideal leasuithe a rialaíonn cumhachtaí agus feidhmeanna an Bhiúró.

Ullmhaítear an tuarascáil seo de bhun alt 21 den Acht CAB lena gceanglaítear ar an mBiúró tuarascáil, trí Choimisinéir an Gharda Síochána, a thíolacadh don Aire Dlí agus Cirt ina dtugtar breac-chuntas ar a ghníomhaíochtaí i rith na bliana 2022.

Réamhrá

*Fágadh an leathanach seo folamh d'aon ghnó*

# Cuid a hAon

## Forbhreathnú ar an mBiúró um Shócmhainní Coiriúla, a Oifigigh agus a Fhoireann

### An Biúró

Ar an 15 Deireadh Fómhair 1996, bunaíodh an Biúró go foirmiúil le hachtú an Achta CAB. Foráiltear le hAcht CAB do (i measc nithe eile):

- cuspóirí an Bhiúró;
- feidhmeanna an Bhiúró;
- Príomhoifigeach an Bhiúró;
- Oifigigh an Bhiúró;
- foireann an Bhiúró;
- Oifigeach Dlí an Bhiúró;
- anaithnideacht fhoireann an Bhiúró;
- cionta agus pionóis as foireann an Bhiúró agus a dteaghlach a aithint;
- cionta agus pionóis mar gheall ar bhac agus imeaglú;
- Barántais chuardaigh CAB;
- Orduithe táirgthe an CAB.

### Rialachas

Ciallaíonn struchtúr idirghníomhaireachta agus ildisciplíneach an Bhiúró, mar aon lena chonairí rialachais agus cuntasachta ildisciplíneacha, nach dtagann an Biúró faoin sainmhíniú traidisiúnta ar Chomhlacht Stáit de réir bhrí an Chóid Chleachtais chun Comhlachtaí Stáit a Rialú. Cuireann an Biúró, áfach, an Cód Cleachtais maidir le Rialachas Comhlachtaí Stáit i bhfeidhm mar atá oiriúnaithe dá struchtúr.

Ós rud é nach bhfuil aon Bhord ag an mBiúró, tugann an Príomhoifigeach Biúró in éineacht leis an bhFoireann Bainistíochta Sinsearaí faoi ról Boird, chomh maith le comhlíonadh a fheidhmeanna feidhmiúcháin.

Leagann an Biúró amach a chuspóirí agus a thiomantais don bhliain ina Phlean Gnó bliantúil 2022. Thug an plean seo aird ar an Ráiteas Straitéise 2020-2023.

Síníodh Comhaontú Maoirseachta idir an Biúró agus an Roinn Dlí agus Cirt agus clúdaíonn sé an tréimhse 2020-2022. Leagann an Comhaontú seo amach an creat leathan rialachais agus cuntasachta ina bhfeidhmíonn an Biúró agus sainmhíneann sé ról agus freagrachtaí lárnacha atá mar bhonn agus taca leis an gcaidreamh idir an Biúró agus an Roinn. Tá Comhaontú Maoirseachta an Bhiúró ar fáil ag [www.justice.ie](http://www.justice.ie).

Síníodh Comhaontú Seachadta Feidhmíochta ar leithligh ach gaolmhar don bhliain 2021 freisin agus tá sé ar fáil le breathnú air ag [www.justice.ie](http://www.justice.ie).

Soláthraíonn Ionad Iniúchta Inmheánaigh na Roinne tacaíocht don Bhiúró chun monatóireacht agus athbhreithniú a dhéanamh ar éifeachtacht a socrúithe maidir le rialachas, bainistíocht riosca agus rialú inmheánach.

Déanann an tIonad Iniúchta Inmheánaigh iniúchadh neamhspleách ar nósanna imeachta agus phróisis an Bhiúró ar bhonn bliantúil.

Thionóil an Biúró aon Chruinniú Déag (11) den Fhoireann Ardbhainistíochta, cúig (5) Chruinniú den Choiste Iniúcháireachta agus Riosca agus dhá (2) Chruinniú den Choiste Rialachais le linn 2022.

## Cuid a hAon

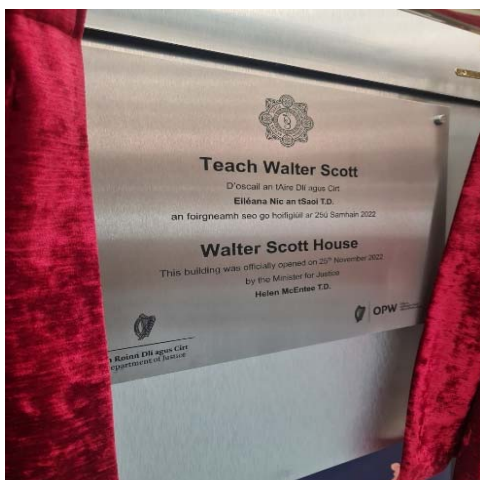
### Forbhreathnú ar an mBiúró um Shócmhainní Coiriúla, a Oifigigh agus a Fhoireann

#### Fadhbanna Comhshaoil agus Fuinnimh

Mar a leagtar amach i gceanglais Straitéis Éifeachtúlachta Fuinnimh na hEarnála Poiblí 2017, cheap an Príomhoifigeach Biúró an Bleachtaire Ceannfort Seamus Dalton mar Oifigeach Feidhmíochta Fuinnimh don Bhiúró.

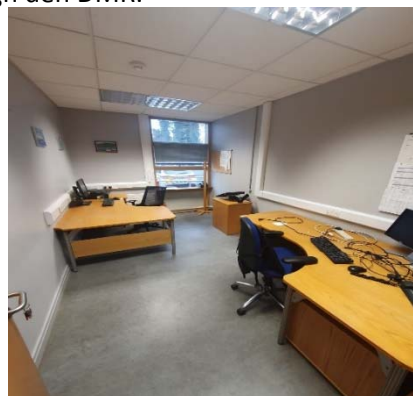
Leanfaidh an Biúró de bheith ag glacadh páirte, ag dul chun cinn, ag cur chun cinn agus ag tuairisciú ar gach tionscnamh I ndáil le saincheisteanna comhshaoil agus fuinnimh faoi dheireadh na bliana de réir IR 426 de 2014 (Rialacháin an Aontais Eorpaigh (Éifeachtúlacht Fuinnimh)).

D'athlonnadh an Biúró chuig áitreabh nua úrscothach ag Teach Walter Scott i mí na Samhna 2022. Tógadh Walter Scott House ar na caighdeáin is airde chun a chinntiú go mbainfimid foirgneamh fuinnimh beagnach nialasach amach. Laghdaíodh ár lorg carbóin go mór trí úsáid solas an lae, aeráil agus soilsíú braiteora gluaiseachta LED a uasmhéadú ar fud an fhoirgnimh.



Oscailt oifigiúil Theach Walter Scott

Mar gheall ar an aistriú ón áitreabh ag Cearnóg Fhearchair go dtí Teach Walter Scott, rinneadh cuid mhór troscáin oifige, a bhí beartaithe le diúscairt, a athchúrsáil agus a thabhairt do Stáisiúin na nGardaí laistigh den DMR.



Troscán Athchúrsáilte

Le linn 2022, rinne an Biúró roinnt tionscnamh atá tíosach ar fhuinneamh lena n-áirítear:

1. Ríomhairí atá tíosach ar fhuinneamh agus atá neamhdhíobhálach don chomhshaoil in ionad 20% de na ríomhairí pearsanta aosaithe.
2. Roinnt monatóirí atá tíosach ar fhuinneamh ionad monatóirí níos sine.
3. Freastalaithe nua éifeachtacha in ionad freastalaithe níos sine.
4. Roinnt freastalaithe níos sine comhdhlúite i múnla oibre atá éifeachtach ó thaobh cumhachta trí thimpeallacht fhíorúilite.
5. Fuarthas réidh le roinnt printéirí níos sine (nach raibh chomh tíosach ar fhuinneamh).
6. Fuarthas réidh le sé (6) gléas um aisghabháil fóiréinseach atá mí-éifeachtach ó thaobh fuinnimh
7. Feithicil hibrídeach a chur leis an bhflíit CAB in áit feithicil níos sine.



## Airgeadas

I gcaitheamh na bliana, chaith an Biúró airgead a chuir an tOireachtas ar fáil dó, tríd an Aire Dlí agus Cirt, chun a chuspóirí reachtúla a bhaint amach.

Déanann an tArd-Reachtair Cuntas agus Ciste iniúchadh ar an airgead go léir a sholáthraíonn an tOireachtas mar a leagtar amach sa tábla é, mar a fhoráiltear faoi Reacht.

### Comparáid idir Cuntais do na blianta 2021 / 2022

Bliain	Cur síos	Méid €	
		Buiséad Foráil	Iomlán Caite
2021*	Pá	8.260	8.307
	Neamh-phá	1.701	1.804
	<b>Iomlán</b>	<b>9.961</b>	<b>10.111</b>
2022*	Pá	9.157	7.961
	Neamh-phá	1.701	1.869
	<b>Iomlán</b>	<b>10.858</b>	<b>9.830</b>

\* Ag fanacht le hIniúchadh – Faoi réir Athraithe  
Is ionann folúntais CAB (23) agus an gannchaitechas ar leithdháileadh buiséid Pá.

## Cuspóirí agus Feidhmeanna

Tá cuspóirí agus na feidhmeanna an Bhiúró seach leagtha amach in Alt 4 agus 5 den CAB Acht. Tá na cuspóirí agus na feidhmeanna reachtúla seo leagtha amach go hiomlán in Aguisín A agus is féidir iad a achoimriú mar:

1. Fáltais an iompair choiriúil a aithint agus a imscrúdú;
2. Gníomhaíochtaí cuí a dhéanamh faoin dlí chun tairbhí sócmhainní, ar fáltais ó iompar coiriúil iad, a shéanadh agus a bhaint de dhaoine trí na sócmhainní sin a chalcadh, a chaomhnú agus a choigistiú;

3. Gach gníomh riachtanach a dhéanamh faoi na hAchtanna ioncaim lena chinntiú go gcuirtear na fáltais ó ghníomhaíocht choiriúil faoi réir cánach;
4. Éilimh faoi na hAchtanna Leasa Shóisialaigh a imscrúdú agus a chinneadh.

## Príomhoifigeach an Bhiúró

Tá an Príomhoifigeach Biúró i gceannas ar an mBiúró, arna cheapadh ag Coimisinéir an Gharda Síochána as measc chomhaltaí de chéim an Ard Cheannfoirt. Is é an Bleachtair Ard Cheannfort Michael Gubbins an Príomhoifigeach Biúró reatha a ceapadh ar 5 Bealtaine 2020.

Tá freagracht fhoriomlán ar Phríomhoifigeach an Bhiúró, faoi alt 7 den Acht CAB, as bainistíocht, rialú agus riarachán ginearálta an Bhiúró. Tá an Príomhoifigeach Biúró freagrach do Choimisinéir an Gharda Síochána as feidhmeanna an Bhiúró a chomhlíonadh.

Tá an Príomhoifigeach Biúró freagrach freisin d'Ard-Rúnaí na Roinne Dlí agus Cirt maidir le nithe a eascraíonn don Ard-Rúnaí mar Oifigeach Cuntasafóichta don Bhiúró.

Foráiltear leis an gcuid seo freisin go gceapfar Príomhoifigeach Gníomhach Biúró chun feidhmeanna Phríomhoifigeach an Bhiúró a chomhlíonadh i gcás éagumais mar gheall ar tinneas, neamhláithreacht nó eile.

## Oifigeach Dlí an Bhiúró

Tuairiscíonn Oifigeach Dlí an Bhiúró go díreach don Phríomh-Oifigeach Biúró

## Cuid a hAon

### *Forbhreathnú ar an mBiúró um Sócmhainní Coiriúla, a Oifigigh agus a Fhoireann*

agus ceaptar é faoi alt 9 d'Acht an CAB chun cabhrú leis an mBiúró a chuspóirí agus a fheidhmeanna a shaothrú.

Is é Kevin McMeel Oifigeach Dlí reatha an Bhiúró a ceapadh ar 19 Iúil 2019.

## Comhlacht Corparáideach

Tá an Biúró ann mar chomhlacht corparáideach neamhspleách mar a fhoráiltear dó faoi alt 3 den Acht CAB. Bhreithnigh an Ard-Chúirt stádas an Bhiúró den chéad uair i 1999 i gcás *Murphy -v- Flood* [1999] IEHC 9.

Thug an Breitheamh McCracken breithiúnas na hArd-Chúirte ar an 1 Iúil 1999. Tá an breithiúnas seo ríthábhachtach chun nádúr an Bhiúró a thuiscint.

Leag an chúirt amach:

*“Tá an CAB bunaithe mar chomhlacht corparáideach le comharbas suthain. Cé go gcaithfear an Príomhoifigeach Biúró a cheapadh as comhaltaí den Gharda Síochána de chéim an Ard-Cheannfoirt, mar sin féin tá an CAB neamhspleách ar an nGarda Síochána, cé go bhfuil go leor de na cumhachtaí aige a thugtar de ghnáth don chomhlacht sin.*

...

*Is créatúr Reachta é an CAB, ní brainse den Gharda Síochána é. Chuir an tOireachtas ar bun é mar chomhlacht corpraithe príomhúil chun a chinntiú nár cheart do dhaoine leas a bhaint as aon sócmhainní a fhaigheann siad ó aon ghníomhaíocht choiriúil.*

*Tugtar cumhacht dó gach beart is gá a dhéanamh maidir le sócmhainní a*

*dhíorthaítear ó ghníomhaíocht choiriúil a urghabháil agus a dhaingniú, cumhachtaí áirithe chun a chinntiú go bhfuil fáltais na gníomhaíochta sin faoi réir cánach, agus freisin maidir leis na hAchtanna Leasa Shóisialaigh.*

*Ní comhlacht ionchúisimh é, áfach, agus ní údarás póilíní é. Is údarás imscrúduithe é a dhéanann iarratas chuig an gCúirt, tar éis dó a chumhachtaí imscrúduithe dochreidte a imscrúdú agus a úsáid, chun cúnamh a fháil lena feidhmeanna a fhorfheidhmiú.*

*Chreid an tOireachtas, agus an CAB á chur ar bun aige, go raibh sé riachtanach ar mhaithe le leas an phobail comhlacht a bhunú a bheadh neamhspleách ar an nGarda Síochána, agus a ghníomhódh ar bhealach imscrúdaithe.*

*Mar sin féin, ní dóigh liom go bhfuil sé mar an gcéanna leis an nGarda Síochána, a dhéanann imscrúdú agus é mar aidhm daoine a ionchúiseamh i leith cionta.*

*Déanann an CAB imscrúdú ar mhaithe le sócmhainní a fuarthas mar thoradh ar ghníomhaíochtaí coiriúla a fháil agus, go deimhin, na sócmhainní sin a íoc thar [leis] an Stát.”*

## Struchtúr na Bhiúró

Tá sé de bhuntáiste ag struchtúr idirghníomhaireachta agus ildisciplíneach an Bhiúró, a tharraingíonn tacair scileanna éagsúla ón bpearsanra lena mbaineann le chéile, cumais imscrúduithe a fheabhsú chun sainchúram reachtúil an Bhiúró a shaothrú.

Tá feidhmeanna an Bhiúró, a fheidhmíonn trína Oifigigh bhiúró, leagtha amach faoi alt 5 d'Acht an CAB ina sonraítear feidhmeanna an Bhiúró.

- 3 x Bleachtairé Sáirsint
- 12 x Bleachtairé Garda
- 1 x Oifigeach Cléireachais
- 3 x Oifigeach Feidhmiúcháin

### Oifigigh agus Fhoireann an Bhiúró

Foráiltear le halt 8 den Acht CAB go gceapfar oifigigh an Bhiúró. Ceaptar baill d'fhoireann an Bhiúró faoi alt 9 den Acht CAB.

Is iad oifigigh an Bhiúró:

- Baill ar an nGarda Síochána;
- Oifig na gCoimisinéirí Ioncaim;
- Oifigigh na Roinne Cosanta Sóisialta.

Tá oifigigh ar saoire speisialta óna máthairghníomhaireachtaí. Leanann Oifigigh an Bhiúró de bheith dílsithe do chumhachtaí agus do dhualgais oifige d'ainneoin a gceaptha mar Oifigigh bhiúró.

Is iad seo a leanas baill foirne an Bhiúró:

- Oifigeach Dlí an Bhiúró;
- Baill gairmiúla agus teicniúla;
- Baill riaracháin.

Seasann an leibhéal foirne údaraithe ag an mBiúró ar a bhfuil Oifigigh an Bhiúró agus baill foirne eile ag nócha a naoi (99).

Tar éis aistrithe, ardú céime, scoir agus éirí as oifig le linn 2022, tá fiche trí (23) folúntas foirne fós ag an mBiúró ar 31 Nollaig 2022.

I measc na bhfolúntas seo tá:

- 1 x Speisialtóir Fóiréinseach Digiteach
- 1 x Cuntasóir Fóiréinseach an Bhiúró
- 1 x Príomhoifigeach Cúnta (DSP)
- 1 x Cigire Bleachtairéachta

### Leibhéal Údaraithe Foirne

Leibhéal údaraithe idirghníomhaireachta & ildisciplíneacha

	53
	8
	21
	17

Tá an Biúró i dteagmháil leis na comhlachtaí ábhartha agus táthar ag súil go líonfar na folúntais seo faoi Ráithe 3, 2023.

### Gan ainm

Soláthraíonn Alt 10 den Acht CAB cosaint áirithe i bhfoirm anaithnideachta d'Oifigigh bhiúró nach De chuid an Gharda Síochána iad agus do bhaill foirne an Bhiúró. Faoin alt seo, comhlíonann

## Cuid a hAon

### *Forbhreathnú ar an mBiúró um Shócmhainní Coiriúla, a Oifigigh agus a Fhoireann*

oifigigh agus foireann an Bhiúró a gcuid dualgas in ainm an Bhiúró.

Foráiltear le halt 11 den Acht CAB do chionta coiriúla a bhaineann le hOifigigh Biúró áirithe, baill foirne agus a dteaghligh a shainaithint. Ní bhaineann an toirmeasc ar aithint leis an bPríomhoifigeach Biúró, Príomhoifigeach Gníomhach Biúró, Oifigeach Dlí an Bhiúró nó na hOifigigh Biúró atá ina mbaill den Gharda Síochána.

## An Oifig um Fhaisnéis & Measúnú

Is dlúthfheidhm de chuid an Bhiúró í an Oifig um Fhaisnéis agus Measúnú (IAO) agus déanann Oifigigh an Bhiúró seirbhísiú ar gach gníomhaireacht laistigh den Bhiúró. Is é an sainchúram atá air tríáis a dhéanamh ar na hatreoruithe go léir atá ag teacht isteach.

Faigheann an Biúró comhfhreagras ó fhoinsí éagsúla, Tuarascálacha Dea-Shaoránaigh, Próifílí Sócmhainní Rannáin, faisnéis ó ghníomhaireachtaí Stáit agus leathstáit agus ó na hearnálacha eagraíochta próibháideacha agus neamhrialtasacha araon san áireamh.

Déantar measúnú ar gach aighneacht chuig an mBiúró ag an IAO. Cuimsíonn seo tuarascálacha cúlra a ullmhú chun bonn eolais a chur faoi phróiseas cinnteoireachta an Ghrúpa Iontrála maidir le cé acu an gcomhlíonann nó nach gcomhlíonann an duine aonair/cuideachta a ndearnadh measúnú orthu na critéir atá le sannadh mar sprioc CAB.

Déanann an Grúpa Iontrála, arna sheirbhísiú ag bainistíocht gach

gníomhaireachta, cinntí le glacadh leis an duine / cuideachta nó diúltú dó mar sprioc CAB. Má ghlactar leo mar spriocanna, sannfar iad do sheomra foirne le haghaidh imscrúduithe ilghníomhaireachta.

Cuireann an IAO tacaíocht leanúnach faisnéise agus oibríochtúil ar fáil imscrúduithe an Bhiúró trí aon saincheisteanna ábhartha a shainaithint laistigh den raon leathan reachtaíochta faoina bhfeidhmíonn an Biúró.

Ó cruthaíodh an IAO, tá méadú suntasach tagtha ar spriocanna ó 500 in 2016 go dtí níos mó ná 1,624 in 2022.

Bíonn an Biúró, tríd an IAO, i dteagmháil lenár gcomhpháirtithe idirnáisiúnta Europol, Interpol, Líonra Idirghníomhaireachta um Aisghabháil Sócmhainní Camden (CARIN), Oifig na Náisiún Aontaithe i leith Drugaí agus Coireachta (UNODC) agus an Líonra um Aisghabháil Sócmhainní (ARO) san áireamh. Fuarthas ochtó a naoi (89) iarratas tríd an Líonra um Aisghabháil Sócmhainní in 2022 ó sheacht dtír déag (17) éagsúla agus seoladh nócha a trí (93) iarratas.

Déanann an Biúró, tríd an IAO, fiosrúcháin ar an leibhéal náisiúnta agus idirnáisiúnta araon chun tacú le hoibríochtaí leanúnacha.

## Tuarascálacha Dea-shaoránaigh

Faigheann an Biúró faisnéis ó dhaoine den phobal ar bhealaí éagsúla, m.sh., ríomhphost, i scríbhinn nó trí ghlaogutháin, cibé acu ó údar / glaoiteoir féin-aitheanta nó trí Thuarascáil Mhaith ar Shaoránaigh.

Tá suim ag an mBiúró in aon fhaisnéis maidir le saibhreas gan mhíniú a d'fhéadfadh, go bhfuil amhras ann, a bheith nasctha, go díreach nó go hindíreach, le coiriúlacht nó le duine atá ina chónaí lasmuigh dá n-acmhainn nó atá ag baint tairbhe ábhartha as fáltais na coireachta.

Déileáiltear leis an bhfaisnéis a thugann daoine den phobal faoi rún go hiomlán. Déantar an fhaisnéis seo a mheas ag an IAO le fáil amach an dtagann an fhaisnéis a sholáthraítear faoi shainchúram an Bhiúró. Is féidir faisnéis a chur ar fáil don Bhiúró trí roinnt ardán éagsúil atá liostaithe thíos:

- Ar an teileafón ar 00 353 1 6663266
- Trí ríomhphost ag [info@cab.ie](mailto:info@cab.ie)
- Tríd an bpost (An Biúró um Shócmhainní Coiriúla, Teach Walter Scott, An Bóthar Míleata, Baile Átha Cliath 8, D08 HE2P)
- Facebook: [@CriminalAssetsBureau](https://www.facebook.com/CriminalAssetsBureau)
- Twitter: [@criminalassets](https://twitter.com/criminalassets)

Le linn 2022, fuair an Biúró trí chéad seasca a haon (361) Tuairisc Mhaith ar Shaoránaigh.

## An Oifig Bainistíochta Sócmhainní

Bunaíodh an Oifig Bainistíochta Sócmhainní (AMO) in 2017 freisin chun na sócmhainní go léir atá faoi rialú an Bhiúró a bhainistiú.

Éilíonn an raon éagsúil sócmhainní a bhfuil an Biúró freagrach astu a úsáid acmhainní suntasacha. Déantar gach sócmhainn a bhainistiú chun a luach a

choinneáil, chun oibleagáidí dlíthiúla an Bhiúró a chomhlíonadh agus chun a chinntiú go mbaintear amach an luach is fearr nuair a chuirtear ar aghaidh chuig an Státchiste é.

Anois déanann an AMO bainistíocht iomlán ar aisghabháil sócmhainní do gach gníomhaireacht laistigh den Bhiúró.

Ceanglaítear le hAcht PoC go gcoinneofar sócmhainn ar feadh tréimhse seacht mbliana tar éis chinneadh na hArd Chúirte (mura bhfaightear comhaontú ó na páirtithe lena mbaineann lena diúscairt láithreach). Go praiticiúil, is féidir leis an tréimhse seo a bheith i bhfad níos faide mar gheall ar achomhairc agus dúshláin i gcoinne orduithe den sórt sin. I gcás sócmhainní áirithe, mar shampla maoin, d'fhéadfadh acmhainní leanúnacha a bheith i gceist leis seo chun an mhaoin a chothabháil, lena náirítear i gcásanna áirithe, an Biúró ag gníomhú mar thiarna talún.

Chomh maith le sócmhainní inlámhsithe a choinníonn an Biúró, tá sócmhainní suntasacha ann freisin maidir le dlíteanais amuigh don Bhiúró faoi na hAchtanna Ioncaim agus Leasa Shóisialaigh.

Déanann an AMO na fiacha seo a bhainistiú d'fhonn a luach a bhaint amach. Soláthraíonn an oifig seo leibhéal níos airde rialachais do shócmhainní atá faoi rialú an Bhiúró.

## Eastát Réadach arna bhainistiú ag an mBiúró

Tá AMO freagrach as bainistiú agus rialú sócmhainní arna n-urghabháil ag an mBiúró de bhun orduithe arna ndéanamh

## Cuid a hAon

### *Forbhreathnú ar an mBiúró um Sócmhainní Coiriúla, a Oifigigh agus a Fhoireann*

faoin Acht PoC. Cuidíonn an AMO leis an gcúirt a cheaptar mar Ghlacadóir a c(h)uid feidhme a chomhlíonadh faoi alt 7 den Acht PoC. Is éard atá i gceist le bainistíocht, monatóireacht agus rialú sócmhainne ná an tsócmhainn a chothabháil ón am a thógtar i seilbh an Bhiúró í (trí urghabháil nó ordú cúirte) agus luach agus riocht na sócmhainne a chaomhnú go dtí go ndéantar í a dhiúscairt.

infheidhme maidir leis an CAS agus an AMO agus iad ag obair le chéile ar chomhaid tíolactha réadmhaoine.

Tá an AMO freagrach as seilbh a ghlacadh ar an maoin, í a iniúchadh agus a dhaingniú ar an dáta a shonraítear san ordú cúirte ábhartha.

Socraíonn an AMO go ndéanfar na hoibreacha riachtanacha m.sh., cothabháil, suiteáil aláraim ionróra, iniúchadh ar Dheimhniú BER agus luacháil ag ceantálaí.

### **Diúscairt Sócmhainní AMO**

D'fhonn an luach is fearr a bhaint amach maidir le diúscairt aon sócmhainne, úsáideann an Biúró saineolaithe tionscail san earnáil príobháideach chun comhairle a thabhairt agus sócmhainní a dhiúscairt trí cheant agus / nó díolacháin chonarthaí príobháideacha.

### **Oiliúint Tíolactha CAB**

An 28 Meitheamh 2022, chuir foireann ón Rannóg Sócmhainní Coiriúla (CAS), Oifig an Phríomh-Aturnae Stáit oiliúint inmheánach ar fáil d'fhoireann an AMO maidir le tíolacadh maoine.

Leagtar amach go soiléir sa chúrsa oiliúna seo na ról agus na freagrachtaí sainithe is

CRIMINAL  
ASSETS  
BUREAU

## Rogha-Sócmhainní



Mála Maisiúcháin Dolce & Gabbana



Cabhaileog Gé Ceanadach



Feithicil Feiste



Uaireadóir Breitling



Uaireadóir Hublot

## Cuid a hAon

### *Forbhreathnú ar an mBiúró um Shócmhainní Coiriúla, a Oifigigh agus a Fhoireann*

## Oifig Phríomh-Aturnae an Stáit

Soláthraíonn Rannóg na Sócmhainní Coiriúla (dá ngairtear "CAS" anseo feasta) d'Oifig an Phríomh-Aturnae Stáit seirbhís dlí thiomnaithe don Bhiúró agus tá sí comhlonnaithe go uathúil lena cliaint.

Soláthraíonn CAS seirbhísí dlí ar gach gné d'obair an Bhiúró, na nithe seo a leanas san áireamh ach gan a bheith teoranta dóibh seo a leanas:

- Iarratais de bhun an Achta PoC arna leasú agus achomhairc ghaolmhara.
- Ionadaíocht dhlíthiúil do gach ábhar cánach agus leasa shóisialaigh de chuid an Bhiúró os comhair a gcomhlachtaí achomhairc faoi seach agus sna Cúirteanna Cuarda agus Uachtaracha araon.
- Idirbhearta tíolactha agus maoiné trachtála.
- Cásanna eile dlí shibhialta, Athbhreithniú Breithiúnach agus ábhair iomlánacha san áireamh.

Tar éis cás gnó rathúil a chur faoi bhráid na Roinne Caiteachais Phoiblí agus Athchóirithe, le tacaíocht ón mBiúró, ceadaíodh CAS le haghaidh leathnú suntasach acmhainní, a deimhníodh i mBealtaine 2022 agus cuireadh tús le hearcaíocht do na poist nua seo.

Tá Leas-Phríomh-Aturnae Stáit Cúnta i gceannas ar an rannóg agus tá foireann CAS comhdhéanta d'fhoireann dlí agus riaracháin a oibríonn le chéile ina iarracht chun tacú le riachtanais seirbhíse dlí an Bhiúró.

Ó Bhealtaine 2022, bhí foirne údaraithe ag CAS de dheichniúr (10) Aturnae Stáit (beirt ag grád Ard-Aturnae Stáit), Ard-Fheidhmeannach Dlí amháin (1) Ardoifigeach Dlí, Oifigeach Feidhmiúcháin agus cúigear (5) Oifigeach Cléireachais.

Mar sin féin, cosúil le go leor eagraíochtaí, bhí roinnt dúshlán roimh Oifig an Phríomh-Aturnae Stáit in 2022 baill foirne a earcú agus a choinneáil do CAS.

Faoi dheireadh ráithe 4, bhí gach post foirne Oifigeach Cléireachais faoin bplean leathnaithe líonta. Níor tháinig aon ardú suntasach ar acmhainní dlíthiúla in 2022 ach táthar ag súil go bhfeicfidh CAS/an Biúró na buntáistí a bhaineann le líon méadaithe foirne in 2023.



## Próifílí Sócmhainní Rannáin

Eagraíonn agus déanann an IAO oiliúint próifíleora sócmhainní rannáin de réir phlean straitéiseach an Bhiúró. Tacaíonn an IAO leis na Próifíleoirí Sócmhainní Rannáin atá oilte go háitiúil chun próifílí a fháil ar dhaoine a chuirtear isteach le haghaidh measúnaithe.

In 2022, lean an Biúró lena chlár rannpháirtíochta le Próifíleoirí Sócmhainní Rannáin. I mí an Mhárta



2022, chuir an Biúró cúrsa oiliúna ar ar fáil do tríocha a seacht (37) Próifíleoir Sócmhainní Rannáin breise, ag comhlíonadh a thiomantas don Chomhaontú Seachadta Feidhmíochta.

Chun an oiliúint do na próifíleoirí nua-oilte a fheabhsú níos mó, tá ceardlann lae á forbairt le seachadadh i mBealtaine 2022 chuig céad tríocha (130) Próifíleoir Sócmhainní Rannáin reatha.



Príomhoifigeach Biúró ag cur i láthair ag an gCúrsa Oiliúna Próifíleoir Sócmhainní Rannáin

Ag deireadh na bliana, bhí líon iomlán na bPróifíleoirí Sócmhainní Rannáin ag cúig chéad seachtó a dó (572), lenar áiríodh:

- 545 Garda Síochána
- 19 Oifigeach do na Coimisinéirí Ioncaim atá ag gabháil do dhleachtanna Custam agus Máil;
- 8 Oifigeach de chuid na Roinne Coimirce Sóisialaí

In 2021, fuarthas céad agus a cúig (105) próifíl sócmhainní ó Phróifíleoirí Sócmhainní Rannáin ar fud na hÉireann (i gcomparáid le dhá chéad fiche a haon (221) próifíl sócmhainní a fuarthas in 2021).

Coinníodh teagmháil leanúnach agus dlúthchomhar le chéile go Réigiúnach agus go Rannán i rith 2022.

Leanann an Biúró de bheith ina iompróir caighdeánach dea-chleachtais i réimse fhorghéilleadh sibhialta neamh-chiontaithe sócmhainní coiriúla. Déanann an Biúró taighde freisin ar dhea-chleachtas chun cúrsaí agus comhpháirtithe a aithint a mhéadaíonn eolas agus a chabhraíonn le forbairt ghairmiúil leanúnach na foirne a leithdháiltear go díreach ar an mBiúró agus orthu siúd atá oilte mar Phróifíleoirí Sócmhainní Rannáin.

Leanfaidh an Biúró ag forbairt an chaidrimh rathúil a bunaíodh in 2022 le IIPCIC (Coláiste Idirnáisiúnta Imscrúdaitheoirí Coireachta Maoine Intleachtúla), tionscnamh Interpol i gcomhar le Caighdeán agus Rannpháirtíocht Ollscoil Luimnigh. I mí na Bealtaine agus i mí an Mheithimh 2022, chuir Institiúid BASEL ar Rialachas oiliúint ar líne ar fáil do chúigear déag (15) Oifigeach Biúró i gCripthea-airgeadra.

Soláthraíonn na cásanna seo a leanas samplaí d'imscrúduithe an Bhiúró a tháinig ó Phróifílí Sócmhainní Rannáin:

#### Cás 1:

Tar éis do Ghardaí áitiúla airgead tirim a ghabháil a bhí ceangailte le Rannán an Chabháin / Mhuineacháin, ag díriú ar ghrúpa coireachta eagraithe idirnáisiúnta atá lonnaithe i limistéar na teorann a raibh amhras ann go raibh baint aige le díol agus soláthar drugaí rialaithe, rinne Próifíleoir Sócmhainní Roinne atreorú chuig an mBiúró.

## Cuid a hAon

### Forbhreathnú ar an mBiúró um Shócmhainní Coiriúla, a Oifigigh agus a Fhoireann

Tugadh an cás chun críche go rathúil mar gheall ar an gcomhar rathúil idir an Biúró, na Gardaí áitiúla, Biúró Náisiúnta an Gharda Síochána um Dhrugaí agus Coireacht Eagraithe, Seirbhís Póilíneachta Thuaisceart Éireann agus Seirbhís Póilíneachta na Liotuáine.

Mar thoradh ar imscrúdú an Bhiúró deonaíodh orduithe de bhun alt 2 agus 7 den Acht PoC níos mó ná airgead tirim in 2022.



Airgead tirim a urghabhadh

#### Cás 2:

Rinne Próifíleoir Sócmhainní Rannóige atá ceangailte le Stáisiún Garda Bhaile Bhlainséir an cás seo a tharchur chuig an mBiúró tar éis duine a ghabháil agus a choinneáil mar gheall ar chionta de bhun alt 7 den Acht um Cheartas Coiriúil (Sciúradh Airgid agus Maoiniú Sceimhlitheoireachta) 2010 agus alt 3 & 15 den Acht um Mí-Úsáid Drugaí 1977/84.

Tar éis imscrúdú an Bhiúró, fuarthas orduithe ón Ard-Chúirt in 2022 de bhun ailt 2, 3, 7 agus 4A thar thrí (3) uaireadóir ardluacha, cistí ar luach €41,052 in institiúid airgeadais agus €220,715 in airgead tirim & £520 Steirling.

Tar éis an comhad imscrúdaithe a chur faoi bhráid Oifig an Stiúrthóra Ionchúiseamh Poiblí, rinneadh na cúisimh a threorú agus phléadáil an duine aonair ciontach os comhair na Cúirte Cuarda Dúiche i gcionta maidir le sciúradh airgid agus díol agus soláthar drugaí rialaithe. I mí na Samhna 2022, gearradh pianbhreith cúig bliana príosúnachta ar an duine aonair.

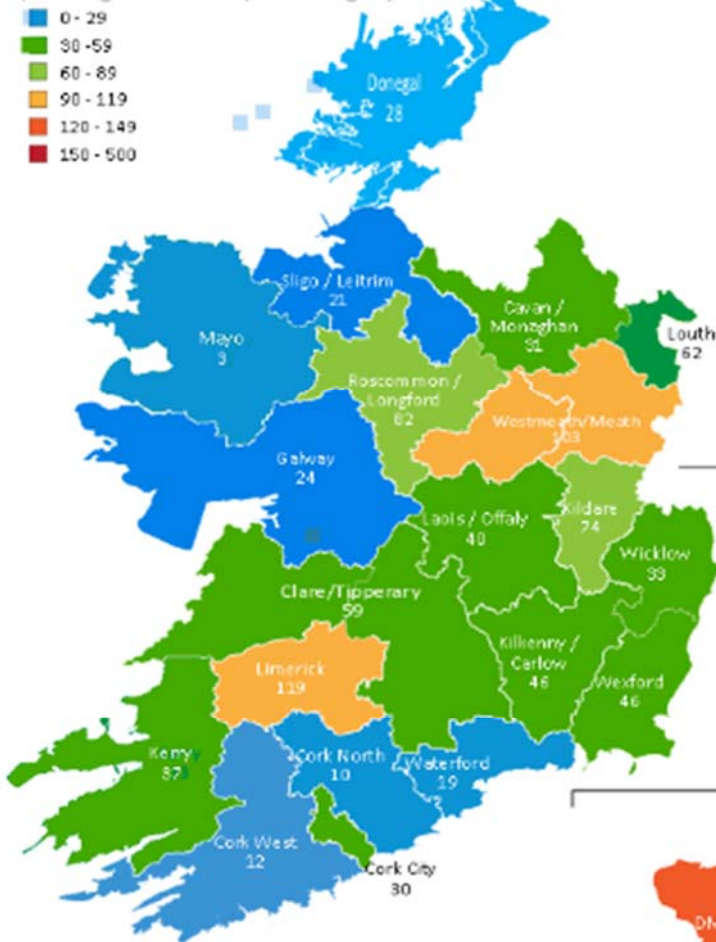


Uaireadóir Rolex

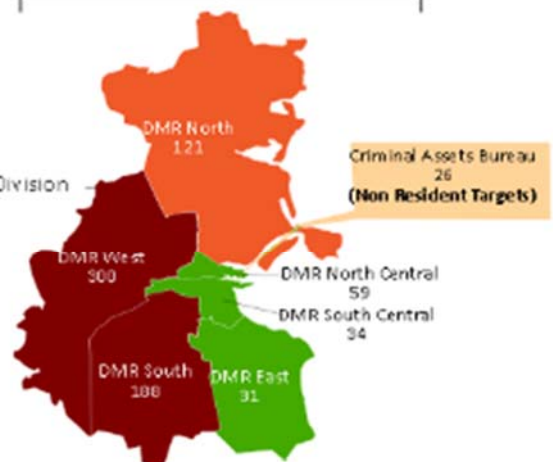
**Geographical Distribution of Targets under investigation by the Criminal Assets Bureau  
 (Persons & Organisations - end December 2022)**

**Total: 1638**

**Map 1: Targets of CAB by Garda Division  
 (Excluding Dublin Metropolitan Region)**



**Map 2: Targets of CAB by Garda Division  
 Dublin Metropolitan Region**



**CRIMINAL ASSETS BUREAU**  
 An Biúró um Shócmhainní Coiriúla  
 100 Water Street, An Bóthar Mór, Baile Átha Cliath 2, D08 PFK1, Éire  
 Water Street House, Wilton Road, Dublin 8, D08 P7K6, Ireland

Cuid a hAon

*Forbhreathnú ar an mBiúró um Shócmhainní Coiriúla, a Oifigigh agus a Fhoireann*

## **Oiliúint agus Forbairt**

### **Fáltais ó Imscrúdú Coireachta & Sócmhainne (POCAI)**

Is é struchtúr ilghníomhaireachta an Bhiúró an uirlis is cumhachtaí in armúr an Stáit i gcónaí chun dul i ngleic le grúpaí coireachta eagraithe agus gníomhaíocht choiriúil agus is éad é le forfheidhmiú an dlí ar fud an domhain.

Mar chuid dá fheidhm reachtúil fhorordaithe, soláthraíonn an Biúró cúnamh agus oideachas náisiúnta agus idirnáisiúnta faoi láthair do ghníomhaireachtaí forfheidhmithe dlí / rialála eile agus do chomhlachtaí Stáit, Interpol, Europol, Northern Ireland Co-Operation Overseas (NI-CO), an Ghníomhaireacht Náisiúnta Coireachta (NCA), Póilíní na hÍoslainne agus Mhálta san áireamh. Meastar anois go bhfuil creidiúnú ábhair sa réimse seo ríthábhachtach chun seirbhís éifeachtach ghairmiúil a sholáthar, go náisiúnta agus go hidirnáisiúnta.

Bhunaigh an Biúró in éineacht le hOllscoil Luimnigh cáilíocht atá aitheanta go hacadúil le hOllscoil Luimnigh ag Creidiúnú Leibhéal 9, a seoladh i mí Feabhra 2020.

Is clár luathaithe é an Diplóma Iarchéime i bhFáltais ó Imscrúdú Coireachta agus Sócmhainní agus cuirtear ar fáil é i gcúig mhodúl foghlama.

Thacaigh saineolaithe ábhair laistigh den Bhiúró agus saineolaithe seachtracha i réimsí mar fháltais ó nósanna imeachta coireachta,

coireacht coiléar bán, breabaireacht agus éilliú, fianaise agus comhar idirnáisiúnta le seachadadh an chúrsa seo.

Thosaigh an tríú cúrsa, a seachadadh ar líne agus i bpearsa, i mí Mheán Fómhair 2022, le dhá rannpháirtí déag (12) cúrsa lena n-áirítear beirt (2) ball ó Phóilíní Cónaidhme na hAstráile (AFP).

Thug baill an Tascfhórsa um Choigistiú Sócmhainní Coiriúla AFP (CACT) faoin gcúrsa seo chun taithí agus eolas a fháil sa réimse seo agus chun leas a bhaint as a ngníomhaireacht agus í a fheabhsú chun a gcontanam foghlama féin a fhorbairt. Ba mhaith leis an mBiúró buíochas a ghabháil leis an dá oifigeach as a rannpháirtíocht agus guíonn sé rath leanúnach ar AFP (CACT) sa todhchaí.

Ba mhaith leis an mBiúró buíochas ó chroí a ghabháil le gach duine de na láithreoirí ar an gcúrsa agus go háirithe d'Uachtarán Ollscoil Luimnigh, an tOllamh Kersten May, an Propast agus Leas-Uachtarán, an tOllamh Shane Kilcommíns, an tOllamh Ray Friel, Angela Liddy Uasal agus foireann Ollscoil Luimnigh as a dtacaíocht, a gcomhairle agus a ndiongbháilteacht maidir le cuimsiú rathúil an chláir a chinntiú i gcuraclam 2022.

## **Oiliúint Foirne**

Le linn 2022, lean an Biúró ag uasghrádú agus ag feabhsú riachtanais oiliúna Oifigigh agus foirne an Bhiúró.

Chuirge sin, chuir an Biúró maoiniú ar fáil do rannpháirtíocht foirne sna cúrsaí seo a leanas:

- Ríomhaireacht Fhóiréinseach agus Cibearchoireacht, An Coláiste Ollscoile, Baile Átha Cliath
- Fáltais ó Imscrúdú Coireachta agus Sócmhainní (POCAI), CAB & Ollscoil Luimnigh
- Teastas i bhFíordheimhniú Earraí Só
- Ardchúrsa oiliúna ar an nGréasán Dorcha, Criptea-airgeadra, CEPOL (Búdaipeist)
- Fáltais ó Choireacht & Imscrúdú Sócmhainní
- Ardoiliúint um Nochtadh Cosanta
- Institiúid Basel: Oiliúint ar Chomhlíonadh Criptea-airgeadraí agus Sciúradh Airgid
- Cúrsa na gCéad Fhreagróirí Éigeandála
- Clár Ceannaireachta Feidhmiúcháin an Gharda Síochána

Ina theannta sin, bhí roinnt seisiún faisnéise feasachta ar siúl go fóiruil i rith 2022 d'fhoireann uile an Bhiúró ar ábhair ábhartha lena n-áirítear:

- Pinsin, Scor agus AVC
- Cleachtas agus Nós Imeachta um Thoghairm Achoimre
- Síctearipe: Éifeacht na hoibre póilíneachta / túslíne agus imní iar-Covid
- Faisnéis a fháil ó Údarás Chánach Coigríche
- Athléimneacht Phearsanta
- Cógaisíocht a Dhíol go Aindleathach in Éirinn – Údarás Rialála Táirgí Sláinte

## Cur i láthair CAB

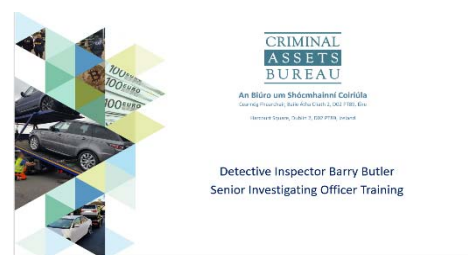
### Clár Oiliúna do Bhleachtairí Garda

Le linn 2022, chuidigh an Biúró leis an Dámh Oiliúna Coireachta i gColáiste an Gharda Síochána sa Teampall Mór chun Oiliúint Bleachtairí a sholáthar.

Thug an Biúró cur i láthair do Chlár Oiliúna an Gharda Síochána trí (3) uair le linn 2022.

### Cúrsa Imscrúdaitheoirí Sinsearach

Le linn 2022, chuidigh an Biúró leis an Dámh Oiliúna Coireachta agus rinne sé cur i láthair i mí Aibreáin 2022 ar Chúrsa na nImscrúdaitheoirí Sinsearach.



Tuarascáil chumhdaigh le haghaidh chur i láthair S.I.O.

## Airgeadraí Fíorúla

Leanann an Biúró ag cur lena leibhéal eolais agus a chumais imscrúduithe i réimse na criptea-airgeadraí agus a n-úsáid in iompar coiriúil ar fud an domhain. Trína imscrúduithe, rinne an Biúró roinnt urghabhálacha ar chineálacha éagsúla criptea-airgeadraí, Bitcoin agus Ethereum san áireamh.

Bhí an Biúró ar thús cadhnaíochta i ngníomhaireachtaí forfheidhmithe dlí chun an poitéinseal atá ag coirpigh leas a bhaint as tréithe criptea-airgeadraí chun fáltais na coireachta a ghiniúint agus a sciúradh.

## Cuid a hAon

### *Forbhreathnú ar an mBiúró um Shócmhainní Coiriúla, a Oifigigh agus a Fhoireann*

Tá an Biúró tiomanta a sheasamh mar ghníomhaireacht imscrúduithe a aithnítear go domhanda sa réimse seo a choinneáil trína eolas agus trína chumas fáltais an iompair choiriúil a dhiúltú agus a bhaint de choirpigh.

D'fhonn seasamh an Bhiúró a choinneáil mar cheann de na gníomhaireachtaí forfheidhmithe dlí is aitheanta maidir lena chumas criptea-airgeadraí a imscrúdú, a urghabháil, a choinneáil agus a dhiúscairt, rinne an Biúró roinnt cur i láthair a ligeann don Bhiúró a chuid eolais sa réimse seo a roinnt agus a fheabhsú agus teagmhálacha saineolaithe domhanda a ghiniúint sa réimse seo a rachaidh chun leasa imscrúdaithe Biúró amach anseo.

### **Cur i Láthair Criptea-airgeadraí**

#### *8<sup>ú</sup> Comhdháil Airgeadraí Fíorúla*

Rinne Oifigeach de chuid Bhiúró an Gharda Síochána ionadaíocht thar ceann an Bhiúró ar líne ag an 8<sup>ú</sup> Comhdháil ar Airgeadraí Fíorúla, a tionóladh i gCeanncheathrú Europol an Háig an 10 agus an 11 Bealtaine 2022. Ba é ábhar na comhdhála seo ná "Airgeadas Dílártaite (DeFi)" agus thug sé oifigigh forfheidhmithe dlí le chéile chun a gcuid eolais agus saineolais sa réimse seo a roinnt.

#### *6<sup>ú</sup> Comhdháil Dhomhanda ar Airgeadas Coiriúil agus Criptea-airgeadraí*

Rinne Oifigeach Biúró an Gharda Síochána ionadaíocht ar an mBiúró ag an 6<sup>ú</sup> Comhdháil Dhomhanda ar Airgeadas Coiriúil agus Criptea-

airgeadraí a tionóladh ar líne an 1 agus an 2 Meán Fómhair 2022.

Is comhthionscnamh de chuid Institiúid Basel um Rialachas, Interpol agus Europol í an chomhdháil bhliantúil seo tríd an nGrúpa Oibre comhphárteach ar Airgeadas Coiriúil agus Criptea-airgeadraí.

Tá sé mar aidhm ag an gcomhdháil cumais an lucht freastail a mhéadú chun sciúradh airgid fíorúil atá bunaithe ar shócmhainní agus coireanna criptithe-chumasaithe eile a imscrúdú agus a ionchúiseamh go rathúil.

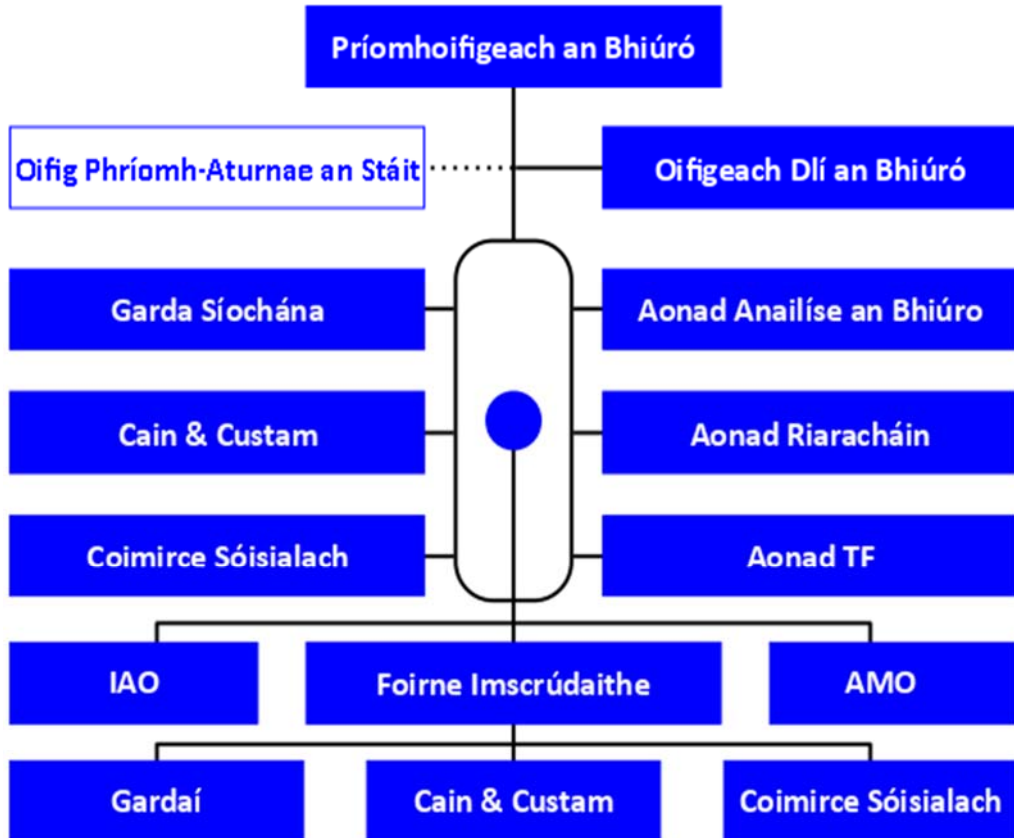


#### *23<sup>ú</sup> Comhdháil Náisiúnta Bhliantúil na nIonchúisitheoirí*

Thug Oifigeach Biúró an Gharda Síochána cur i láthair dar teideal "Airgeadraí Fíorúla – Réamhrá do Chleachtóirí Coiriúla" ag an Stiúrthóir Ionchúiseamh Poiblí An 23 Comhdháil Náisiúnta Bhliantúil na nIonchúisitheoirí Dé Sathairn an 19 Samhain 2022 san Ionad Comhdhála Náisiúnta, Baile Átha Cliath.



Léaráid: Eagrú an Bhiúró



Cuid a hAon

*Forbhreathnú ar an mBiúró um Shócmhainní Coiriúla, a Oifigigh agus a Fhoireann*

*Fágadh an leathanach seo folamh d'aon ghnó*



# Cuid a Dó

## *Imscrúduithe an Bhiúró um Shócmhainní Coiriúla*

### Imscrúduithe

Le linn 2022, lean Oifigigh an Bhiúró ag feidhmiú na gcumhachtaí agus na ndualgas ar dílsíodh dóibh faoi alt 8 den Acht CAB.

Tá sé tábhachtach le tabhairt ar aird, cé go gcoinníonn Oifigigh an Bhiúró na dualgais agus na cumhachtaí a thugtar dóibh de bhua a n-oifige roimhe seo dá máthaireagraíochtaí faoi seach, go bhfaigheann siad cumhachtaí nua go háirithe dá ról mar Oifigigh an Bhiúró. Ina measc seo tá an chumhacht chun na nithe seo a leanas a fháil agus a fhorghníomhú:

1. Barántais chuardaigh CAB de bhun alt 14 den Acht CAB;
2. Orduithe Táirgthe chun ábhar a chur ar fáil don CAB de bhun alt 14A den Acht CAB.

Tá na cumhachtaí seo le fáil in alt 14 agus 14A den Acht CAB, arna leasú.

Rinne an Biúró a chuid imscrúduithe i rith 2022 le comhoibriú agus cúnaimh ó phearsanra an Gharda Síochána ó Rannáin an Gharda Síochána agus freisin ó Ionaid Náisiúnta an Gharda Síochána atá ceangailte le Coireacht Eagraithe agus Thromchúiseach (OSC), Ordú Speisialta um Thaicticí agus Oibríochtaí (ÚABÁC) agus Seirbhís Náisiúnta faisnéise Coireachta agus Slándála an Gharda Síochána (GNCSIS). Thacaigh Oifig na gCoimisinéirí Ioncaim le himscrúduithe freisin.

Lean an Biúró ag comhoibriú le hIonaid imscrúduithe Speisialta na Roinne Cosanta Sóisialta maidir lena nimschrúduithe in 2022. Bhí an cúnaimh

leanúnach seo ríthábhachtach don rath a bhí ar dhíriú ar fháltais an iompair choiriúil le linn 2022.

Le linn 2022, rinne an Biúró daichead a naoi (49) oibríocht chuardaigh [níos mó ná sprioc an Chomhaontaithe Seachadta Feidhmíochta de thríocha a cúig (35)] comhdhéanta de chéad tríocha a ceathair (134) cuardach aonair i fiche (20) contae.

### Alt 14

Foráiltear le halt 14 den Acht CAB do bharántais chuardaigh CAB. Faoi alt 14(1), féadfaidh Oifigeach Biúró, atá ina bhall den Gharda Síochána, iarratas a dhéanamh chun na Cúirte Dúiche ar bharántas chun fianaise a bhaineann le sócmhainní nó fáiltais a thagann as iompar coiriúil a chuardach.

Foráiltear le halt 14(2) & (3) go n-eiseofar barántas chuardaigh den chineál céanna in imthosca a bhaineann le práinn trína ndéantar an t-iarratas a dhéanamh chun na Cúirte Dúiche a bheith neamhphraiticiúil. Féadfaidh Oifigeach Biúró atá ina bhall den Gharda Síochána nach bhfuil faoi bhun céim an Cheannfoirt an barántas seo a eisiúint.

Le linn 2022, rinneadh gach iarratas faoi alt 14 chun na Cúirte Dúiche agus níor eisíodh aon bharántais de bhun alt 14(2).

Feidhmíonn barántas chuardaigh alt 14 trí chead a thabhairt d'Oifigeach Biúró ainmnithe, atá ina bhall den Gharda Síochána, in éineacht le daoine eile den sórt sin a mheasann an tOifigeach Biúró a bheith riachtanach, ábhar a chuardach, a urghabháil agus a choinneáil ag an áit atá ainmnithe.

## Cuid a Dó

### Imscrúitithe an Bhiúró um Shócmhainní Coiriúla

Is díol suntais é seo sa mhéid go gceadaíonn sé don chomhalta den Gharda Síochána cibé daoine eile a mheasann an tOifigeach Biúró a bheith riachtanach a bheith in éineacht leis/léi, lena n - áirítear daoine atá cáilithe go teicniúil agus/nó go gairmiúil, chun cabhrú leis/léi sa chuardach. Feictear na barántais seo mar uirlis thábhachtach a ligeann don Bhiúró a chuid imscrúduithe a dhéanamh de bhun a shainchúraim reachtúil.

Le linn 2022, d'fhorghníomhaigh an Biúró céad tríocha a ceathair (134) barántas maidir le díriú ar ghrúpaí coireachta eagraithe.



Oifigigh an Bhiúró le linn oibríochta

Baineadh úsáid as barántais alt 14 chun go leor áiteanna cónaithe príobháideacha a chuardach chomh maith le hoifigí gairmiúla agus gnóthais eile. Mar thoradh air seo gabhadh airgead tirim, feithiclí, trealamh leictreonach agus earraí dearthóra.

## Alt 14A

Cuireadh alt 14A isteach leis an Acht PoC 2005. Foráiltear leis an gcuid seo d'iarratais a dhéanfaidh Oifigeach Biúró, atá ina bhall den Gharda Síochána freisin, iarratas a dhéanamh chun na Cúirte

Dúiche ar ordú a dhírítear ar dhuine ainmnithe ábhar a chur ar fáil d'Oifigeach an Bhiúró.

Baineadh úsáid go príomha as Orduithe Táirgthe alt 14A chun fianaise a ardú ó roinnt institiúidí airgeadais sa Stát. Baineann an t-ábhar a fhaightear le sonraí baincéireachta, agus i go leor cásanna, le haistriú suimeanna móra airgid idir chuntais.

Mar thoradh ar an bhfaisnéis a fuarthas, bhí an Biúró in ann an fhianaise seo a úsáid in imscrúduithe leanúnacha ar roinnt daoine a chreidtear a bhfuil sócmhainní acu a léiríonn, go díreach nó go hindíreach, fáltais na coireachta. Le linn 2022, d'fhorghníomhaigh an Biúró trí chéad tríocha a haon (331) ordú de bhun alt 14A.

## Iarratais a rinneadh le linn 2022

Tugtar breac-chuntas sa tábla thíos ar líon na n - iarratas a rinneadh faoi ailt 14 agus 14A den Acht CAB, arna leasú.

Iarratais faoi alt 14 & 14A den Acht CAB, 1996 & 2005

Cur síos	Iarratas	
	2022	2021
Barántais chuardaigh faoi alt 14 den Acht CAB, 1996 & 2005	134	189
Orduithe chun ábhar a chur ar fáil faoi alt 14A den Acht um CAB, 1996 & 2005	331	370

*Féadfaidh figiúr Alt 14/14A athrú ar bhonn bliantúil agus tá sé ag brath ar chásanna.*

## Cuid a trí

# Gníomhartha faoin Acht um Fháltais ó Choireacht 1996 go 2016

### Réamhrá

Cuireann an tAcht um Fháltais ó Choireacht 1996 go 2016 ("An tAcht PoC") ar chumas na hArd-Chúirte orduithe a dhéanamh chun an mhaoin lena mbaineann a chaomhnú agus, nuair is cuí, a dhiúscairt agus chun foráil a dhéanamh i dtaobh nithe gaolmhara.

Leis an Acht PoC, ligtear don Ard-Chúirt a chinneadh, ar an ualach sibhialta cruthúnais, an ionann sócmhainn, go díreach nó go hindíreach, le fáltais ó iompar coiriúil.

In 2005, leasaíodh an tAcht PoC chun go bhféadfaí na himeachtaí a thionscnamh in ainm an Bhiúró in ionad a Phríomhoifigigh Biúró. Ar an ábhar sin ó 2005, tugadh gach iarratas a rinne an Biúró in ainm an Bhiúró.

Cuirtear tús le himeachtaí na hArd-Chúirte trí iarratas a dhéanamh faoi alt 2(1) den Acht um FC atá bunaithe ar mhionscríbhinn a bheidh mionnaithe ag Príomh-Oifigeach an Bhiúró i gcónaí.

Mionnaíonn finnítithe ábhartha mionnscribhinní eile, Oifigigh an Bhiúró agus baill foirne an Bhiúró san áireamh, baill den Gharda Síochána ó lasmuigh den Bhiúró, Próifíleoirí Sócmhainní Rannáin agus i gcásanna áirithe, ag oifigigh ó ghníomhaireachtaí forfheidhmithe dlí ó lasmuigh den dlínse san áireamh.

Foráiltear leis an Acht PoC gur féidir leis tairiscint tosaithe a thabhairt ar bhonn ex-parte. Ciallaíonn sé seo go ndéanann an Biúró a iarratas faoi alt 2(1) den Acht PoC gan ceanglas fógra a thabhairt don duine dá ndéantar difear (an freagróir).

Mairfidh an t-ordú alt 2(1) ar feadh lá is fiche mura ndéantar iarratas faoi alt 3 den Acht PoC laistigh den tréimhse sin. Foráiltear le halt 2 den Acht PoC freisin gur cheart fógra a thabhairt don duine lena mbaineann le linn na tréimhse seo.

Ceadaítear do thréimhse níos faide chun sócmhainní a chalcadh faoi alt 3 den Acht PoC. Ní mór a thabhairt ar aird gur féidir tús a chur le himeachtaí faoin Acht PoC gan ordú calctha faoi alt 2(1) trí thairiscint tosaithe a eisiúint de bhun alt 3(1). Ní dhearnadh aon orduithe den sórt sin in 2022.

Cé nach mór tús a bheith curtha le cásanna faoi alt 3 taobh istigh d'fhiche haon lá d'ordú alt 2, go praiticiúil, d'fhéadfadh go dtógfadh sé roinnt mhaith ama sula dtagann éisteacht alt 3 os comhair na hArd-Chúirte. Tugtar fógra don duine lena mbaineann (an freagróir) maidir leis an éisteacht faoi alt 3 agus tá an duine sin i dteideal freastal ar an éisteacht agus an tabhairt faoin gcás maidir le sócmhainn ar leith.

I gcásanna nach bhfuil sé d'acmhainn ag an bhfreagróir íoc as ionadaíocht dhlíthiúil, is féidir leis an bhfreagróir iarratas a dhéanamh chuig an gCúirt ar chúnamh dlíthiúil a fháil faoi Scéim um Chúnamh Dlí atá i bhfeidhm chun na críche sin.

Sa bhealach sin, déantar cinnte de go gcomhlíontar an rochtain ar ionadaíocht dlí i gcásanna a bhaineann leis an mBiúró, ar choinníoll go gcomhlíontar na critéir riachtanacha don scéim.

## Cuid a trí

### Gníomhartha faoin Acht um Fáltais ó Choireacht 1996 go 2016

Má thaispeántar sa deireadh sástacht na hArd-Chúirte tar éis éisteacht alt 3 go léiríonn an tsócmhainn fáltais an iompair choiriúil, go díreach nó go hindíreach, ansin déanfaidh an chúirt ordú lena ndéanfar an tsócmhainn sin a chalcadh.

Mairfidh an t-ordú sin seacht mbliana ar a laghad agus le linn na tréimhse sin, féadfar don fhreagróir nó aon pháirtí eile a éilíonn úinéireacht a bheith aige ar an maoin iarratas a dhéanamh go n-athrófaí an t-ordú cúirte i leith na maoin.

Ag deireadh na tréimhse de seacht mbliana, féadfaidh an Biúró imeachtaí a thionscnamh ansin chun an tsócmhainn a aistriú chuig an Aire Caiteachais agus Athchóirithe Poiblí nó chuig daoine eile den sórt sin de réir mar a chinneann an chúirt faoi alt 4 den Acht PoC. Le linn na n-imeachtaí seo, tugtar fógra arís do gach páirtí ábhartha agus féadfaidh siad iarratais a dhéanamh chun na cúirte.

Roimh dheireadh na tréimhse seacht mbliana, féadfaidh an chúirt Ordú Diúscartha Toilithe faoi alt 4A den Acht PoC a dheonú ar thoiliú an fhreagróra iomchuí.

### Athbhreithniú ar Alt 1A

Leasaíodh an tAcht um FC leis an Acht PoC (Leasú), 2016. Déantar foráil leis an leasú seo, sa chás go bhfuil Oifigeach de chuid an Bhiúró in áit phoiblí, nó in áit eile ina bhfuil sé údaraithe nó ina bhfuil cuireadh faighte aige, nó áit ina bhfuil sé ag déanamh cuardaigh, agus go bhfaigheann sé réadmhaoin a cheapann sé atá ina fáltais choiriúla le luach nach lú ná €5,000, gur féidir leis an Oifigeach na

réadmhaoin a urghabháil do thréimhse nach mó ná fiche ceathair uair an chloig.

Féadfaidh an Príomhoifigeach Biúró, le linn na tréimhse ceithre huair is fiche, an réadmhaoin a údarú go ceann tréimhse suas le lá is fiche ar choinníoll go bhfuil:

- a) sé sásta go bhfuil forais réasúnacha drochamhrais ann gur fáltais ó choireacht na réadmhaoin, go hiomlán nó go páirteach, go díreach nó go neamhdhíreach,
- b) sé sásta go bhfuil forais amhrais ann nach bhfuil méid iomlán na réadmhaoin níos lú ná €5,000,
- c) sé sásta go bhfuil an Biúró ag déanamh imscrúdú i dtaobh cibé an bhfuil nó nach bhfuil forais leordhóthanacha ann chun iarratas a dhéanamh chun na cúirte ar ordú eatramhach nó ar ordú idirbhreitheach i leith na maoin agus,
- d) forais réasúnacha aige chun a chreidiúint go bhféadfar, go hiomlán nó go páirteach, an mhaoin a dhiúscairt, go hiomlán nó go páirteach, d'éagmais údaraithe, go ndiúscrófar í nó go ndéileálfar léi ar shlí eile, nó go laghdófar a luach, sula bhféadfar iarratas den sórt sin a dhéanamh.

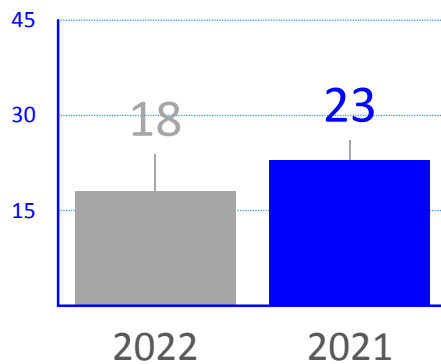
### Cásanna tosaithe

Cuireadh tús le hocht gcás déag (18) nua faoin Acht PoC le linn 2022. Cuireadh tús le hocht gcás déag (18) trí imeachtaí a eisiúint trí fhorarratas tionscnaimh faoi alt 2.

Tá obair mhór déanta ag an mBiúró ag ullmhú na n-imscrúduithe seo chun ligean dó na cásanna seo a thabhairt in 2022.

Rinne an Biúró imscrúduithe agus chuir sé tríocha (30) comhad nua PoC faoi bhráid Rannóg Sócmhainní Coiriúla Oifig an Phríomh-Atur nae Stáit lena gcur ar aghaidh trí na Cúirteanna ag comhlíonadh ár dtiomantais tríocha (30) comhad nua PoC a chur isteach mar atá leagtha amach sa Chomhaontú Seachadta Feidhmíochta (PDA) 2022.

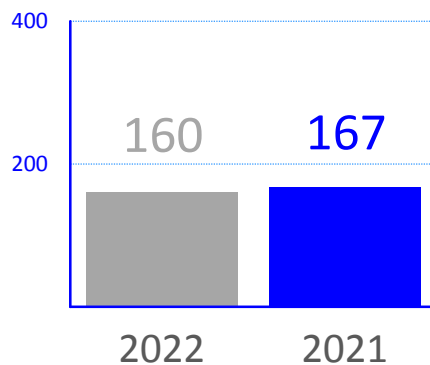
Cásanna nua POC tugtha os comhair na hArd-Chúirte



### Athbhreithniú ar Alt 2(1)

Nuair a rinneadh anailís orthu, mhéadaigh líon na sócmhainní a bhfuarthas ordú ina leith faoi alt 2(1) i gcomparáid le 2021 ó céad seasca a seacht (167) in 2021 go dtí céad seasca (160) sócmhainní in 2022.

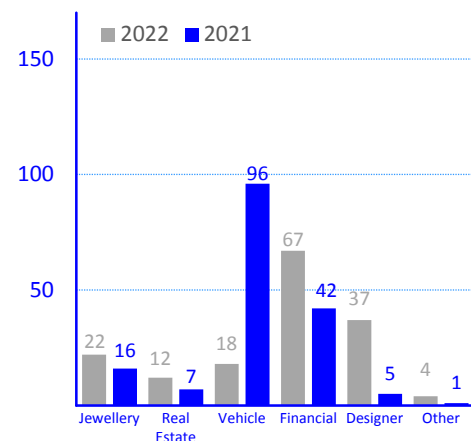
Sócmhainní a ndearnadh Orduithe alt 2(1) ina leith



Féadfaidh líon na sócmhainní a ndearnadh orduithe ina leith faoi alt 2(1) athrú ar bhonn bliantúil agus braitheann sé ar an gcás.

Le linn 2022, ghlac an Biúró imeachtaí maidir le cineálacha éagsúla sócmhainní. Chun críocha próifílithe, déantar na sócmhainní a mhiondealú ina seodra, ina maoin, ina bhfeithiclí, ina n-earraí airgeadais, ina n-earraí dearthóra agus eile.

Sócmhainní a ndearnadh orduithe alt 2(1) ina leith Miondealú ar shócmhainní de réir cineál sócmhainne



### Miondealú Luachála

Tá na figiúirí maidir le seodra, maoin, feithiclí, earraí dearthóra, airgeadais agus rudaí eile bunaithe ar an luach measta a chuireann an Biúró ar an tsócmhainn tráth déanta an iarratais faoi alt 2(1) den Acht PoC.

Ba ionann luach na gcéad seasca (167) sócmhainn calctha faoi alt 2 den Acht PoC i rith na bliana 2022 agus €5,184,599. Tá miondealú ar an bhfigiúr seo mionsonraithe sa tábla thíos.

## Cuid a trí

### Gníomhartha faoin Acht um Fháiltais ó Choireacht 1996 go 2016

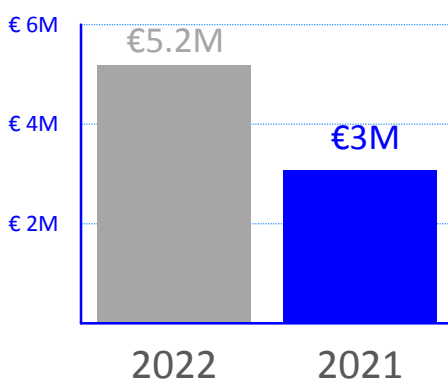
#### Anailís ar ordú alt 2 de réir Cineál Sócmhainne

Cur síos	€
Seodra	222,350
Eastát Réadach	1,270,144
Feithiclí	412,589
Airgeadas	3,218,391
Earraí Dearthóra	31,495
Eile	29,630
<b>Iomlán</b>	<b>5,184,599</b>

Léiríonn torthaí na bliana 2022 i gcomparáid le 2021 go bhfuil méadú €2.117m tagtha ar luach na sócmhainní a bhí calctha faoi alt 2(1) ón mbliain roimhe sin nuair a bhí an luach €3.068m. Tugann an Biúro ar aird an méadú ar luach sócmhainní.

Athraíonn luach na sócmhainní i ngach cás ag brath ar cibé an ndírítear ar shócmhainní ardluacha chuig sócmhainní ar luach íseal. Tá luach na n-orduithe sin idir €9,718 agus €1,948,147.

#### Luach na sócmhainní atá calctha faoi alt 2(1)



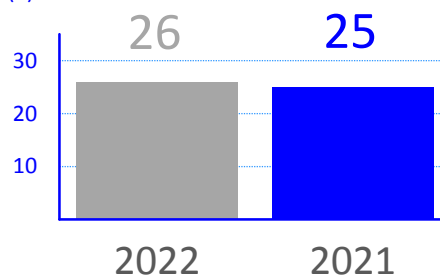
### Athbhreithniú ar Alt 3

Déantar ordú alt 3(1) ag deireadh na héisteachta inar chinn an Ard-Chúirt gurb ionann sócmhainn nó sócmhainní áirithe agus fáiltais ó iompar coiriúil.

Dá réir sin, is ábhair don Ard-Chúirt iad an dáta agus fad na héisteachta agus ní faoi rialú díreach an Bhiúro é.

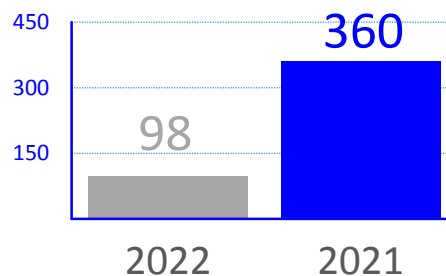
Le linn 2022, bhí orduithe déanta faoi alt 3(1) ag sé chás is fiche (26) os comhair na hArd-Chúirte, ar luach €4,536,302.

#### Líon na gcásanna ina ndearnadh orduithe faoi alt 3(1).



Tháinig laghdú ar líon na sócmhainní a ndearna an Ard-Chúirt orduithe ina leith de bhun alt 3(1) ó thrí chéad seasca (360) sócmhainn in 2021 go nócha a hocht (98) sócmhainn in 2022.

#### Sócmhainní a ndearnadh orduithe alt 3(1) ina leith.



Féadfaidh líon na sócmhainní a ndearnadh orduithe ina leith faoi alt 3(1) athrú ar bhonn bliantúil agus braitheann sé ar an gcás.

Ba ionann luach na n-ocht sócmhainn is nócha (98) a ndearnadh orduithe alt 3 ina

leith le linn na bliana 2022 agus €4,536,302.

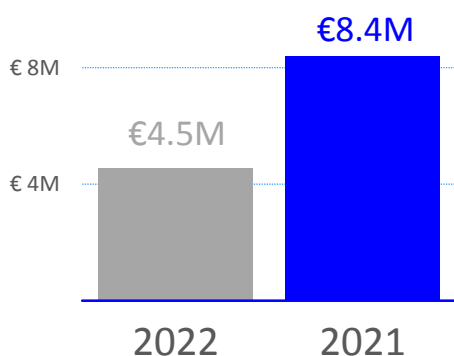
Tá miondealú ar an bhfigiúr seo mionsonraithe sa tábla thíos.

Anailís ar ordú alt 3 de réir Cineál Sócmhainne

Cur síos	€
Seodra	258,300
Eastát Réadach	1,770,000
Feithiclí	211,739
Airgeadas	2,217,213
Earraí Dearthóra	3,460
Eile	75,590
<b>Iomlán</b>	<b>4,536,302</b>

Léiríonn torthaí 2022 i gcomparáid le 2021, cé gur mhéadaigh líon na sócmhainní, tháinig laghdú ar luach na sócmhainní calctha alt 3(1) faoi €3.851 ón mbliain roimhe sin nuair ba é €58.387 an luach.

Luach na sócmhainní atá calctha faoi alt 3(1)



### Alt 3(3)

Foráiltear le halt 3(3) den Acht PoC d'ordú atá ann cheana faoi alt 3(1) a athrú nó a urscaoileadh. Is féidir leis an bhfreagróir iarratas a dhéanamh de bhun alt 3(3) i gcás a thógann an Biúró nó aon duine eile a éilíonn úinéireacht na maoine.

Cé go bhfuil alt 3(3) ag machnamh den chuid is mó go ndéanann freagróir iarratas i gcás, is féidir le daoine a éilíonn úinéireacht ar mhaoin an ábhair é a dhéanamh freisin, rud a thugann deis d'íospartaigh na coireachta iarratas a dhéanamh chun an céanna a thabhairt ar ais.

Tugann Alt 3(3) deis freisin do na daoine leasmhara sin ordú alt 3(1) a athrú nó a urscaoileadh nuair is féidir a shuíomh, chun sástacht na cúirte, nach fáltais ó iompar coiriúil an tsócmhainn atá i gceist.

Rinneadh ordú amháin den sórt sin faoi alt 3(3) den Acht PoC le linn 2022.

### Cás 1:

In 2021, dhaingnigh an Biúró Orduithe Ard-Chúirte faoi alt 2, 3(1) agus 7 den Acht PoC i ndáil le €21,600 a d'urghabh Gardaí i gCo. Thiobraid Árann in 2017. Fuarthas go raibh an t-airgead mar fháltais ó bhuirgléireacht i dteach fear scothaosta (éagtha).

In 2022, tar éis iarratas a dhéanamh faoi alt 3(3) den Acht PoC, tugadh an t-airgead ar ais d'eastát an Pháirtí Díobháilte.

### Miondealú Geografach

Clúdaíonn sainchúram an Bhiúró imscrúdú ar fháltais ó chásanna coireachta beag beann ar shuíomh na sócmhainní.

Le linn 2022, fuair an Biúró orduithe maidir le sócmhainní i ndáil le fáltais ó choireacht sna ceantair mhóra uirbeacha agus sna pobail tuaithe go léir.

## Cuid a trí

### Gníomhartha faoin Acht um Fháltais ó Chuireacht 1996 go 2016

Tá an Biúro tiomanta fós le díriú go gníomhach ar shócmhainní a ar fháltais iad ó iompar coiriúil, cibé áit a bhfuil siad suite, a mhéid is féidir faoin Acht PoC.

Tá a chlúdach náisiúnta á fhorbairt ag an mBiúro tuilleadh trí chúram a chur ar Phróifíleoirí Sócmhainní Rannáin. Cinnteoidh seo go ndéanfar ar spriocanna coiriúla áitiúla ar fud an Stáit le haghaidh gnímh ag an mBiúro.

## Maoin

Éilíonn aidhmeanna agus cuspóirí reachtúla an Bhiúro go ndéanfaidh an Biúro beart cuí chun cosc a chur ar dhaoine aonair atá ag gabháil do chuireacht eagraithe thromchúiseach, a thairbhíonn den chuireacht sin.

I gcásanna ina dtaispeántar gur fháltais ó iompar coiriúil an mhaoin, cuimsíonn an fhoráil reachtúil trínar féidir duine aonair, atá ag baint sult as sochar as an fáltas sin, a bheith díothach nó séanta as an tairbhe sin, gur chóir é/í a dhífheistiú don mhaoin.

D'fhéadfadh sé go n-éileodh an beartas seo de chuid an Bhiúro maoin a shaothrú, d'ainneoin go bhfanann an mhaoin i gcásanna áirithe i gcothromas diúltach.

Déantar é seo chun a chinntiú nach gceadaítear dóibh siúd a bhfuil baint acu le cuireacht a bheith in ann tairbhe a bhaint as fáltas na cuireachta.

## Feithiclí

Leanann an Biúro ag tabhairt ar aird an spéis atá ag na daoine a bhfuil baint acu leis an gcuireacht eagraithe

thromchúiseach i bhfeithiclí ardluacha. Le linn 2022, dhírigh an Biúro ar roinnt feithiclí ar le coirpigh iad.



Sampla d'feithiclí a gabhadh

## Earraí Só

Tá an Biúro ag leanúint ar aghaidh ag díriú ar ghnóthachain a fuarthas ar dhrochbhealaí trí earraí só ard-leibhéil a urghabháil ar nós cártaí stórais, málaí láimhe dearthóra, éadaí agus coisbheart dearthóra, uaireadóirí agus tithe soghluaiste, a dtaispeántar samplaí díobh thíos:



Mála Louis Vuitton



Sála Christian Louboutin

### Cás 1:

Chuir Próifíleoir Sócmhainní Rannáin an cás seo faoi bhráid an Bhiúro agus é ceangailte le baile cúige atá suite i Lár na



Tíre. Tá na daoine aonair ina mbaill de ghrúpa coireachta eagraithe a bhfuil naisc acu le díol agus soláthar drugaí rialaithe. Bhí roinnt daoine aonair a bhí ceangailte leis an ngrúpa seo ag gabháil do ghníomhaíocht fhoréigneach a bhaineann le achran.

Mar thoradh ar imscrúdú ilghníomhaireachta an Bhiúró, eisíodh éilimh na gCoimisinéirí Ioncaim agus rinneadh ró-íocaíochtaí Leasa Shóisialaigh a mheas. Chomh maith leis sin, dheonaigh an Ard-Chúirt ordú de bhun alt 2 den Acht PoC maidir leis an méid seo a leanas:

- Ceithre (4) réadmhaoin
- Cúig (5) mótarfheithicil
- Earraí só ar luach thart ar €4,800 lena n-áirítear málaí agus sparán Louis Vuitton agus coisbheart Christian Louboutin
- Níos mó ná €50,000 in institiúidí airgeadais éagsúla
- Níos mó ná €18,000 in airgead tirim
- Dalaí Tarraingthe
- Leantóir gluaisteán Acastóra Dúbáilte Tuffmac



Dalaí Tarraingthe

#### **Cás 2:**

Rinne an Biúró imscrúduithe ar ghrúpa coireachta eagraithe Síneach a raibh baint acu le hiompar coiriúil.

Mar thoradh ar imscrúdú an Bhiúró deonaíodh orduithe ar bhonn ex-parte de bhun Alt 2 agus 7 den Acht PoC maidir leis an méid seo a leanas:

- Cúig (5) mótarfheithicil
- Earraí dearthóra ar luach níos mó ná €22,950, lena n-áirítear; Sparán agus scairf Louis Vuitton, málaí láimhe Prada, Miu Miu, Coach, Gucci agus Burberry
- Airgead tirim a urghabhadh €713,985 san iomlán; Stg £20,750 agus 9,682 RMB Síneach
- Airgead tirim i gcúig (5) chuntas bainc de bhreis ar €118,851 san iomlán



Mótarfheithicil Tesla

#### **Alt 4(1) agus 4A**

Foráiltear le halt 4(1) go n-aistrefar maoin chuig an Aire Caiteachais Phoiblí agus Athchóirithe.

Tagraíonn an t-alt seo do shócmhainní a measadh a bheith ina bhfáltais ó iompar

## Cuid a trí

### Gníomhartha faoin Acht um Fháiltais ó Choireacht 1996 go 2016

coiriúil, ar feadh tréimhse nach giorra ná seacht mbliana, agus nach ndearnadh aon éileamh bailí ina leith faoi alt 3(3) den Acht PoC.

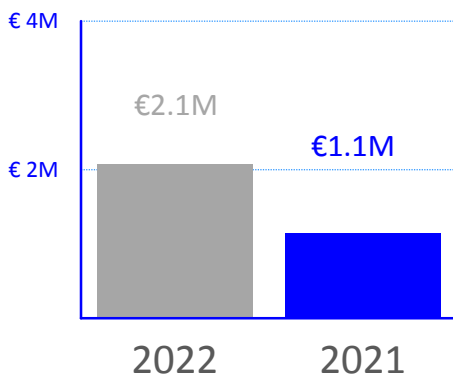


An Roinn Caiteachais  
Phoiblí agus Athchóirithe  
Department of Public  
Expenditure and Reform

Ceadaíonn Alt 4A ordú diúscartha toilithe a dhéanamh ag an bhfreagróir in iarratas de bhun an Achta PoC, rud a cheadaíonn an mhaoin a aistriú chuig an Aire Caiteachais Phoiblí agus Athchóirithe i dtréimhse níos giorra ná seacht mbliana.

Tugadh seo isteach in Acht PoC 2005 agus, go bunúsach, baineadh an ceanglas ar an mBiúró fanacht seacht mbliana sula gcuirtear cistí ar aghaidh chuig an Státchiste.

#### Luach na sócmhainní caltha faoi alt 4(1) agus 4A



Tugadh sé chás déag (16) chun críche agus tugadh chun críche iad faoi alt 4(1) agus 4A in 2022.

Le linn 2022, aistríodh €2,065,265 san iomlán chuig an Aire Caiteachais Phoiblí agus Athchóirithe faoin Acht PoC a d'eascair as diúscairtí alt 4(1) agus 4A.

#### Miondealú ar Alt 4(1) & 4A

Cur síos	Líon na gCásanna 2021	€ 2021
Alt 4 (1)	1	22,592.85
Alt 4A	12	1,121,241.29
<b>Iomlán</b>	<b>13</b>	<b>1,143,834.14</b>

Cur síos	Líon na gCásanna 2022	€ 2022
Alt 4A	16	2,065,265.03
<b>Iomlán</b>	<b>16</b>	<b>2,065,265.03</b>

Cé go bhfuil gníomhaíocht an Bhiúró ag méadú i gcónaí, féadfaidh toradh an Státchiste athrú i mbliain ar leith.

Tá sé seo mar gheall go páirteach ar an oibleagáid fanacht seacht mbliana chun ordú PoC alt 4 a thabhairt chun críche, mura bhfuil Ordú Toilithe faoi alt 4A le teacht roimh na seacht mbliana.

#### Cás 1:

Fuair an Biúró ordú de bhun alt 4A den Acht PoC os cionn €53,500 in airgead tirim agus ordú cumhachta díola alt 7 ar mhaoin shubstaintiúil atá suite in Iarthar Bhaile Átha Cliath ar luach idir €750,000-€800,000.



Eastát réadach i seilbh an Bhiúró

D'eascair imscrúdú an Bhiúró tar éis imscrúdú coiriúil in 2014. Is comhlaigh aitheanta iad na daoine aonair a bhfuil baint acu le grúpa coireachta eagraithe idirnáisiúnta a bhfuil amhras ann go bhfuil baint acu le gníomhaíochtaí sciúrtha airgid agus le hallmhairiú agus soláthar drugaí mídhleathacha in Éirinn.

### Alt 6

Foráiltear le hAlt 6 go ndéanfaidh an chúirt ordú le linn na tréimhse fad a bheidh ordú alt 2(1) nó 3(1) i bhfeidhm chun an t-ordú a athrú chun ligean don fhreagróir nó d'aon pháirtí eile:

1. Costais mhaireachtála réasúnacha nó costais riachtanacha eile a urscaoileadh; nó
2. Gnó, trádáil, gairm nó slí bheatha eile a bhaineann leis an réadmaoin a sheoladh.

Le linn 2022, rinneadh ordú amháin (1) den sórt sin ar luach €18,620 agus £280.

### Alt 7

Foráiltear le hAlt 7 go gceapann an chúirt Glacadóir a bhfuil ar áireamh ina dhualgais luach maoin atá calctha cheana féin faoi orduithe alt 2 nó alt 3 a chaomhnú nó a dhiúscairt.

In 2022, fuair an Biúró orduithe glactha maidir le céad seachtó a trí (173) sócmhainn. I ngach cás ba é Oifigeach Dlí an Bhiúró an glacadóir a cheap an chúirt.

Bhain na cásanna seo le maoin, feithiclí, earraí dearthóra, seodra agus uaireadóirí. I roinnt cásanna glacadóireachta, rinne an Ard-Chúirt orduithe le haghaidh seilbhe

agus díola ag an nGlacadóir. Ní féidir ordú glacadóireachta a dhéanamh mura bhfuil ordú alt 2 nó alt 3 i bhfeidhm cheana féin.

<b>Airgead Iomlán a thug CAB ar ais in 2022</b>	
Ar ais faoi shainchúram CAB ie, an reachtaíocht um Fháiltas ó Choireacht, Ioncam agus Leas Sóisialta	€6,337,668
Ar ais chuig na Páirtithe Díobháilithe trí S3(3) den Acht PoC	€21,600
<b>Iomlán</b>	<b>€6,359,268</b>

Cuid a trí

Gníomhartha faoin Acht um Fháiltais ó Chuireacht 1996 go 2016

Ráiteas faoi Chuntais Ghlacadóireachta

	<b>Euro€</b>	<b>Stg£</b>	<b>US\$</b>
Cuntais ghlacadóireachta iarmhéid oscailte 01/01/2022	10,511,065.40	208,054.36	657,710.60
Méideanna réadaithe, lena n-áirítear ús agus airleacain oibríochtúla agus méideanna Stg arna dtiontú go Euro	3,868,082.36	1.54	0.00
Íocaíochtaí amach, lena n-áirítear íocaíochtaí leis an Státchiste agus caiteachas glacadóireachta oibríochtúil agus méideanna Stg arna dtiontú go Euro	2,489,825.03	208,054.36 (tiontaithe go Euro)	0.00
Cuntais ghlacadóireachta iarmhéid deiridh 31/12/2022	11,889,322.73	1.54	657,710.60

# Cuid a Ceathair

## Gníomhartha Ioncaim ag an mBiúró

### Forléargas

Déanann Oifig an Bhiúró Ioncaim dualgais a chomhlíonadh i gcomhréir leis an Acht Comhdhlúite Cánacha 1997, leis an Acht Comhdhlúite Cánacha, 2010, leis an Acht Comhdhlúite Cánach Fáltas Caipitiúil, 2003, leis an Acht Comhdhlúite Dleachtanna Stampa, 1999, leis an Acht um Cháin Mhaoine Áitiúil, 2012, arna leasú (dá ngairtear na hAchtanna Cánach anseo feasta) chun cinntiú go bhfuil fáiltais na coireachta, nó coireacht amhrasta faoi réir cánach. Áiríonn sé seo gach faisnéis atá ar fáil a bhailiú ónár ngníomhaireachtaí comhpháirtíochta faoi fhorálacha alt 8 den Acht CAB.

### Feidhmeanna Cánach

Seo a leanas achoimre ar na bearta a rinne an Biúró le linn 2022 agus nuashonrú ar stádas achomhairc a rinneadh de bhun measúnuithe cánach agus cinntí a rinne an Biúró.

### Measúnuithe Cánach

Tá sé de chumhacht ag Oifig an Bhiúró Ioncaim measúnuithe a dhéanamh faoi 58 den Acht Comhdhlúite Cánacha 1997 (dá ngairtear TCA 1997 anseo feasta) - an chuid muirir.

Le linn 2022, rinneadh caoga a dó (52) duine aonair agus eintiteas corparáideach san iomlán a mheasúnú faoi fhorálacha na nAchtanna Cánach rud a sháraigh mar sin spriocanna an Chomhaontaithe Seachadta Feidhmíochta de daichead a chúig (45) measúnú as a d'eascair measúnuithe de €9m san iomlán.

### Achomhairc chuig an gCoimisiún Achomhairc Chánach

Bunaíodh an Coimisiún Achomhairc Chánach (TAC) ar 21 Márta 2016 mar chomhlacht reachtúil neamhspleách, arb é a phríomhfheidhm ná achomhairc a éisteacht, a chinneadh agus a dhiúscairt i gcoinne measúnuithe agus cinntí an Bhiúró agus na gCoimisinéirí Ioncaim maidir le cánacha agus dleachtanna de réir na reachtaíochta ábhartha.

Le linn 2021, tháinig méadú breise ar an leibhéal rannpháirtíochta idir an TAC agus an Biúró. Mar thoradh ar an rannpháirtíocht mhéadaithe rinneadh líon suntasach achomhairc a chur ar aghaidh, lena n-áirítear roinnt cásanna oidhreachta a d'éiligh tacaíocht dhlíthiúil ón Rannóg Sócmhainní Coiriúla in Oifig an Phríomh-Aturnae Stáit.

Leanann an Biúró de bheith ag plé go dearfach leis an TAC d'fhonn gach achomhairc cánach oscailte a chur ar aghaidh. Déanann Táblaí Ioncaim 1 agus 2 atá suite ag deireadh na caibidle seo achoimre ar an ngníomhaíocht achomhairc do 2022.

Amhail an 1 Eanáir 2022, bhí caoga a dó (52) cás roimh an TAC le haghaidh breithnithe. I rith na bliana, chuir an TAC in iúl don Bhiúró go bhfuarthas seacht n-iarratas déag (17) ar achomhairc breise.

Cuireadh an TAC ar an eolas dá réir sin in aon chás inar mheas an Biúró gur mhainnigh iarratas ceanglais reachtúla achomhairc bhailí a chomhlíonadh.

## Cuid a Ceathair

### Gníomhartha loncaim ag an mBiúró

Ghlac an TAC le trí (3) achomharc, dhiúltaigh sé (6) achomharc go hiomlán agus achomharc amháin (1) go páirteach.

Tionóladh deich (10) dáta éisteachta achomhairc agus líon suntasach comhdhálacha bainistíochta cásanna le linn 2022. Táthar ag súil le cinní sna cásanna sin.

Amhail an 31 Nollaig 2022, bhí caoga (50) cás san iomlán ag fanacht le breithniú ag an TAC.

Amhail an 1 Eanáir 2021, bhí achomharc amháin (1) maidir le cás inar diúltaíodh an t-achomharc, ag fanacht le cinneadh. Leanann argóintí dlí teicniúla ag cur moill ar an TAC cinneadh a dhéanamh. Dhiúltaigh an Biúró an t-iarratas achomhairc seo roimh an 21 Márta 2016.

## Bailiúcháin

Tá sé de chumhacht ag Oifig an Bhiúró loncaim gach beart is gá a dhéanamh chun dliteanais chánach a bhailiú de réir mar a bhíonn siad críochnaitheach agus dochloíte.

Tá cumhachtaí an Ard-Bhailitheora ag Oifig an Bhiúró loncaim agus saothraíonn siad fiacha cánach trí gach bealach atá ar fáil. I measc na modhanna bailiúcháin tá:

- Eisiúint éileamh – Alt 960E TCA 1997;
- Cumhacht astaithe – Alt 1002 TCA 1997;
- Gníomh Sirriam – Alt 960L TCA 1997; agus
- Imeachtaí sibhialta – Alt 960I TCA 1997.

## Aisghabhálacha

B'ionann an cháin a ghnóthaigh an Biúró i rith 2022 agus €3.8m, ag sárú na sprice €2.1m a bhain leis an gComhaontú Seachadta Feidhmíochta de €2.2m. Ghnóthaigh an Biúró cáin ó céad seasca a haon (161) duine aonair nó eintitis chorparáideacha.

Arís le linn 2022, bhí urghabháil feithiclí ag Sirriamaí loncaim, faoi fhorálacha alt 960L TCA 1997, an-éifeachtach maidir le gníomhaíochtaí bailithe forfheidhmithe a rinne an Biúró.

## Éilimh

Le linn 2022, b'ionann éilimh chánach (ús san áireamh) a seirbheáladh de réir alt 960E TCA 1997 i leith aon duine dheág (11) agus eintitis chorparáideacha agus €8.9m.

## Socraithe

Le linn 2022, shocraigh cúig dhuine dheág (15) dliteanais chánach gan íoc leis an mBiúró trí chomhaontú ar shuim iomlán €1.977m.

## Imscrúduithe

Leanann na Coimisinéirí loncaim ag obair leis na gníomhaireachtaí go léir sa Bhiúró chun na buntáistí a bhaineann le hiompair choiriúil a dhiúltú agus a bhaint de choirpigh.

Go pointe áirithe, ní bhaineann sé le cineál an iompair choiriúil, is iad na fíorais agus an fhaisnéis atá ar fáil a chinneann ríomh na measúnuithe ar spriocanna an Bhiúró.

Is minic a chuirtear moill ar mhéideanna measúnaithe a bhailiú toisc go n úsáideann na daoine aonair a ndéantar measúnú orthu a gcearta reachtúla chun achomharc a dhéanamh, athbhreithniú a dhéanamh nó dúshlán a thabhairt do na measúnuithe, bíodh sé tríd an TAC nó trí na cúirteanna.

Leanann na Coimisinéirí Ioncaim le socraíochtaí a chaibidliú le spriocanna an Bhiúró agus mura bhfuil íocaíocht le teacht, úsáid a bhaint as na modhanna bailithe go léir atá ar fáil; ceangaltán, atreorú chuig an sirriam nó breithiúnais a chlárú i gcoinne daoine aonair nó sócmhainní na ndaoine aonair.

Léirítear tionchar gníomhartha an Bhiúró, lena n-áirítear gníomhartha na gCoimisinéirí Ioncaim i bpobail, i dtuarascálacha Dea-Shaoránaigh a fuarthas ó na pobail seo. Is féidir leis na tuarascálacha seo a bheith an-tairbheach chun snáitheanna faisnéise a nascadh d'oifigigh imscrúdaithe an Bhiúró.

Mar a luadh i dtuarascálacha roimhe seo, tá go leor cineálacha iompair choiriúil ann lena n-áirítear: Goid agus Calaois, Sciúradh Airgid trí Thrádáil agus Díol Carranna athlámhe agus Soláthar Drugaí Mídhleathacha. Déantar foráil faoi alt 58 TCA 1997 d'údarás na gCoimisinéirí Ioncaim chun measúnú a dhéanamh ar ghnóthachain a fuair daoine ar dhrochbhealaí i leith cánach:

*“58.-(1) Beidh cáin inmhuirearaithe ar bhrabúis nó gnóchain d'ainneoin gurbh amhlaidh, an tráth a rinneadh measúnacht i leith cánach maidir leis na brabúis nó na gnóchain sin*

- (a) Nárbh eol don chigire an bunadh ónar eascair na brabúis nó na gnóchain sin,*
- (b) Nárbh eol don cigire gur eascair na brabúis nó na gnóchain go hiomlán nó go páirteach ó bhunadh dleathach nó ó ghníomhaíocht dhleathach, nó*
- (c) Gurbh eol don chigire gur eascair na brabúis nó na gnóchain ó fhoirse nó gníomhaíocht mhídhleathach.*

*Agus nuair a bheidh inmhuirearaitheacht na mbrabúis nó na ngnóchain sin i leith cánach á cinneadh déanfar neamhshuim d'aon cheist i dtaobh arbh ó bhunadh nó ó ghníomhaíocht nach eol nó ó bhunadh nó ó ghníomhaíocht mhídhleathach a d'eascair na brabúis nó na gnóchain sin go hiomlán nó go páirteach.*

Cuirtear cur i bhfeidhm na reachtaíochta seo i bhfeidhm go stuama trí mheasúnuithe a dhéanamh bunaithe ar na fíricí agus ar an bhfaisnéis atá ar fáil.

Maidir le 2022, bhí bailiúcháin shuntasacha cánacha agus dleachtanna ann agus le linn 2023 leanfaidh sé seo ar aghaidh agus anois go bhfuil srianta covid agus bearta tacaíochta gnó á gcur i gcrích de réir a chéile beidh Oifigigh Biúró na gCoimisinéirí Ioncaim ag athbhreithniú fiachas oidhreachta agus comhaontuithe ina bhfuil íocaíochtaí imithe in éag.

Go hachomair, rinne na Coimisinéirí Ioncaim measúnú ar dhaoine aonair agus ar eintitis chorparáideacha, lena n-áirítear cásanna a thagann faoi raon leathan gníomhaíochtaí coiriúla mar atá thíos:

## Cuid a Ceathair

### Gníomhartha Ioncaim ag an mBiúró

Gníomhaíocht Choiriúil	Líon na gCásanna	Luach na Measúnuithe
Earraí Góchumtha	1	€6,853
Gaolmhar le Carranna	1	€284,897
Sciúradh Airgid	8	€1,155,196
Gadaíocht & Calaois	19	€4,735,672
Gaolmhar le Drugaí	23	€2,801,270
		<b>€8,983,888</b>

### Feidhmeanna Custaim & Máil

Tacaíonn feidhmeanna Custaim agus Máil an Bhiúró le gach imscrúdú trí aon saincheisteanna a bhaineann le hábhar a shainnithint laistigh den raon leathan reachtaíochta, faisnéise agus tacaíochta oibríochta a bhaineann le Custaim.

Feidhmíonn an Biúró raon leathan cumhachtaí agus feidhmeanna Custaim lena n-áirítear idircheaptha paisinéirí, rialú allmhairithe / onnmhairithe agus scrúdú earraí, forfheidhmiú VRT, rialú ceadúnais máil agus gach coinneáil agus urghabháil gaolmhar.

Déanann grúpaí coireachta tromchúiseacha agus eagraithe i ngach dlínse iarracht rialacháin Chustaim a shárú agus iad ag iarraidh brabúis mhóra a dhéanamh agus rialuithe AE agus náisiúnta a sheachaint.

Bíonn tionchar diúltach ag na gníomhaíochtaí seo ar an tsochaí trí chistí a bhaint den Státchiste agus na cistí sin a atreorú i dtreo stíleanna maireachtála coiriúla a shaibhriú.

### Pointí Iontrála / Scoir sa Stát

Tacaíonn feidhmeanna custaim ag calafoirt agus aerfoirt, go háirithe, le himscrúduithe an Bhiúró ar ghnéithe trasdlínse na coireachta agus na mbrabús coiriúil.

Úsáideann an Biúró na cumhachtaí go léir atá ar fáil chun cosc a chur ar fháltais na coireachta, i bhfoirm ar bith, ag coirpigh trí chalafoirt agus aerfoirt.

Arís i rith 2022, rinne an Biúró monatóireacht nó tascradh ar líon



méadaithe coirpigh agus a gcomhpháirtithe agus iad a idircheapadh agus iad ag taisteal trí chalafoirt agus aerfoirt.

#### *Trádáil Mótair*

Leanann an Biúró ag imscrúdú insíothlú na trádála gluaisteán athlámhe ag grúpaí coireachta eagraithe.

Le linn 2022, rinne an Biúró imscrúduithe ar dhéileálaithe gluaisteán athlámhe arna n-oibriú ag grúpaí coiriúla nó thar a gceann. Áiríodh leis na hidirghabhálacha seo roinnt cigireachtaí ar asraonta gluaisteán athlámhe chun reachtaíocht VRT agus CBL a fhorfheidhmiú.

Aithníodh roinnt sárúithe ar Rialacháin VRT agus mí-úsáid scéimeanna CBL a bhaineann le feithiclí athlámhe agus táthar ag dul i ngleic leo go láidir.

Tá dlúthbhaint ag trádáil na ngluaisteán athlámhe idir an Biúró, Seirbhís Póilíneachta Thuaisceart Éireann (PSNI), Ioncam agus Custaim na Banríona (HMRC), Gníomhaireacht Náisiúnta Coireachta na RA (NCA), an Garda Síochána agus Coimisinéirí Ioncaim.

Ó d'fhág an Ríocht Aontaithe Margadh Aonair agus Aontas Custaim an Aontais Eorpaigh go foirmiúil i mí Eanáir 2021, tháinig foirmiúlachtaí custaim nua agus rialuithe rialála nua i bhfeidhm ar thrádáil idir an AE agus an RA.

Tar éis an Bhreitheachta, tá dlúthbhaint fós idir an Biúró agus gníomhaireachtaí forfheidhmithe eile sa Stát agus sa RA maidir leis an trádáil gluaisteán athlámhe

chun comhlíonadh reachtaíocht Custam agus CBL araon a áirithiú.

#### *Mionteagaisc Náisiúnta & Tacaíocht Oibríochtúil*

Fáiltíonn an Biúró roimh an gcúnamh oibríochta a sholáthraíonn sainréimsí laistigh de Sheirbhís Chustaim na gCoimisinéirí Ioncaim i rith na bliana.

Ba mhaith leis an mBiúró aitheantas a thabhairt, go háirithe, don tacaíocht 24 uair a thug na hAonaid Madraí Custaim i rith na bliana maidir le seacht n-oibríocht cuardaigh déag (17) ar leithligh, gach ceann acu ag baint le suíomhanna cuardaigh iolracha ar fud na tíre.

Is mór againn an tseirbhís shaineolach a sholáthraíonn an Oifig um Nochtadh na Seirbhíse Custaim Ioncaim don Bhiúró.

#### *Ioncam agus Custaim na Banríona (HMRC)*

Teastaíonn dlúthchomhar i measc údaráis inniúla ar dhá thaobh na teorann chun grúpaí coireachta eagraithe atá ag feidhmiú ar fud dlínsí a chomhrac.

Bíonn idirchaidreamh láidir ag an mBiúró go traidisiúnta le HMRC agus, go háirithe, le hOifigeach Idirchaidrimh um Choireacht Fhioscach HMRC atá lonnaithe i mBaile Átha Cliath. Leanadh le malartú rialta agus tábhachtach maidir le faisnéis choiriúil idir an Biúró agus HMRC le linn 2022 i dtaca le roinnt imscrúduithe beo. Baineann an Biúró úsáid as gach gné den reachtaíocht um chúnamh frithpháirteach, cibé acu Custaim do Chustaim nó Póilíní do Phóilíní é.

Cuid a Ceathair  
Gníomhartha Ioncaim ag an mBiúró

Táblaí Ioncaim

Tábla 1: Toradh Achomhairc Chánach

Cur síos	Líon na gCásanna
Achomhairc Oscailte amhail an 01/01/2022	52
Achomhairc arna dtarchur ó TAC	17
Achomhairc arna nGlacadh ag TAC	3
Achomhairc Diúltaithe ag TAC	6
Achomhairc arna dTarraingt siar ag an Achomharcóir	17
Cinneadh an Achomhairc ag TAC	0
Achomhairc Oscailte amhail an 31/12/2022	50

Tábla 2: Toradh na n-achomharc a dhiúltaigh an Biúró (roimh 21/03/2016)

Cur síos	Líon na gCásanna
Achomhairc Oscailte amhail an 01/01/2022	1
Achomhairc Oscailte amhail an 31/12/2022	1

Tábla 3: Measúnuithe Cánach

Cineál Cánach	Cáin €M 2021	Cáin €M 2022	Líon na Measúnuithe 2021	Líon na Measúnuit he 2022
Cáin Ioncaim	7.750	8.328	307	268
Cáin Ghnóthachan Caipitiúil (CGC)	0.021	0.256	1	4
Cáin Chorparáide (CC)	0.050	0.00	1	0
ÍMAT/ÁSPC	-	0.021	-	3
Cáin bhreisluacha (CBL)	0.094	0.478	8	9
Cáin Fháiltas Caipitiúil (CFC)	0.125	0.125	5	5
Cáin Mhaoine Áitiúil (LPT)	-	-	-	-
Cáin Conarthaí Iomchuí Dleacht Stampála	-	0.030	-	1
	-	-	-	1
<b>Iomlán</b>	<b>8.040</b>	<b>9.238</b>	<b>322</b>	<b>291</b>

Cuid a Ceathair  
Gníomhartha Ioncaim ag an mBiúró

Tábla 4: Cáin agus Ús a Bailíodh

Cineál Cánach	Cáin €M 2021	Cáin €M 2022	Líon na mBailiúchán 2021	Líon na mBailiúchán 2022
Cáin Ioncaim	3.189	3.036	76	260
Cáin Ghnóthachan Caipitiúil	0.012	-	1	-
Cáin Chorporáide	0.029	0.007	2	3
ÍMAT/ÁSPC	0.022	0.212	10	28
Cáin Bhreisluacha	0.700	0.409	14	62
Cáin Fháiltas Caipitiúil	0.065	-	4	-
Cáin Mhaoine Áitiúil	0.024	0.056	70	75
Custaim agus Mál	-	0.107	-	2
<b>Iomlán</b>	<b>4.041</b>	<b>3.827</b>	<b>177</b>	<b>430</b>

Tábla 5: Cáin agus Ús a Éilítear

Cineál Cánach	Cáin €M		Ús €M		Iomlán €M		Líon na gCásanna	
	2021	2022	2021	2022	2021	2022	2021	2022
Cáin Ioncaim	3.242	3.510	1.676	2.562	4.918	6.07	24	22
CGT	-	0.010	-	0.012	-	0.02	-	1
CT	0.027	-	0.002	-	0.029	-	1	-
ÍMAT/ÁSPC	-	-	-	-	-	-	-	-
CBL	0.049	1.609	0.008	1.133	0.057	2.74	1	1
CFC	0.087	-	0.059	-	0.146	-	1	-
RCT	-	0.036	-	0.033	-	0.07	-	1
<b>Iomlán</b>	<b>3.405</b>	<b>5.165</b>	<b>1.745</b>	<b>3.740</b>	<b>5.150</b>	<b>8.90</b>	<b>27</b>	<b>25</b>

Cuid a Ceathair  
Gníomhartha loncaim ag an mBiúró

Tábla Custaim

Custaim	Sprioc	Aschur
<b>Tacaíocht Oibríochtúil &amp; Idirchaidreamh</b> Atreoruithe airgid Alt 28 ó Chustaim próiseáilte	20	26
<b>Atreoraithe agus comhoibriú maidir le malartú faisnéise</b> Oibríochtaí comhphárteacha a dhéantar le Custaim na gCoimisinéirí loncaim	15	10*
<b>Custaim – Feidhmeanna Oifigigh Rialaithe</b> Ceadúnais mháil/Údarú VRT athbhreithnithe	5	5
Oibríochtaí comhlíontachta a rinneadh	5	5

*\*Bíonn tionchar ag nádúr na gcásanna atá á n-imscrúdú ar an gceanglas maidir le hidirghabhálacha Custaim agus dá bhrí sin bíonn tionchar aige ar leibhéal na n-imscrúduithe comhphárteacha a dhéantar i rith na bliana.*

## Cuid a Cúig

# Gníomhartha Leasa Shóisialaigh ag an mBiúró

### Forléargas

Is é ról na nOifigeach Biúró Leasa Shóisialaigh (SWBOanna) gach beart is gá a dhéanamh faoin Acht Leasa Shóisialaigh (Comhdhlúthú) 2005, de bhun a fheidhmeanna mar atá leagtha amach in alt 5(1)(c) den Acht CAB. Agus na feidhmeanna seo á gcur i gcrích acu, déanann SWBOanna teidlíocht ar íocaíochtaí leasa shóisialaigh ag aon duine atá ag gabháil do ghníomhaíocht choiriúil a imscrúdú agus a chinneadh.

Tugtar cumhacht do SWBOanna freisin faoi alt 5(1)(d) den Acht CAB imscrúdú a dhéanamh i gcás go bhfuil forais réasúnacha ann chun a chreidiúint go bhféadfadh oifigigh na Roinne Cosanta Sóisialta a bheith faoi réir bagairtí nó cineálacha eile imeaglaithe.

Le linn 2022, atreoraíodh dhá chás (2) nua chuig an mBiúró faoi alt 5(1)(d).

Baineadh an luach airgeadaíochta iomlán de €5,581,620 amach mar thoradh díreach ar imscrúduithe a rinne SWBOanna in 2022. Is féidir é seo a bhriseadh síos mar seo a leanas:

### Coigilteas

Tar éis imscrúduithe a rinne SWBOanna in 2022, b'ionann na coigiltis iomlána mar thoradh ar fhoirceannadh agus scor íocaíochtaí le daoine aonair, nach raibh i dteideal íocaíochta, agus €770,524 rud a sháraigh sprioc an Chomhaontaithe Seachadta Feidhmíochta de €600k.

Tá na ceannteidil éagsúla faoinar baineadh na coigiltis seo amach liostaithe ag deireadh na caibidle seo.

### Ró-íocaíochtaí

Mar thoradh ar na himscrúduithe a rinneadh, sainithníodh agus rinneadh measúnú ar ró-íocaíochtaí i gcoinne daoine aonair mar thoradh ar ghníomhaíocht chalaíseach.

Déantar cur síos ar ró-íocaíocht mar aon íocaíocht a fhaigheann duine aonair thar thréimhse(i) ama nach bhfuil aon teidlíocht nó teidlíocht laghdaithe acu agus dá réir sin, bíonn fiachas don Roinn Coimirce Sóisialaí mar thoradh ar aon íocaíochtaí a fhaightear i leith an éilimh / na n-éileamh.

Le linn 2022, b'ionann na ró-íocaíochtaí a ndearnadh measúnú orthu agus a éilíodh agus €4,365,673 rud a sháraigh sprioc an Chomhaontaithe Seachadta Feidhmíochta de €2.2m. Tá miondealú air liostaithe ag deireadh na caibidle seo.

### Aisghabhálacha

Tá sé de chumhacht ag SWBOanna ró-íocaíochtaí a aisghabháil ó dhaoine aonair. Meastar go bhfuil ró-íocaíocht mar fhiach don Státchiste. Baineann an Biúró úsáid as roinnt bealaí chun fiacha a aisghabháil lena n-áirítear íocaíochtaí trí chnapshuim agus / nó socrú tráthchoda.

Leasaigh alt 13 den Acht Leasa Shóisialaigh 2012 an tAcht Leasa Shóisialaigh (Comhdhlúthú) 2005 maidir le ró-íocaíochtaí leasa shóisialaigh a aisghabháil trí asbhaintí seachtainiúla ó

theidlíochtaí leanúnacha leasa shóisialaigh duine. Ceadáíonn an leasú seo asbhaint a dhéanamh ar mhéid suas le 15% den ráta pearsanta seachtainiúil is iníochta gan toiliú an duine aonair.

Bhí ról lárnach ag an mBiúró maidir le cumhachtaí breise a thabhairt isteach chun fiacha a aisghabháil trí imeachtaí Fógra Ceangaltáin. Tugann an tAcht Leasa Shóisialaigh agus Pinsean 2013 an chumhacht d'Oifigigh Leasa Shóisialaigh méideanna ó íocaíochtaí a choinnítear in institiúidí airgeadais nó atá dlite ag fostóir a cheangal le duine a bhfuil fiachas aige ar an Roinn Cosanta Sóisialta.

In 2022, d'éirigh leis an mBiúró airgead dlite mar gheall ar ró-íocaíochtaí leasa shóisialaigh a tugadh fógra agus éileamh ina leith a aisghabháil trí ghníomh um Ordú Astaithe de bhun Chuid 11A den Acht Leasa Shóisialaigh (Comhdhlúthú), 2005.

Foráil reachtaíochta is ea í seo a fuarthas go raibh sí d'ardluach do SWBOanna ó thaobh fiachas gan íoc de. Tar éis rath na n-orduithe astaithe seo, rinne an Biúró na cumhachtaí seo a fheabhsú tuilleadh trí na leasuithe beartaithe ar an Acht Leasa Shóisialaigh (Comhdhlúthú), 2005.

Mar thoradh ar ghníomhartha ag SWBOanna, tugadh suim iomlán €445,423 ar ais don Státchiste in 2022, ag sárú an Chomhaontaithe Seachadta Feidhmíochta de €340k. Tá miondealú air sin liostaithe ag deireadh na caibidle seo.

### Achomhairc

Bhí baint ghníomhach ag an mBiúró le hathrú a chur chun cinn thar ceann na

SWBOanna maidir le leasú ar na hAchtanna Leasa Shóisialaigh.

Tháinig achtú alt 7 den Acht Leasa Shóisialaigh 2019 i bhfeidhm an 1 Samhain 2019. D'ordaigh an leasú seo, nuair a dhéanann duine achomharc i gcoinne cinnidh a rinne Oifigeach an Bhiúró Leasa Shóisialaigh, go gcuirfidh Príomhoifigeach Achomhairc na hOifige Achomhairc Leasa Shóisialaigh faoi deara go n-eiseofar treoir don iarratasóir ag iarraidh go gcuirfidh an t-iarratasóir an t-achomharc isteach tráth nach déanaí ná 21 lá ón treoir a fháil chun na Cúirte Cuarda.

Tar éis tionscnamh rathúil an Bhiúró an tAcht Leasa Shóisialaigh (Comhdhlúthú), 2005, alt 307(1A) a leasú, táthar na hachomhairc Leasa Shóisialaigh ar fad ag eascairt as cinní an Bhiúró á éisteacht sa Chúirt Cuarda. Rud nua is ea é seo agus léiríonn sé sásra achomhairc níos cuíchóirithe agus níos éifeachtaí don Bhiúro agus d'Achomharcóirí i gcoinne cinní leasa shóisialaigh CAB.

### Alt 5(1)(c) den Acht CAB 1996

#### Cás 1:

Bhí Liúntas Cuardaitheora Poist á fháil ag an duine aonair ar bhonn fadtéarmach nuair a rinne an Biúró cuardach ag an seoladh seo. Ba léir go raibh an duine aonair ina chónaí lena chailín a bhí ag fáil na híocaíochta Teaghlaigh Aontuismitheora. Léirigh an cuardach go raibh an lánúin ag maireachtáil le chéile. Le linn an chuardaigh fuarthas níos mó ná €70k in airgead tirim chomh maith le míreanna seodra só lena n-áirítear uaireadóirí dearthóra. Bhí Audi Q7 2014 ag an lánúin (ar luach €72k tráth an

cheannaigh) a ceannaíodh in 2019 in ainneoin gurbh iad íocaíochtaí de réir tástála acmhainne na RCS an t-aon ioncam a dearbhaíodh a bhí acu.

Mar thoradh ar an imscrúdú thángthas ar chuntais bhainc nár dearbhaíodh roimhe seo le taiscí substaintiúla airgid lena n-áirítear cuntas Revolut in ainm an duine aonair. Bhí lóisteálacha gan mhíniú leis an gcuntas Revolut seo de bhreis ar €85k. Bhí laethanta saoire eachtracha fairsinge tógtha acu le chéile freisin agus iad ag fáil íocaíochtaí de réir tástála acmhainne ón RCS.

Rinneadh an Liúntas Cuardaitheora Poist a dhícheadú go cúlghabhálach go 2009, rud a d'fhág go ndearnadh measúnú ar ró-íocaíocht €125k. Rinneadh íocaíocht Teaghlaigh Aontuismitheora an chailín aonair a dhícheadú go cúlghabhálach agus mar thoradh air sin rinneadh measúnú ar ró-íocaíocht €27k.

#### **Cás 2:**

Bhí íocaíocht Teaghlaigh Aontuismitheora á fáil ag an duine seo ó 2005 agus íocadh Liúntas Cúramóra léi freisin le linn na tréimhse ó 2016 go 2018. Chruthaigh imscrúdú ar a teidlíochtaí RCS go raibh an duine ina úinéir ar an dara maoin nár dearbhaíodh riamh. Tháinig sé seo chun solais nuair a d'íoc an duine aonair Cáin Mhaoine Áitiúil ar an maoin nár dearbhaíodh roimhe seo.

Chruthaigh imscrúduithe breise go raibh roinnt cuntas bainc neamhdhearbhaite aici le lóisteálacha substaintiúla airgid. Osclaíodh go leor de na cuntais neamhdhearbhaite seo in ainmneacha a

leanaí nuair a bhí siad chomh hóg le cúig bliana d'aois.

Cheannaigh an duine roinnt gluaisteán úrnua chomh maith agus íocaíochtaí de réir tástála acmhainne á bhfáil aici. Measadh nach raibh stíl mhaireachtála agus sócmhainní an duine aonair ag luí le duine a bhí ag brath ar íocaíochtaí cothaithe DSP. Mar thoradh ar an imscrúdú seo, dícheadaíodh an íocaíocht Teaghlaigh Aontuismitheora agus an Liúntas Cúramóra go cúlghabhálach agus rinneadh measúnú ar ró-íocaíocht chomhcheangailte €275k mar thoradh air.

#### **Cás 3:**

Bhí an duine á faire ag an mBiúró agus tar éis imscrúdú a dhéanamh dícheadaíodh an Pinsean Stáit Neamhranníocach ó mhí Feabhra 2018.

I mí Lúnasa 2021, rinne an duine aonair teagmháil leis an Roinn Coimirce Sóisialaí ag rá gur athlonnaigh sé go dtí an Pholainn toisc go raibh a bhean ina máinlia sa Pholainn agus d'iarr sé go n-íocfaí a phinsean isteach ina chuntas bainc ansin. Chuir an duine aonair uimhir theileafóin sa Pholainn ar fáil le haghaidh teagmhála. Cuireadh an cheist sin ar aghaidh chuig an gCoimisinéir.

Rinne SWBO's teagmháil leis an duine aonair maidir leis an uimhir a cuireadh ar fáil agus dhearbhaigh sé gur athlonnaigh sé go dtí an Pholainn. Nuair a fiafraíodh de faoina bhean chéile, dúirt an duine nach raibh sé pósta ach go raibh súil aige pósadh san earrach. Dúirt sé go raibh a pháirtí ag obair mar mháinlia sa Pholainn

agus go raibh sí ag tuilleamh thart ar €31,000 in aghaidh na bliana.

Dúirt sé freisin go raibh sé ina chónaí sa Pholainn go sealadach agus go raibh súil aige filleadh ar Éirinn. Ba é an seoladh a bhí ag an Roinn Coimirce Sóisialaí, ag an am sin, an seoladh a chuir sé ar fáil dá iarratas ar phinsean Neamhranníocach Stáit in Éirinn in 2018.

Ceistíodh an duine aonair i ndáil lena neamhláithreachacht ón Stát. Iarradh air roinnt doiciméad a sholáthar chun tacú lena dhearbhuithe go raibh sé as an tír ar feadh achair ghairid. Níor cuireadh aon doiciméid ar fáil.

Cuireadh seoladh Éireannach eile ar fáil chun cáipéisí a sheachadadh ach thug eolas áitiúil le fios nach raibh cónaí air ag an seoladh seo. Seirbheáladh doiciméid ar deireadh trí ríomhphost mar ní fhéadfaí é a aimsiú. Toisc nach bhfuarthas aon doiciméid ná teagmháil, dícheadaíodh an Pinsean Stáit Neamhranníocach go siarghabhálach go Feabhra 2018 agus rinneadh ró-íocaíocht €52,663 a mheas.

#### *Cás 4:*

Seoladh páipéir éilimh DSP chuig duine a bhí á faire ag an mBiúró (duine a bhí nasctha le figiúirí suntasacha i ngrúpa coireachta eagraithe) chuig an mBiúró le haghaidh imscrúdaithe i Meán Fómhair 2021 nuair a rinne sé iarratas ar Phinsean Stáit Ranníocach.

Rinne an SWBO teagmháil leis ag deireadh 2021 ar an teileafón, ón uimhir

theileafóin a chuir sé ar fáil ar an bhfoirm iarratais. Ní raibh aon fhreagra ann.

Rinne an duine aonair teagmháil leis an SWBO a chuir in iúl dó go raibh comhfhreagras seolta chuig a sheoladh Éireannach cláraithe ag cur síos ar na sonraí agallaimh sceidealaithe. Cuideoidh an t-agallamh leis an SWBO dul ar aghaidh go dtí an chéad chéim eile den iarratas. Chuir an duine in iúl don SWBO nach bhfuil sé in Éirinn ach sa Spáinn 'anois'. Nuair a fiafraíodh de cá fhad a bhí sé 'as baile', dúirt sé nach raibh sé in ann cuimhneamh. Dúirt sé freisin nach raibh cead aige taisteal nó go raibh sé in ann taisteal.

Chuir an SWBO in iúl dó go bhféadfadh sé a bheith i dteideal a phinsin toisc gur pinsean ranníocach a bhí ann agus a luaithe a chuirfí seoladh nuashonraithe agus sonraí cuntais bhainc ar fáil, go mbreithneofaí an pinsean le haghaidh dámhachtana a luaithe a chomhlíonfaí na coinníollacha eile.

Chuir an duine aonair in iúl don SWBO go raibh air 'labhairt le duine' faoi shonraí an tseolta a raibh cónaí air ann a thabhairt agus go bhfillfeadh sé ar ais chuig an SWBO leis na sonraí ábhartha. Bhí androgall air a áit nó a sheoladh cónaithe a nochtadh. Ní raibh aon chumarsáid eile ag an SWBO leis an duine aonair in ainneoin gur tugadh cúpla seachtain dó sula ndúnfaí an t-iarratas – éilitheoir thar lear.

Níl aon teagmháil bhreise déanta ag an duine aonair leis an mBiúró ná leis an Roinn Coimirce Sóisialaí maidir le hóc an Phinsin Stáit Ranníocach.



Tábla 1: Coigilteas Leasa Shóisialaigh

Cineál Scéime	Coigilteas 2022 €	Coigilteas 2021 €
Sochar Linbh	61,800.00	28,560.00
Liúntas Cúramóra	197,064.00	19,344.00
Liúntas Míchumais	213,506.40	396,861.60
Liúntas Cuardaitheora Poist	196,843.40	162,494.00
Íocaíocht teaghlaigh aontuismitheora	52,032.00	70,448.00
Eile	49,278.40	29,411.60
<b>Iomlán</b>	<b>770,524.20</b>	<b>707,119.20</b>

Tábla 2: Ró-íocaíochtaí Leasa Shóisialaigh

Cineál Scéime	Ró-íocaíocht 2022 €	Ró-íocaíocht 2021 €
Liúntas Cúramóra	278,522.16	55,627.60
Liúntas Míchumais	124,821.00	1,384,515.00
Liúntas Cuardaitheora Poist	2,997,155.19	1,211,898.64
Íocaíocht teaghlaigh aontuismitheora	209,870.23	98,620.53
Eile	755,304.42	85,641.80
<b>Iomlán</b>	<b>4,365,673.00</b>	<b>2,836,303.57</b>

Tábla 3: Aisghabháil Leasa Shóisialaigh

Cineál Scéime	2022 Aisghafa €	2021 Aisghafa €
Sochar Linbh	1,400.00	1,700.00
Liúntas Cúramóra	35,546.13	18,815.81
Liúntas Míchumais	87,647.00	91,243.69
Liúntas Cuardaitheora Poist	191,547.18	144,203.70
Íocaíocht teaghlaigh aontuismitheora	121,536.00	100,149.91
Eile	7,746.69	8,714.70
<b>Iomlán</b>	<b>445,423.00</b>	<b>364,827.81</b>

*Fágadh an leathanach seo folamh d'aon ghnó*

## Cuid a Sé

### Imscrúduithe suntasacha a rinne an Biúró

#### Réamhrá

Tugtar sna cásanna seo a leanas forbhreathnú ar na hiarratais rathúla a thionscain an Biúró in 2022. Léirítear sna cásanna seo éagsúlacht na sócmhainní a urghabhadh, raon geografach na ndaoine a díródh orthu agus na cineálacha coireachta a raibh na daoine aonair seo páirteach iontu.

#### Imscrúduithe 2022

##### Cás 1:

D'aithin agus dhírigh imscrúdú Biúró ar chuideachta infheistíochta a bhí ag sciúradh cistí do ghrúpa coireachta eagraithe ardleibhéil ar an t-aon sócmhainn a bhí fágtha ceangailte leis an gcuideachta, réimse talún in oirthear na tíre.

Rinneadh iarratas rathúil os comhair na hArd-Chúirte faoin Acht PoC maidir leis an maoin agus deonaíodh orduithe de bhun ailt 2, 3, 7 agus 4A den Acht PoC.

##### Cás 2:

Tar éis atreorú ó Phróifíleoir Sócmhainní Rannáin san Iardheisceart, d'éirigh leis an mBiúró díriú ar shócmhainní atá nasctha le gáinneálaí suntasach drugaí atá ag feidhmiú i mórcheantar Luimnigh.

Tar éis imscrúdú aon bhliain déag, fuarthas orduithe chun dhá (2) réadmhaoin agus conair talún a choigistiú os comhair na hArd-Chúirte.

##### Cás 3:

Tar éis imscrúdú trí bliana a rinne an Biúró ag díriú ar OCG a raibh baint aige le goid meaisíní ATM agus a bhí ag feidhmiú i limistéar na teorann, rinne

an Biúró iarratas rathúil os comhair na hArd-Chúirte chun sócmhainní substaintiúla a bhaineann le príomhbhaill den ghrúpa coiriúil a urghabháil agus a reo.

San iomlán, fuarthas orduithe PoC os cionn €439,830 in airgead tirim mar aon le feithicil agus tochtóir trí thonna déag.



Tochtóir

##### Cás 4:

Dhírigh an Biúró ar bheirt deartháireacha a raibh baint acu le OCG a bhí nasctha le feachtas ardphróifíle in Oirthuaisceart na tíre.

Fuarthas orduithe de bhun ailt 2, 3 agus 7 den Acht PoC thar shócmhainní lena n-áirítear dhá (2) mhaoin i limistéar na teorann, mótarfeithicil Mercedes Benz, veain Ford Transit, uaireadóir óir Rolex agus airgead tirim €305,415 agus Stg £370.



Airgead tirim a aimsíodh faoi tileanna dín

## Cuid a Sé

### Imscrúduithe suntasacha a rinne an Biúró

#### Cás 5:

Tar éis don Bhiúró iarratas rathúil a dhéanamh os comhair na hArd-Chúirte ag díriú ar chistí atá nasctha le comhalta suntasach de OCG mór trasnáisiúnta, thug an Chúirt Achomhairc breithiúnas a fuarthas i bhfabhar an Bhiúró maidir le cistí ar fiú €75,000 san iomlán iad a mheastar gur fáltais ó choireacht iad.

Chiallaigh cúinsí agus nádúr an cháis go raibh tábhacht ar leith leis an toradh don Bhiúró.



Airgead tirim a urghabhadh

#### Cás 6:

Agus é ag díriú ar shócmhainní gáinneálaí drugaí suntasach i mBaile Átha Cliath Thiar, d'éirigh leis an mBiúró orduithe a fháil de bhun ailt 3, 4A agus 7 den Acht PoC ar na sócmhainní seo a leanas:

- Maoin shubstantiúil
- Teach soghluaiste san Oirdheisceart
- Airgead tirim €99,630 san iomlán
- €17,575 i gcistí
- Dhá scairdscí (2)
- Ríomhaire Apple



Scairdscíonna

#### Cás 7:

Ba é an sprioc sa chás seo fear atá lonnaithe i mBaile Átha Cliath a raibh stair fhada aige le coireacht eagraithe agus gáinneáil ar dhruaí.

Mar thoradh ar imscrúdú an Bhiúró rinneadh iarratas rathúil faoi alt 3 den Acht PoC maidir le sócmhainní ardluacha lena n-áirítear maoin in oirthear na tíre, barraí óir, feithicil agus suim shuntasach airgid.



Barraí Óir 1 unsa

#### Cás 8:

Ba é an sprioc sa chás seo atreorú ó Bhiúró Náisiúnta an Gharda Síochána um Dhruaí agus Coireacht Eagraithe (GNDOCB). Bhí an sprioc nasctha go díreach le ceann de na OCGanna príomhúla gáinneála ar dhruaí atá ag feidhmiú laistigh den Stát.

Mar thoradh ar imscrúdú an Bhiúró rinneadh iarratas rathúil os comhair na hArd-Chúirte ar shuimeanna móra airgid, ar theach soghluaiste, ar fheithicil agus ar dhá (2) uaireadóir (ar luach €62,000 agus €90,200).



Airgead tirim aimsithe ag taobh an toilg

### ***Oibríocht Thor***

Seoladh Oibríocht Thor an 2 Samhain 2015 mar straitéis frith-choireachta ag an nGárda Síochána. Is é fócas Oibríocht Thor ná buirgléireacht agus coireanna gaolmhara a chosc ar fud na hÉireann, ag úsáid straitéisí atá oiriúnaithe do shuíomhanna tuaithe agus uirbeacha. Sanntar Oifig Faisnéise agus Measúnaithe an Bhiúró mar phointe idirchaidrimh d'Oibriú Thor.

Le linn 2022, lean an Biúró lena ghníomhaíochtaí ag tacú le Oibríocht Thor trí shócmhainní a bhfuil amhras fúthu a bheith díorthaithe ó ghníomhaíocht choiriúil a aithint agus a ghabháil chomh maith le caingne a dhéanamh de bhun cumhachtaí ioncaim agus leasa shóisialaigh.

### ***Oibríocht Tara***

Cuireadh tús le hOibríocht Tara, Oibríocht Náisiúnta Frithdhrugaí an Ghárda Síochána ar an 1 Iúil 2021. Leagann Oibríocht Tara fócas láidir amach le dul i ngleic le mangaireacht drugaí ar leibhéal na sráide i gcathracha, i mbailte agus i sráidbhailte ar fud na tíre.

Sanntar Oifig Faisnéise agus Measúnaithe an Bhiúró mar phointe idirchaidrimh d'Oibriú Tara.

Ó seoladh an Oibríocht Tara i mí Iúil 2021, tacaíonn an Biúró leis an oibríocht seo trí shócmhainní daoine a bhfuil baint acu le mangaireacht drugaí ar fud na tíre a aithint agus a urghabháil.

Díríodh ar oiliúint Próifíleora Sócmhainní Rannáin le déanaí chun tacú leis an oibríocht seo.

Cuid a Sé

*Imscrúduithe suntasacha a rinne an Biúró*

*Fágadh an leathanach seo folamh d'aon ghnó*

## Cuid a Seacht

### Breithiúnais shuntasacha Cúirte le linn 2022

Le linn 2022, thug na cúirteanna breithiúnais i scríbhinn sna cásanna seo a leanas:

1. An Biúró um Shócmhainní Coiriúla - v - Graham Whelan
2. An Biúró um Shócmhainní Coiriúla - v - Catherine O'Brien & Anor
3. An Biúró um Shócmhainní Coiriúla - v - Routeback Media AB t/a Local Mart agus Harry Zeman
4. An Biúró um Shócmhainní Coiriúla - v - Stephan Saunders agus Tammy Saunders

#### An Biúró um Shócmhainní Coiriúla - v - Graham Whelan

Taifead Ard-Chúirte Uimh. 2021 Uimh. 2 CAB

An Ard-Chúirt Scríofa – Arna seachadadh ag an mBreitheamh Onórach Owens an 19 Eanáir 2022.

Lua Neodrach: [2022] IEHC 26

#### Achoimre

Lorg an t-iarratas, *inter alia*, orduithe de bhun alt 3 den Acht PoC maidir le ceithre shócmhainn arb iad na hiarmhéideanna creidmheasa in dhá institiúid airgeadais i suim €75,912 agus €1,000 faoi seach, airgead tirim i suim €1,370 agus faire Audemars Piguet ar luach € 8,000 a bhí i seilbh agus faoi rialú an fhreagróra.

Mhaígh an Biúró go bhfuil an freagróir ina phríomhbhall de Ghrúpa Coiriúil Eagraithe Kinahan (OCG), OCG idirnáisiúnta a bhfuil baint aige le hallmhairiú agus dáileadh drugaí agus arm tine.

An 31 Eanáir 2019, gabhadh an freagróir de bhun barántais drugaí a

d'fhorghníomhaigh na Gardaí i seomra san Óstán Intercontinental i mBaile Átha Cliath. Fuair na Gardaí 'ticliosta' drugaí, sé fhón póca, lena n-áirítear gléas "Encrochat" a úsáideann mangairí drugaí sofaisticiúla agus coirpigh eile, méid beag drugaí rialaithe, roinnt airgid agus uaireadóir Audemars Piguet, agus an dá shócmhainn deiridh sin mar ábhar an iarratais.

Níor cheistigh an freagróir gur fáltais ó choireacht iad na sócmhainní go léir seachas an t-iarmhéid cuntais €75,912.

Glacadh leis gur tháinig foinsé €75,000 den iarmhéid seo ó 'iasacht' a chuir fear céile a aintín, an tUasal John Wilson, ar fáil don Uasal Whelan. Mhaígh an Biúró go raibh sé suntasach, cé gur aistrigh John Wilson an €75,000 isteach i gcuntas Graham Whelan i lár mhí Eanáir 2019, nár forghníomhaíodh an doiciméad iasachta go dtí an lá tar éis an chuardaigh in Óstán Intercontinental.

Luaitear sa mhionscríbhinn a chuir Niall O'Connor, an t-atar nae a ghníomhaigh i ndáil leis an gcomhaontú iasachta, faoi bhráid na Cúirte Dúiche, go bhfuair sé treoracha chun é seo a ullmhú i lár mhí Eanáir 2019.

Ina theannta sin, léirigh an Biúró gur fhostaigh John Wilson agus a bhean chéile tógálaí in 2018 chun síneadh a chur lena dteach i gCromghlinn. Íocadh an tógálaí in airgead tirim. Taispeánann admháil lámhscríbhinne a fuarthas i seomra leapa teach John Wilson íocaíochtaí iomlána de €34,900 suas go dtí an 8 Lúnasa an bhliain sin. Ní fhreagraíonn na méideanna agus na dátaí

## Cuid a Seacht

### Breithiúnais shuntasacha Cúirte le linn 2022

íocaíochta arna dtaifead ar an doiciméad seo le haon aistarraingtí ó Bhanc na hÉireann nó ó chuntais eile John Wilson.

Chuir an tUasal Wilson mionnscribhinn ar fáil sa Chúirt Dúiche a luaigh gur thug sé an €75,000 ar iasacht do Graham Whelan chun infheistíocht a dhéanamh ina ghnó, Imperium Investments Limited. Níor tugadh aon mhionsonraí i mionnscribhinní Graham Whelan nó John Wilson san iarratas ón gCúirt Dúiche maidir le gnóthaí chuideachta Whelan nó cén fáth go mbeadh an infheistíocht seo ag teastáil. Corpraíodh an chuideachta seo an 21 Meán Fómhair 2018. Scor sé i rith 2020. Ba stiúrthóir é Graham Whelan agus ba thógálaí an stiúrthóir eile.

In agallamh le hOifigigh an Bhiúró an 1 Bealtaine 2019, luaigh Graham Whelan go raibh feithicil amháin ar an mbóthar ag an gcuideachta seo. Mhaigh sé go bhfuair John Wilson an t-airgead ar iasacht chun plota talún a cheannach agus gur chosain an suíomh €48,000. Dhiúltaigh sé a chur in iúl cá raibh an láithreán agus dúirt sé freisin go raibh an láithreán faoi úinéireacht a chuideachta, Imperium Investments Limited, a raibh cuntas bainc aige.

Dúirt sé nach ndeachaigh an €75,000 isteach sa chuntas bainc sin toisc go raibh an t-airgead caltha sula bhféadfadh sé an t-airgead a aistriú. Sholáthair sé freagraí doiléire agus dhiúltaigh sé a rá cá raibh an láithreán suite, rud a d'admhaigh an chúirt, a bhain an bonn den mheáchan ba chóir dó a thabhairt dá mhínithe.

Ina theannta sin, chuir baill an Bhiúró agallamh ar John Wilson an 19 Bealtaine

2019. Is beag eolas a bhí aige ar an gcuspóir dá raibh an €75,000 á thabhairt.

#### Ar siúl:

Dheonaigh an chúirt, tar éis dí a fháil ar dtús go raibh fianaise chreidimh an Phríomhoifigigh Biúró le bunús réasúnach leis, an t-ordú substainteach de bhun alt 3 den Acht PoC, agus le linn di déanamh amhlaidh agus le linn di déanamh amhlaidh rinne achoimre ar an bhfianaise mar seo a leanas:

“52. *Ní dócha gur tairiscintí gnó a bhí sna hiasachtaí seo. Socruithe místuama a bhí iontu freisin do dhuine ar nós John Wilson atá meánaosta agus a bhfuil ioncam teoranta aige. De ghnáth, chuirfeadh aturnae cliant i riocht John Wilson ar an eolas faoi rioscaí a bhaineann le méideanna móra coigiltis a thabhairt ar iasacht gan urrús le haghaidh tionscadal doiléir d'iasachtaithe nach bhfuil aon chumas inléirithe acu aisíoc. D'fhéadfadh aturnae iarracht a dhéanamh an cliant a dhíspreagadh ó dhul ar aghaidh.*

53. *Ní léir conas a cuireadh treoir ar Niall O'Connor, aturnae a dhéanann ionadaíocht ar Graham Whelan sna himeachtaí seo, chun críocha an chomhaontaithe iasachta. Dúradh i mionnscribhinn Niall O'Connor in iarratas na Cúirte Dúiche go bhfuair sé treoracha ó John Wilson agus Graham Whelan araon.*

54. *Is léir ón bhfianaise gurbh é Graham Whelan a thionscain agus a shocraigh na margaí a bhain leis*



- an €35,000 agus an €75,000 agus gur thug siad rochtain dó ar airgead John Wilson.
55. *Ní chreidim go raibh sé i gceist ag Graham Whelan an t-airgead a aisíoc le John Wilson tar éis 5 bliana a bheith caite nó go raibh sé i gceist aige €4,500 in ús in aghaidh na bliana a íoc air. Níl mé sásta go raibh sé i gceist aige an iasacht a úsáid chun infheistíocht a dhéanamh i bhforbairt talún nó maoinne.*
- Bhí a chuid mínithe le linn a chuid agallamh le hoiffigh an Bhiúró i mBealtaine 2019 doiléir agus inchreidte. Níos tábhachtaí fós, chuir an fhianaise a thairg an Biúró ina luí orm go bhfuair Graham Whelan an t-airgead chun é a úsáid le haghaidh sciúradh airgid agus go raibh sé i gceist aige John Wilson a aisíoc ó fháltais ó chuireacht.*
56. *Cuireadh ina luí orm freisin ar an gcothromaíocht dóchúlachta gurb é seo an dara "turas go dtí an tobar" de shócmhainní John Wilson chun críche sciúradh airgid. Táim sásta ar chothrom na dóchúlachta gur tháinig an chuid is mó den airgead a d'úsáid John Wilson chun an tógálaí a íoc in 2018 ó íocaíochtaí le Graham Whelan agus gur tháinig an t-airgead seo as fáltais chuireachta Graham Whelan agus gur bhain sé leis an airgead a thug John Wilson do "Wheelie Clean" in 2017.*
57. *Tagann sé sna sála ar mo chinntí go ndearbhaíonn an fhianaise a chuir an Biúró ar fáil go bhfuil an t-iarmhéid creidmheasa de €75,000 atá caltha ina chuntas bainc gafa in alt 3(1)(a)(ii) d'Acht 1996."*
- Rinneadh achomharc ar an mbreithiúnas seo agus tugadh an breithiúnas san Achomharc a bhfuil a sonraí leagtha amach thíos.
- ### An Biúró um Shócmhainní Coiriúla - v - Graham Whelan
- Achomharc Uimh. 2022/41
- Cúirt Achomhairc Scríofa - Arna tabhairt ag an mBreitheamh Butler an 23 Nollaig 2022
- Lua Neodrach: [2022] IECA 304
- Achoimre:**
- Tá na fíricí bunúsacha mar atá thuas agus an tAchomharcóir ag srianadh a fhorais achomhairc le cruinneas chonclúid bhreitheamh na trialach gurbh ionann an t-iarmhéid €75,000 sa chuntas bainc agus fáltais na coireachta ionas go bhféadfaí é a dhéanamh go cuí ina ábhar d'ordú a rinneadh faoi alt 3 d'Achtanna PoC.
- Ar siúl:**
- Agus achoimre á déanamh ar an nglan-shaincheist - *cibé acu an ndearna an t-achomharcóir fáltas €75,000 ón Uasal Wilson thiontú ar an airgead nach raibh ina fháltais ó chuireacht i lámha an Uasail Wilson* - thug an Chúirt Achomhairc aghaidh ar cholún lárnach chosaint an achomharcóra - nach féidir le rún a cuireadh ina leith maidir lena iompar sa todhchaí stádas na maoinne a athrú sula ndearna sé aon ghníomh a bhféadfadh iompar coiriúil a bheith mar thréith aige:

“31. Is é mo thuairim go bhfuil an argóint a rinne an t-achomharcóir, cé go bhfuil an cuma uirthi go bhfuil sí tarraingteach, bunaithe ar mhíthuiscint bhunúsach toisc go gcomhcheanglaíonn sí gnéithe d'Acht 1996 agus d'Acht 2010. Rud atá tábhachtach, agus contrártha leis an mbealach inar cumadh an argóint thar ceann an achomharcóra, níl an €75,000 féin á sciúradh. Ina ionad sin, tá sé á úsáid ar bhealach trína ndéanfar fáltais eile ó choireacht, i.e. déanfar fáltais ó thrádáil drugaí an achomharcóra a sciúradh. Tá sé tábhachtach idirdhealú a dhéanamh idir an dá reacht.

Ní hionann na fáltais ó iompar coiriúil is ábhar don chion sciúrtha airgid faoi alt 7 d'Acht 2010 agus na fáltais ó choireacht is ábhar don ordú a rinneadh san Ard-Chúirt faoi alt 3 d'Acht 1996 - ná ní gá gurb ionann iad chun go dtiocfadh an t-iarratas faoi raon feidhme alt 3 d'Acht 1996.

32. Ag tosú leis an gcion maidir le sciúradh airgid faoi alt 7 d'Acht 2010, ceanglaítear leis seo go mbeidh fáltais ó iompar coiriúil ann a ndéanann an duine a dhéanann an cion bearta ina leith, inter alia, chun a bhfíorchineál a cheilt nó a chur i mbréagriocht. Sa chás seo, suíodh san fhianaise gur duine a bhí ag gabháil go gníomhach do choiriúlacht thromchúiseach an t-achomharcóir, go háirithe soláthar drugaí, agus go raibh sócmhainní aige seachas aon fhoins

dhlisteanach ioncaim a bhí ar fáil dó. Bunaíodh patrún iompair freisin a bhí comhsheasmhach le sciúradh airgid le déanaí ina bhfuair an t-achomharcóir airgead dlisteanach ón Uasal Wilson agus a d'aisíoc é ag baint úsáide as fáltais na coireachta. Chun críocha Acht 2010 is cionta drugaí an t-iompar coiriúil óna bhfaightear na fáltais. Is é an t-airgead a bhí le sciúradh ag an achomharcóir an brabús ón trádáil drugaí a raibh an Ard-Chúirt sásta go soiléir ina leith go raibh baint aige leis.

33. San iarratas a rinneadh faoi Acht 1996, féachadh leis an €75,000 a shaintréithriú mar fháltais na coireachta, ní toisc gurbh airgead é a bhí á sciúradh ag an achomharcóir ach toisc go raibh sé á úsáid ag an achomharcóir chun airgead eile a sciúradh a thagann as a rannpháirtíocht i gcionta drugaí. Mar a thug Murray J ar aird i McCormack (thuas) tá an sainmhíniú ar fháltais ó choireacht in Acht 1996 leathan. Níl sé teoranta do mhaoin a fhaightear mar thoradh ar iompar coiriúil (i.e. maoin a léiríonn, go díreach, brabúis ó ghníomhaíocht choiriúil) ach folaíonn sé freisin maoin a fhaightear i dtaca leis an iompar coiriúil.

...

38. Mar a tharlaíonn sé, sílim go bhféadfadh an fhianaise a shuíomh freisin gur tháinig an €75,000 faoi réim alt 3(1)(a)(i) mar fháltais ó

*choireacht arís, go hindíreach, faoi threoir an mhíneithe reachtúil ar fháltais ó choireacht. Is amhlaidh atá toisc go bhfuair an t-achomharcóir é i ndáil le hiompar coiriúil - sa chiall go bhfuil sé chun críocha iompair choiriúil, eadhon sciúradh airgid. Is é an difríocht idir a.3 (1)(a)(i) agus (ii) ná go n-éilíonn fo-mhír (ii) go bhfuil gaol idir an mhaoin is ábhar don iarratas agus maoin eile is fáltais ó choireacht freisin ach nach bhféachann fo-mhír (i) ach ar an maoin is ábhar don iarratas.*

*Amhail go dtarlaíonn sé toisc go n-éilíonn cion sciúrtha airgid go mbeidh fáltais ó iompar coiriúil ann is ábhar do na gníomhartha toirmisce, sa chás seo is féidir an dá fhomhír a shásamh. Ós rud é, áfach, nár áitíodh an pointe seo ar an achomharc, ní gá ná ní cuí cinneadh foirmiúil a dhéanamh ina leith seo.”*

Is céim shuntasach é an breithiúnas i bhfáltais dhlí-eolaíocht na coireachta sa mhéid gurb é an chéad uair é inar measadh gur fáltais ó choireacht iad cistí, atá inrianaithe le foinsí dlisteanacha, de bhua an cháis ina bhfaightear iad.

Taispeánann an breithiúnas seo toilteanas na cúirte breathnú níos faide ná dlisteanacht inchosanta sócmhainní ábhair – bunaithe ar chleachtadh rianaithe amháin - agus iniúchadh a dhéanamh ar chreidiúnacht na hinsinte atá mar bhunús leis an idirbheart ar féidir léi, má chinntear gur cion coiriúil í, sa chás seo sciúradh airgid - stádas na sócmhainní

sin a athrú go bunúsach i bhfáltais na coireachta.

### **An Biúró um Shócmhainní Coiriúla - v - Catherine O'Brien (aka Kate O'Brien) agus Ned Hawe**

Taifead Ard-Chúirte Uimh. 2020 Uimh. 35 CAB

Breithiúnas i scríbhinn ón Ard-Chúirt a thug an Breitheamh Owens an 16 Feabhra 2022

Lua Neodrach: [2022] IEHC 90

#### **Achoimre**

Lorg an t-iarratas, *inter alia*, orduithe de bhun alt 3 den Acht PoC maidir le feithicil Land Rover Discovery a bhí i seilbh agus faoi rialú an Chéad Fhreagróra agus cláraithe in ainm a huncail, an Dara Freagróir.

Mhaígh an Biúró gur spreag an Chéad Fhreagróir Padraig McNamara go calaoiseach chun cistí a infheistiú i ngnó tréidliachta agus maoin a cheannach tríd an ngnó sin. Go háirithe, gur sheol an tUasal McNamara €180,000 de shuim iomlán €290,000 a infheistíodh chun maoin a cheannach i gCill na Manach, Contae Chorcaí go luath in 2014. I ngan fhios don Uasal McNamara, níor leanadh leis an gceannach seo agus cuireadh an t-airgead ar ais chuig aturnae a bhí ag gníomhú thar ceann na cuideachta.

D'áitigh an Biúró gur ceannaíodh feithicil Land Rover go calaoiseach i mí Feabhra 2015 leis na cistí seo agus le cistí breise a ghoid an Chéad Fhreagróir ón Uasal McNamara trí sheiceanna a athraíodh go calaoiseach.

Dheonaigh an chúirt, tar éis di a chinneadh ar dtús go bhfuil bunús

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réasúnach le fianaise an Phríomhoifigigh Biúró, an t-ordú substainteach de bhun alt 3 den Acht PoC ar an bhfeithicil is ábhar agus, agus lena linn sin, dhírigh sí ar an bhfianaise chomhthacaíoch a cuireadh ar fáil agus ar an easpa inchreidteachta a bhain le mínithe na bhFreagróirí:

“37. *Tacaíonn roinnt “fínnéithe balbha” le gnéithe de chuntais ar imeachtaí a thug Pádraig McNamara agus daoine eile do na Gardaí a bhaineann go díreach leis an gceist ar cheart féachaint ar an ngluaisteán seo mar fháltais ó choireacht.*

38. *Is é an tátal sealadach a bhainim as an ábhar seo ná gur athraigh Catherine O’Brien seiceanna a fuair sí ó Pádraig McNamara ar ócáidí in 2014 agus in 2015 chun críocha amhail dleacht stampála agus táillí ón Oifig um Chlárú Cuideachtaí. Bhí patrún gníomhaíochta ann agus chríochnaigh dhá cheann de na seiceálacha seo ar a laghad ina cuntas reatha Permanent TSB.*

39. *Tacaíonn an t-ábhar a bhaineann le cuntas reatha Buan TSB Catherine O’Brien leis an míniú a thug Donagh Barry ó Johnson & Perrott Motors ar an gcaoi ar ghlac Catherine O’Brien le Land Rover Discovery 141 C 7913 mar chúiteamh ar sheic gan luach. Bhí an scéal faoin mála láimhe goidte ina leithscéal. Bhí ar íoc an €47,000 as an gcarr fanacht go dtabharfaí an €180,000 ar ais do na haturnaetha i Mala agus rinneadh é go gairid ina dhiaidh sin.*

...

42. *Ceannaíodh Land Rover Discovery 151 C 2667 le cúnamh seic a tharraing Pádraig McNamara i bhfabhar “CRO” ar a raibh an t-íocaí athraithe go “airgead tirim” agus an tsuim méadaithe go €21,000.*

43. *Ba ionann luach iomlán Land Rover Discovery 151 C 2667 de réir na foirme ordaithe dar dáta an 16 Eanáir 2015 agus €60,518 ar tháinig €48,518 de ó thrádáil isteach Land Rover Discovery 141 C 7913. Díorthaíodh na cistí chun an seic €11,000 a íoc leis an déileálaí mótaí atá ag íoc as Land Rover Discovery 151 C 2667 ó sheic uimhir 500019 a thug Pádraig McNamara do Catherine O’Brien.*

44. *Tá fianaise láidir ann gur athraíodh an seic seo go calaoiseach go €21,000 agus gur bhain Catherine O’Brien úsáid as an modus operandi céanna maidir le seic eile a tharraing Pádraig McNamara i bhfabhar na hOifige um Chlárú Cuideachtaí agus maidir le seic a tharraing Pádraig McNamara i bhfabhar “Ioncaim” le haghaidh dleacht stampála. Nuair a chuir na Gardaí agallamh uirthi shéan sí gur athraigh sí aon seiceanna. D’admhaigh sí go bhfuair sí an dá sheic dheireanacha ach dhiúltaigh sí gur athraigh sí iad.*

...

48. *Cuireadh isteach thar ceann Catherine O’Brien agus Ned Hawe*

gur chóir dom neamhaird a thabhairt ar an ábhar atá mar bhonn agus mar thaca ag creideamh na mBleachtair Ard-Cheannfoirt Gubbins. Cuireadh in iúl freisin gur chóir dom caitheamh leis an gcreideamh seo amhail is go bhfuil sé ar bheagán meáchain nó gan aon mheáchan toisc nár cuireadh ráitis a thug Padraig McNamara agus ábhair eile ar mhionnscríbhinn agus go bhfuil siad contrártha anois le mionnscríbhinní a mhionnaigh Catherine O'Brien.

49. Ní ghlacaim leis na haighneachtaí seo. Ceadaíonn Acht 1996 don chúirt seo ábhair a mheasfaí a bheith neamh-inghlactha a bhreithniú in imeachtaí dlí de chineálacha eile. Féadfar na hábhair seo a úsáid chun a mheas an bhfuil an chúirt seo sásta go bhfuil forais réasúnacha ann chun go gcreideann an Bleachtair Ard-Cheannfoirt Gubbins.

Tá na hábhair seo ábhartha don mheáchan ba chóir a thabhairt don fhianaise chreidimh seo. Féadfar na hábhair sin a úsáid freisin chun measúnú a dhéanamh ar inchreidteacht aon fhianaise a d'fhéadfaí a chur ar aghaidh chun tacú le cosaint lena bhféachtar lena léiriú nach fáltais ó choireacht í an mhaoin ná nach fáltais ó choireacht í.

50. Is é mo thuairim go dtugann an t-ábhar atá mar bhonn agus taca ag creideamh an Bhleachtair Ard-

Cheannfoirt Gubbins agus a ndearna mé tagairt dó i mo chonclúidí sealadacha tacaíocht an-láidir dá chreideamh go bhfuarthas Land Rover Discovery 151 C 2667 mar thoradh ar iompar coiriúil.

...

Tá mínithe i mionnscríbhinní Catherine O'Brien ar mínithe iad atá neamhdhóchúil go bunúsach. Tá roinnt mínithe a chuir sí chun cinn neamhdhóchúil toisc go bhfuil siad ar neamhréir le hábhar na gcuntas bainc nó na n-ábhar i bhfoirseáin eile a mheasaim a bheith iontaofa. Tagann mínithe eile a thug sí salach ar a mínithe níos luaithe.

...

62. Ní thugann aon mhionsonraí ná fianaise dhoiciméadach bunús leis an iasacht éilithe €50,000 ó Éamann (Ned) Haugh do Catherine O'Brien. Ní nochtann na mionnscríbhinní foinse na gcistí nó an modh chun airgead a íoc nó a fháil nó conas a caitheadh é. Níor chuir Catherine O'Brien aon fhianaise dhoiciméadach ar fáil ar thrádáil a rinne sí thar ceann AVMI Ltd nó thar ceann "Abbeyside Veterinary" ná ar thrádáil phearsanta a d'éiligh €50,000 i gcaipiteal oibre óna huncail.
63. Ní thacaíonn na ráitis a bhaineann le cuntas bainc Permanent TSB Catherine O'Brien lena héileamh go

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- raibh gnó soláthair tréidliachta á rith aici nó go bhfuair sí €50,000 chun cabhrú léi aon ghnó den sórt sin a rith.
64. Dhearbhaigh Catherine O'Brien ar mhionnscribhinn gur eisíodh an seic €47,000 ó na haturnaetha i Mala chuig "JPM Limited" ar threoracha ó Pádraig McNamara chun sonraisc a chuir sí chuig Pádraig McNamara le haghaidh earraí agus seirbhísí a urscaoileadh. Ní léiríonn cuntas bainc Catherine O'Brien caiteachas atá ag teacht lena héileamh gur thabhaigh sí costais in aon ghnó do Pádraig McNamara.
- ...
66. Dhiúltaigh an t-atornae a raibh baint aige le heisiúint an tseic €47,000 i bhfabhar Johnson & Perrott Motors agallamh a chur air san imscrúdú. Níor thacaigh deimhniú ón aturnaeseo le dearbhú Catherine O'Brien gur tugadh an seic di ar threoir Pádraig McNamara.
67. Ní dócha go dtarlóidh an t-éileamh seo gur údaraigh Pádraig McNamara an íocaíocht seo le Johnson agus Perrott Motors. Ní bhréagnaítear nach raibh Pádraig McNamara ar an eolas go raibh díolachán Dhún Garbhán tite as a chéile go dtí i bhfad tar éis an €47,000 a bheith íoctha amach.
68. Chomh fada agus a bhain sé le Pádraig McNamara ag an am sin,
- bhí €180,000 curtha ar fáil do na haturnaetha le húsáid chun díolachán a chur i gcrích. Ní raibh sé ar fáil chun íoc as jíp. Rinne an tAturnaeseo an íocaíocht le seic a tarraingíodh i bhfabhar "JPM Limited" agus ní i bhfabhar Catherine O'Brien go díreach.
69. Ina mionnscribhinn an 17 Eanáir 2022 thug Catherine O'Brien míniú iomlán difriúil ar fhoinse na gcistí a chuir ar a cumas a seic uimhir 224 a eisiúint ar €11,000. Níor tugadh aon mhíniú ar an gcaoi ar tháinig sí chun cuntas iomlán difriúil a sholáthar ar ábhair ina mionnscribhinn níos luaithe.
- ...
71. Thug sí cuntas mionchruinn ar an méid a tharla maidir le seic uimhir 500019 inar admhaigh sí gur líon sí amach an tsuim €21,000 ar an seic. Mhaígh sí gur cuireadh an figiúr seo isteach trí chomhaontú mar thoradh ar athmhuintearas idir í féin agus Pádraig McNamara ar a raibh dlite dó.
72. Níl aon mhíniú ann ar an gcúis gur tarraingíodh seic a tugadh do Catherine O'Brien, más fíor, agus é ar intinn aici go n-íocfaí an méid a bhí dlite di i bhfabhar "Airgead Tirim."
- ...
84. Mhaígh Catherine O'Brien gur thug Ned Hawe iasacht neamhfhoirmiúil €6,000 di in 2008 chun an

*mhótarfeithicil a trádáladh le haghaidh Land Rover Discovery 141 C 7319 a cheannach. Fuair Ned Hawe breithiúnas ina coinne ar €5,433.00 an 11 Meán Fómhair 2006. Caitheann sé seo roinnt amhras ar an dóchúlacht gur thug sé €6,000 ar iasacht di bliain nó dhó ina dhiaidh sin. Deir sé go bhfuil sí beagnach 90 bliain d'aois anois. Tá an smaoineamh go dtabharfadh sé iasacht €50,000 di neamhdhóchúil go bunúsach freisin.*

...

88. *Tháinig mé ar an gconclúid go bhfuil an fhianaise a cuireadh isteach thar ceann Catherine O'Brien agus Ned Hawe neamhiontaofa. Ní leor an fhianaise seo chun a chur ina luí orm go raibh mo chonclúid shealadach go bhfuil Land Rover Discovery 151 C 2667 díorthaithe ó fháltais ó choireacht agus go bhfuarthas í den chuid is mó le fáltais ó choireacht mícheart. Níl aon rud le taispeáint go mbeadh baol tromchúiseach éagóir ann sa chás go ndéanfainn ordú faoi alt 3(1) d'Acht 1996 maidir le Land Rover Discovery 151 C 2667."*

Ba chóir a thabhairt ar aird go ndearnadh achomharc ar an mbreithiúnas seo in imeachtaí ar a bhfuil taifead na Cúirte Achomhairc uimh. 2022/66, áfach, diúltaíodh an t-achomharc an 25 Iúil 2022 do mhainneachtain na nAchomharcóirí arís agus arís eile treoracha bainistíochta cás na Cúirte Achomhairc a chomhlíonadh.

## An Biúro um Shócmhainní Coiriúla - v - Routeback Media AB t/a Margadh Áitiúil agus Harry Zeman

Taifead Ard-Chúirte Uimh. 1 CAB 2018

Ard-Chúirt Neamhthuairiscithe – Arna seachadadh ag an mBreitheamh Stewart an 23 Bealtaine 2022.

### Achoimre

Lorg an t-iarratas a rinne an Biúro ordú diúscartha de bhun alt 4(1) den Acht PoC os cionn \$651,447.85, agus leas leanúnach suite faoi láthair i gCuntas Glacadóireachta atá i seilbh Bhanc na hÉireann.

D'áitigh an Biúro gurbh é foinse an mhaoinithe gníomhaíocht chaloiseach an Chéad Fhreagróra, cuideachta Sualannach, arna rialú ag an Dara Freagróir chun thart ar 90,000 síntiúsóir aineolach a spreagadh chun íoc as seirbhís síntiúis ríomhphoist i 2002 nach raibh an cumas agus/nó an rún ag na freagróirí a sheachadadh.

Dírionn na hiarratais ar dtús ar rochtain ar argóint nósanna imeachta ceartais/cothroma go háirithe, cibé acu ar tugadh nó nár tugadh dóthain deise do na freagróirí na himeachtaí bunaidh alt 3 a chosaint go háirithe i bhfianaise an Bhreithimh Uasal Feeney - diúltú bhreitheamh bhunaigh na trialach dá n-iarratas ar chúnamh dlíthiúil ar lá éisteachta alt 3 i bhfianaise neamhfheastail an Dara Freagróir agus dá bhrí sin diúltú don iarratasóir an deis é a chroscheistiú ar a mhionnscríbhinn mar fhoras don fhorriarratas sin. Ina theannta sin, iarradh ar an gcúirt scrúdú a

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dhéanamh ar mhéid agus ar chineál na héisteachta i gcuid 4 agus cibé ar thug sé seo deis bhreise do Fhreagróirí nár éirigh leo ar iarratas alt 3, argóintí a ardaíodh agus a theip orthu roimhe seo a athdhréachtú agus/nó argóintí a ardú a bhí ar fáil a ardú ag céim níos luaithe i gcuid 3 ach nár ardaíodh.

#### Ar siúl:

Thug an chúirt ar aird, tar éis di dul trí stair nós imeachta imeachtaí alt 3 agus an eisiúint ina dhiaidh sin d'imeachtaí alt 4, an réamhiarratas, a éisteadh i mí Iúil 2019, gur fhostaigh na freagróirí seirbhísí ceithre ghnólacht aturnaetha a raibh iarracht déanta ag triúr acu teacht as taifead ina leith ina luaitear tuairimí “daingne” an chliaint, an Dara Freagróir agus go raibh a gcuid comhairle do-ghlactha dó. Thug an chúirt ar aird go raibh an ceann deireanach de na gnólachtaí sin ag iarraidh teacht as an taifead ar an gcúis chéanna agus lean an éisteacht ar aghaidh i láthair an Dara Freagróir nár ghlac aon pháirt ghníomhach.

I ndeireadh na dála, agus an t-ordú diúscartha á dheonú de bhun alt 4 den Acht PoC, leag an chúirt béim ar an méid seo a leanas:

82. *“Is é an chéad ábhar nach mór don chúirt a chur san áireamh maidir le iarratas ar ordú diúscartha alt 4, cibé acu, i ndáiríre, an bhfuil tréimhse seacht mbliana caite ó rinneadh an t-ordú bunaidh alt 3. Is léir gurb é sin an cás sa chás seo. Feictear dom nár cuireadh aon ábhar nua os comhair na cúirte seo nach raibh os comhair na cúirte*

*nuair a rinneadh an alt 3. Chomhdaigh an Dara Freagróir Ainmnithe Mionnscribhinn de chuid Éanna Uí Mhurchú mar thaca lena gcosaint ar an iarratas ach, i mo thuairimse, ní chuireann sé aon rud nua chun cinn agus ná níl aon rud ann a chuirfeadh faisnéis nua in iúl nach raibh os comhair na cúirte in 2011. Tá sé deacair cás a shamhlú ina bhféadfadh cúirt aon deis níos mó a thabhairt do dhlíodóir freagra a thabhairt ar dhlíthíocht agus éisteacht a fháil agus dá bhrí sin níl aon bhunús ann chun an t-iarratas a chur ar atráth ar feadh tréimhse dhá bhliain. Ná, dar liom, níl aon cheist ann go bhfuil baol tromchúiseach éagóir ann ná níor cuireadh aon ábhar a thacódh le moladh den sórt sin os comhair na cúirte.*

83. *Is fiú a thabhairt ar aird gur thug an Dara Freagróir Ainmnithe le fios i gcónaí go raibh sé ag déanamh ionadaíochta thar ceann an Chéad Fhreagróra Ainmnithe agus ag labhairt thar ceann an Fhreagróra sin. I ndeireadh na dála, bhris an caidreamh gairmiúil idir an Dara Freagróir Ainmnithe agus an dara sraith aturnaetha síos roimh an éisteacht agus ar an lá a bhí an éisteacht le tosú éisteadh agus deonaíodh iarratas chun teacht as an taifead. Bhí an éisteacht ar siúl an lá dár gcionn an 3 Nollaig, 2019. Feictear dom nach féidir leis an Dara Freagróir Ainmnithe comhairle dlí a fháil mura n-aontaíonn sé lena thuairimí*



seasmhacha féin ar an gcás a bhaineann leis.

84. *Is ar ordú diúscartha alt 4 atá an t-iarratas os comhair na cúirte ar chinneadh. Rinne Feeney J an t-ordú alt 3 ar an 20 Eanáir 2011. Is fiú a thabhairt ar aird nár ghlac an Dara Freagróir Ainmnithe aon bhearta chun achomharc a dhéanamh nó iarracht a dhéanamh an t-ordú sin a athrú go dtí go raibh an tréimhse seacht mbliana caite agus gur chuir an t-iarratasóir tús le hiarratas alt 4.*

*Ó shin i leith, rinne an Dara Freagróir Ainmnithe iarracht arís agus arís eile, dar liom, ionsaí agus dúshlán comhthaobhachta a chur ar bun i gcoinne ord alt 3 Feeney J. agus rinne sé iarracht athchuir a thabhairt ar an éisteacht a bhí ar siúl roimh Feeney J. an 19<sup>Eanáir</sup> 2011 agus athbhreithniú a dhéanamh uirthi agus í a réiteach. Is é sin, d'ainneoin gur rialaigh an Chúirt seo roimhe sin sna himeachtaí seo alt 4 nach bhféadfadh sé sin tarlú agus nár athéisteacht an iarratais alt 3 an éisteacht ar ordú diúscartha alt 4. An t-ordú alt 3 mar atá mínithe thuas, a bheith críochnaitheach ó thaobh nádúir de.*

85. *Ar bhonn a bhfuil thuas, níl aon leisce ar an gCúirt seo ordú diúscartha a dhéanamh de bhun alt 4 den Acht um Fáltais ó Choireacht, 1996, arna leasú."*

Ba chóir a thabhairt ar aird go ndearnadh achomharc ar an mbreithiúnas seo chuig an gCúirt Achomhairc.

## An Biúró um Shócmhainní Coiriúla v. Stephan Saunders agus Tammy Saunders

Taifead Ard-Chúirte Uimh. 2020 Uimh. 22 CAB

Breithiúnas scríofa ón Ard-Chúirt arna sheachadadh ag an Breitheamh Owens an 6 Meán Fómhair 2022 .

Lua Neodrach: [2022] IEHC 550

### Achoimre

Thóg an Biúró imeachtaí ag lorg, *inter alia*, orduithe de bhun alt 3 den Acht PoC i gcoinne mhaoín chónaithe na bhFreagróirí i bPáirc Hazelbury, Baile Átha Cliath 15.

Ba é áitiú an Bhiúró gur ceannaíodh an mhaoín seo le fáltais ó iompar coiriúil an Chéad Fhreagróra, go háirithe, mar phríomhbhall agus fórsa stiúrtha OCG a dhéanann speisialtóireacht ar robáil armtha, robáil airgid faoi bhealach agus fuadach tíogair.

### Ar siúl:

Agus an t-ordú á dheonú de bhun alt 3(1), d'fhéach an chúirt ar fhianaise fhairsing na coiriúlachta tráth a ceannaíodh an mhaoín is ábhar:

"9. *Go hachomair, tháinig mé ar an gconclúid ón bhfianaise seo go bhfuair fáltais ó choireacht ó ghníomhaíochtaí Stefan Saunders mar bhall de dhrong robálaithe a mhaoinigh spraoi caiteachais ag*

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*Stefan Saunders agus Tammy Saunders ar thithe, ghluaisteáin agus ghnólachtaí idir 2005 agus 2008 agus go bhfuair siad deacracht airgeadais ó 2010 toisc nach raibh rochtain acu ar go leor airgid chun gealltanais a chomhlíonadh ag an gcéim sin.*

10. *Baineann na conclúidí seo le foinsí maoinithe chun an dá theach a fháil agus Páirc Hazelbury a athchóiriú. Baineann siad freisin le foinsí maoinithe le haghaidh íocaíochtaí morgáiste go dtí 2010, nuair a thit na morgáistí i riaráistí. Baineann siad freisin le hioncam cíosa a fuair Stefan Saunders agus Tammy Saunders do Mayeston Lawn agus le cistí barrachais ó dhíolachán Mayeston Lawn le déanaí. Díorthaíodh na sochair seo go léir ó fháltais ó chuireacht.*
11. *Ní leor an t-ábhar a chuir Stefan Sanders agus Tammy Sanders chun cinn mar fhianaise chun a léiriú go bhfuil na conclúidí lárnacha seo mícheart.*
12. *Ní ghlacaim le cuid de na hargóintí a cuireadh chun cinn i mionnscribhinní a thíolaic an Biúró. Tugann an Biúró le fios go mb'fhéidir gur feithicil a bhí in admhálacha trádála U Design chun airgead a sciúradh. Níl go leor fianaise ann chun tacú leis seo.*
13. *Is gá tuairimíocht a sheachaint i gcás ina bhfuil taifid amhail ráitis chuntas bainc nó dearbháin ghnó neamhiomlán nó nach bhfuil siad*

*ar fáil ar feadh tréimhsí roimhe seo. Mar sin féin, tá taifid leordhóthanacha ar idirbhearta agus ar mhíreanna eile d'fhianaise dhoiciméadach ar fáil chun a chumasú don Chúirt seo tátail a bhaint as ábhair a bhaineann le príomhghnéithe éileamh an Bhiúró.*

14. *Taispeánann fianaise a chuir an Biúró i láthair go raibh rochtain idir 2003 agus 2006 ag Stefan Saunders agus Tammy Saunders ar mhéideanna airgid as riocht le foinsí féideartha tuillimh dhlísteanaigh. Ó Aibreán 2005 go dtí 2007 ghlac siad páirt i spraoi caiteachais ar ghluaisteáin chostasacha, tithe, agus athchóiriú fairsing ar dhá mhaoin ag baint úsáide as cistí nach féidir a mhíniú ach amháin trí thagairt do rochtain ar fháltais ó chuireacht. Glacaim le conclúid an Chuntasóra Fhóiréinseach Biúró Uimh. 3 nár tháinig a gcaiteachas i gcomhréir lena bhfoinsí ioncaim dlisteanacha sainaitheanta.*
15. *Ní féidir an spraoi caiteachais seo a mhíniú mar mheascán de thuilleamh dlisteanach ó ghnólachtaí nó ó fhostaíochtaí agus rochtain éasca ar fhoinsí creidmheasa saor. Suíonn fianaise go raibh tosca eile i bhfeidhm”*

Mhionsonraigh an chúirt ansin an fhianaise ar choiriúlacht fhairsing a raibh baint ag an gCéad Fhreagróir léi ag an am ábhartha agus leag sí béim go háirithe ar an bhfianaise a thug an Biúró ar an mbaint a bhí ag robáil an-bhrabúsach nár

gnóthaíodh na cistí goidte ina leith riamh a tharla go rí-ghairid roimh cheannach na maoinne ábhair:

"19. Ar 30 Márta 2005, goideadh veain slándála Brinks Allied €1,889,000 ag stáisiún seirbhíse in Ard Aidhin le comhpháirteachas an tiománaí, David Keenan. Baineadh úsáid as ceithre fhón póca réamhíoctha neamhchláraithe sa robáil. Bhí ceann acu seo i dteagmháil le fón lasmuigh den chiorcal a cláraíodh le hiar-chailín Stefan Saunders atá ina mháthair dá mhac níos sine freisin.

20. Cláraíodh gluaisrothar a iompórtáladh isteach go hÉirinn ón Ríocht Aontaithe agus a d'úsáid Stefan Saunders le David Keenan i nDeireadh Fómhair 2006. Fuarthas cáipéisí a bhaineann leis an bhfeithicil seo i gcuardach ar Pháirc Hazelbury i mí na Samhna 2006. Mar thoradh ar fhianaise ar shlí bheatha choiriúil Stefan Saunders ina dhiaidh sin tá an conclúid dhosheachanta nach féidir a cheangal le robáil Brinks Allied in Artane a mhíniú mar chomhtharlú."

Ansin téann an Breithiúnas ar aghaidh chun airgeadas na bhfreagróirí a mhionsonrú agus mionsonraíonn sé fianaise an Bhiúró a rianaíonn an maoiniú don mhaoin is ábhar agus a bhreithníonn fianaise an Chéad Fhreagróra go raibh baint aige le trádáil mar phláistéir nó ioncam óna fhostaíocht i gcuideachta slándála agus i ngnó Athrú Cuirtíní an Dara Freagróir. Le linn di ordú a dheonú

lena gcinntear gur fáltais ó choireacht an mhaoin, de bhun alt 3(1) den Acht PoC, dhíbh an chúirt an argóint a rinne na freagróirí gur imscrúdaigh oifigigh an Bhiúró an Chéad Fhreagróir in 2007 agus nach ndearna siad aon rud leis an imscrúdú sin a rinne dochar dá gcumas fianaise dhoiciméadach a thabhairt ar aird chun na himeachtaí a chosaint:

"105. Déanann siad an pointe go ndearna an Bleachtaire Garda O'Keefe imscrúdú orthu maidir leis na hábhair atá á bplé anois in 2007 agus nach ndearnadh aon ghníomh. I mo thuairimse, níl sé seo ábhartha. Níl mé cinnte go ndearna aon mhoill sna himeachtaí seo dochar dóibh nó gur bhain cailteanas na dtairfead nó na gcáipéisí bunúsacha an bonn de chreideamh Phríomhoifigeach an Bhiúró.

106. Dearbhaíonn na freagróirí go raibh Stefan Saunders ag trádáil mar phláistéir agus ag déanamh ioncam maith agus nach bhfuarthas an t-airgead a úsáideadh chun Páirc Hazelbury agus Mayeston Lawn a cheannach i gcoir. Molann a n-abhcóide gur chóir dom a bheith cúramach agus conclúidí díobhálacha á dtarraingt agam mar gheall ar easpa dearbhán agus cáipéisí tacaíochta a bhaineann le himeachtaí a tharla níos mó ná 15 bliana ó shin. Aontaím leis an aighneacht seo. Mar sin féin, tháinig mé ar an gconclúid go bhfuil go leor faisnéise iontaoifa ar fáil chun na conclúidí a chosaint.

- ...
109. Tá fianaise mhionnscríbhinne Stefan Saunders agus Tammy Saunders ginearálta agus lag. Ní ghabhann a mionnscríbhinní le mionsonraí na fianaise a thíolaic Stefan Saunders maidir le gníomhaíochtaí coiriúla ná le mionsonraí na fianaise a thíolaic Stefan Saunders maidir le foinsí saibhris gan mhíniú sna mionnscríbhinní agus sna foilseáin a thíolaic an Biúró.
110. Déanann an tuarascáil fhóiréinseach a chuir Stefan Sanders agus Tammy Sanders i láthair cuid den cháineadh ar an anailís a chuir cuntasóir fóiréinseach an Bhiúró i láthair i bhfianaise ach ní thugann sí dúshlán do chonclúidí foriomlána.
111. Ní thuigim go raibh finné an Bhiúró ag maíomh gur cheart go mbeadh dearbháin bhunaidh coinnithe ag an gcuntasóir do Stefan Sanders. Ba é an t-aon rud a dúirt cuntasóir an Bhiúró ná nach raibh aon ábhar ann chun bunús a thabhairt le foinsí taiscí agus figiúirí a éilíodh ar chostais. Mar a thugann an saineolaí cosanta ar aird, is gá uaireanta do chuntasóir brath ar mhínithe ón gcliant.
112. Is beag tábhacht a bhaineann leis an tsaincheist i dtaobh an raibh sé riachtanach tuairisceáin ar cháin fáltas caipitiúil a dhéanamh ar ítimí a shainaithin EG mar “bhronntanais” dá hiníon agus dá mac. Is é fianaise Stefan Saunders gur iasacht a bhí sa €30,000 agus nach bronntanas a bhí ann. Níl aon rud sa mhionnscríbhinn ar an “iasacht” seo a aisíoc, agus ní dhéanann sé an cás gur aisíocadh í trí chostais oibreacha athchóirithe ar Chúirt Roisíní a chumhdach.
113. Is é an pointe tábhachtach faoin gcáipéisíocht a bhaineann le caiteachas €19,048 ar mhíreanna a bhaineann le Mayeston Lawns ná nach féidir an caiteachas seo a nascadh le heisíocaíochtaí ó chuntais bhainc Stefan Sanders agus Tammy Sanders. Ní féidir aon chaiteachas maidir leis an réadmhaoin seo nó trealamh a sholáthar nó é a dhéanamh oiriúnach le haghaidh cíosa ar shlí eile a rianú chuig foinse dhlisteanach.
114. Ní chuireann na pointí éagsúla a rinne an saineolaí cosanta ina luí orm mo chonclúidí a athrú.
115. Leanann sé go mbeidh ordú faoi alt 3(1) d'Acht 1996 maidir le Páirc Hazelbury. Díorthaítear luach iarmharluach na maoin seo tar éis urscaoileadh an mhorgáiste ó fháltais ó choireacht agus níor aithníodh aon rud a shuífeadh go n-eascródh riosca tromchúiseach éagóir as an ordú seo a dhéanamh”
- Rinneadh achomharc ar an mbreithiúnas seo.

# Cuid a hOcht

## *Forbairtí Náisiúnta agus Idirnáisiúnta*

### An Léargas Idirnáisiúnta

Mar ghníomhaíocht líne tosaigh sa troid in gcoinne na coiriúlachta, tá cumas an Bhiúró an fheidhm seo a chomhlíonadh, mar aon lena rath go dtí seo, bunaithe den chuid is mó ar a chur chuige idirghníomhaireachta agus ildisciplíneach, le tacaíocht ó shraith uathúil de phrionsabail dlí.

Tá ról tábhachtach ag an mBiúró i gcónaí i bhforfheidhmiú an dlí ar leibhéal idirnáisiúnta.

### An Oifig um Aisghabháil Sócmhainní (ARO)

Is é an Biúró an Oifig um Aisghabháil Sócmhainní (ARO) ainmnithe in Éirinn. Tar éis Cinneadh ón gComhairle Eorpach i 2007, bunaíodh Oifigí Aisghabhála Sócmhainní ar fud an Aontais Eorpaigh chun go bhféadfar malartú faisnéise idir gníomhaireachtaí forfheidhmithe dlí a bhfuil baint acu le himscrúdú, sainathint agus coigistiú sócmhainní a mheastar a bheith mar fháltais ó iompar coiriúil.

Mar chuid dá thiomantas mar Oifig um Aisghabháil Sócmhainní, bhí an Biúró páirteach go gníomhach sa Líonra ARO in 2022. Mar gheall ar phaindéim COVID-19, reáchtáladh Cruinniú Ginearálta Bliantúil an ARO ar líne an 15 Márta 2022.

Le linn 2021, fuair an Biúró ochtó a naoi (89) iarratas ar chúnamh. Bhí an Biúró in ann faisnéis a sholáthar maidir leis na hiarrataí seo go léir. Fuarthas na hiarratais ó seacht déag (17) tír ar fud an domhain.

Le linn 2022, bhain an Biúró níos mó úsáid as an líonra seo agus sheol sé nócha a trí (93) iarratas chuig tríocha a dó (32) tír éagsúil ar fud an domhain i gcomparáid le dhá chéad is cúig (205) iarratas chuig tríocha a dó (32) tír éagsúil le linn 2021.



Lógó ARO

### Oibríochtaí Idirnáisiúnta

Ó thaobh oibríochta de, leanann an Biúró de bheith bainteach le roinnt oibríochtaí idirnáisiúnta.

Féadfaidh rannpháirtíocht an Bhiúró in oibríochtaí den sórt sin a bheith éagsúil ag brath ar chúinsí an cháis. D'fhéadfadh go gcuimseodh sé faisnéis leanúnach a sholáthar d'fhonn cabhrú le himscrúdú i ndlínse eile.

Níos minice, beidh ról gníomhach aige maidir le spriocanna coiriúla aonair agus a gcuid sócmhainní a rianú agus a rianú i gcomhar le gníomhaireachtaí comhchosúla i ndlínse eile.

### Europol

Gníomhaíonn Europol chun tacú lena Bhallstáit gach cineál coireachta tromchúisí, idirnáisiúnta agus eagraithe a chosc agus a chomhrac.

## Cuid a hOcht

### Forbairtí náisiúnta agus idirnáisiúnta

Le linn 2022, lean an Biúró ag obair le Europol ar roinnt imscrúduithe beo.

## Interpol

Is gníomhaireacht é Interpol atá comhdhéanta de bhallaíocht eagraíochtaí póilíní i gcéad nócha is a dó (192) tír ar fud an domhain. Is é príomhfheidhm na gníomhaireachta imscrúduithe baile a éascú a théann thar theorainneacha náisiúnta agus idirnáisiúnta. D'úsáid an Biúró an ghníomhaireacht seo i roinnt imscrúduithe a rinneadh in 2022.

## CARIN

Sa bhliain 2002, chomhóstáil an Biúró agus Europol comhdháil i mBaile Átha Cliath in Óstán Camden Court. Tarraingíodh na rannpháirtithe ó chleachtóirí forfheidhmithe dlí agus breithiúnacha.

Ba é cuspóir na comhdhála moltaí a chur i láthair a dhéileálann leis an ábhar brabúis na coireachta a aithint, a rianú agus a urghabháil.

Ceann de na moltaí a d'éascair as na ceardlanna ba ea féachaint ar líonra neamhfhoirmiúil teagmhálacha a bhunú agus grúpa comharchumann i réimse aithint agus aisghabháil sócmhainní coiriúla. Mar thoradh air sin bunaíodh Líonra Idirghníomhaireachta Aisghabhála Sócmhainní Camden (CARIN).

Is é aidhm CARIN éifeachtacht na n-iarrachtaí chun a gcuid brabúis aindleathacha a bhaint de choirpigh.

Bhí seoladh oifigiúil Líonra CARIN de gníomhaireachtaí Aisghabhála

Sócmhainní ann le linn na Comhdhála um Bhunú CARIN sa Háig, i Meán Fómhair 2004.



Lógó CARIN

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

Le linn 2022, ghlac an Biúró páirt ghníomhach sa Líonra CARIN. Tionóladh an Cruinniú Ginearálta Bliantúil ar líne thar dhá lá faoi chathaoirleacht na Spáinne an 18 – 20 Deireadh Fómhair 2022.

## An Coiste Stiúrtha Frithsciúradh Airgid (AMLSC)

Le linn 2022, ghlac an Biúró páirt sa Choiste Stiúrtha Frithsciúradh Airgid sé (6) huaire.

Is é cuspóir an AMLSC fóram trasearnála náisiúnta a chur ar fáil chun maoirseacht agus athbhreithniú gníomhach a dhéanamh ar chreat AML/CFT na hÉireann.

## Caidreamh le Gníomhaireachtaí Seachtracha Forfheidhmithe an Dlí

Baineann an Biúró fós leas as an gcomhoibríocht dhlúth atá aige lena chomhpháirtithe forfheidhmithe dlí go hidirnáisiúnta. Baineann ríthábhacht ar leith leis an RA, go háirithe, mar gur í an

t-aon tír a bhfuil teorainn talún aici le hÉirinn. Mar sin de, leanann an Biúró leis a gcaidreamh idir é féin agus gníomhaireachtaí forfheidhmithe dlí an RA a fhorbairt agus a neartú.



#### Comhfhoirneann Imscrúdaithe (JITS)

In 2021, lean an Biúró lena rannpháirtíocht mar bhall d'Fhoireann Chomhpháirteach Imscrúdaithe (JITanna) a bunaíodh de réir Airteagal 20 den Dara Prótacal Breise den Choinbhinsiún Eorpach um Chúnadh Frithpháirteach in Ábhair Choiriúla an 20 Aibreán 1959.

I mí Iúil 2022, chomhshínigh an Príomhoifigeach Biúró JIT le hÚdarás na Rómáine. Tá fócas an JIT ar bhaill Ghrúpa Coireachta Eagraithe na Rómáine a bhfuil baint aige le gáinneáil ar dhaoine, striapachas agus sciúradh airgid atá ag feidhmiú i Stáit na hÉireann agus na Rómáine araon.

#### Tascfhórsa Comhghníomhaireachta Trasteorann (JATF)

Bhí bunú Tascfhórsa na Comhghníomhaireachta Trasteorann mar ghealltanas ó Rialtais na hÉireann agus na Breataine i gComhaontú Fresh Start 2015 agus tá an Tascfhórsa ag feidhmiú ó thús 2016.

Sa Tascfhórsa Comhghníomhaireachta seo tá Grúpa Maoirseachta Straitéisí a shainníonn agus a bhainistíonn na tosaíochtaí straitéiseacha chun dul i ngleic le coireacht eagraithe trasdlínse agus Grúpa Comhordaithe Oibríochtaí a chomhordaíonn comhoibríochtaí agus a threoraíonn na hacmhainní ilghníomhaireachta riachtanacha le haghaidh na n-oibríochtaí sin.

Tugann Tascfhórsa na Comhghníomhaireachta Trasteorann na gníomhaireachtaí forfheidhmithe dlí ábhartha le chéile sa dá dhlínse chun gníomhaíochtaí straitéiseacha agus oibríochta a chomhordú níos fearr i gcoinne dronganna coireachta eagraithe trasteorann. Cuimsíonn an Tascfhórsa Oifigigh Sinsearach na nGarda Síochána, Seirbhís Póilíneachta Thuaisceart Éireann, Custaim Ioncaim, Ioncam agus Custaim na Banríona, an Biúró agus an Gníomhaireacht Náisiúnta um Choireacht (a bhfuil an phríomhról acu in aisghabháil sócmhainní coiriúla).

Uaireanta, cuirtear seirbhísí forfheidhmithe dlí iomchuí eile san áireamh, (amhail gníomhaireachtaí cosanta comhshaoil agus seirbhísí inimirce) nuair a éilíonn oibríochtaí an Tascfhórsa iad.

Ghlac an Biúró páirt go cianda in dá (2) chruinniú oibríochta i mí an Mhárta agus mí Mheán Fómhair 2022 maidir le Tascfhórsa na Comhghníomhaireachta.

Chuir an Biúró tuarascálacha ar fáil don Ghrúpa Comhordaithe Oibríochtaí ar stádas na n-imscrúduithe ábhartha roimh an dá chruinniú agus tá baint acu le roinnt imscrúduithe atá á ndéanamh faoi Thascfhórsa na Comhghníomhaireachta.

## Cuid a hOcht

### Forbairtí náisiúnta agus idirnáisiúnta

#### EMPACT (Ardán ildisciplíneach Eorpach i gcoinne Bagairtí Coiriúla)

Is rannpháirtí é an Biúró i Timthriall Beartais an AE ar a dtugtar EMPACT faoin tosaíocht coireachta Airgeadas Coiriúil, Sciúradh Airgid agus Aisghabháil Sócmhainní.

Le linn 2022, ghlac an Biúró páirt in aon ghníomhaíocht oibríochtúil déag (11) agus d'fhreastail sé ar thrí (3) chomhdháil idirnáisiúnta go fóirúil.



#### Cuairteanna ar an mBiúró

Tarraingíonn rath an Bhiúró aird idirnáisiúnta i gcónaí.

Le linn 2022, chuir an Biúró fáilte roimh thoscaireachtaí agus ghníomhaireachtaí náisiúnta agus idirnáisiúnta, duine le duine agus ar líne araon, thar réimse disciplíní.

Tugann rannpháirtíocht leanúnach an Bhiúró in imscrúduithe a bhfuil gné idirnáisiúnta acu deis cur leis an bhfreagra forfheidhmithe dlí idirnáisiúnta ar an mbagairt leanúnach ó ghníomhaíocht choiriúil eagraithe thrasnáisiúnta agus bonn eolais a chur faoi.

Ina theannta sin, tugann an caidreamh seo deis don Bhiúró a thaithí a roinnt lena ghníomhaireachtaí comhpháirtíochta idirnáisiúnta.

Thug an Biúró roinnt cur i láthair do réimse gníomhaireachtaí, a bhfuil na mionsonraí leagtha amach mar a leanas:

#### Imscrúdú Coiriúil Sheirbhís Inmheánach na gCoimisinéirí Ioncaim, Roinn Státchiste na SA

Chuir an Príomhoifigeach Biúró fáilte roimh an Uasal James Lee, Ceann Imscrúdú Coiriúil na Seirbhíse Ioncaim Inmheánaí in éineacht lena fhoireann.

Tá an Biúró ag tnúth le tuilleadh caidrimh a fhorbairt le hImscrúduithe Coiriúla na Seirbhíse Ioncaim Inmheánaí ag Roinn Státchiste na SA sa todhcháí.



Grianghraf: Príomhoifigeach an Bhiúró Michael Gubbins agus an tUasal James Lee, Ceann Imscrúdú Coiriúil na Seirbhíse Ioncaim Inmheánaí



### Póilíní Cónaidhme na hAstráile (AFP)

An 15 agus an 16 Meán Fómhair 2022, chuir Príomhoifigeach an Bhiúró agus Oifigigh an Bhiúró fáilte roimh an mBainisteoir Náisiúnta, an tUasal Stefan Jerga agus an Ceannasaí Stephen Fry ón Tascfhórsa um Choigistiú Sócmhainní Coiriúla (CACT), Póilíní Chónaidhm na hAstráile.



Grianghraf: Bleachtair Ard-Cheannfort Séamus Dalton, an Príomhoifigeach Biúró Michael Gubbins, an tUasal Stefan Jerga agus an Ceannasaí Stephen Fry

### Cruinnithe Ardleibhéil

Bhí roinnt cruinnithe ardleibhéil ann in 2022, lena n-áirítear na cruinnithe a leanas:

#### An Chomhdháil Calaoise

Labhair an Príomhoifigeach Biúró go fíorúil ag “An Chomhdháil Calaoise” an 30 Márta 2022.

Thug an chomhdháil seo, faoi stiúir an Phainéil Chomhairligh Calaoise, INSOL Europe agus R3, sainchainteoirí le chéile lena n-áirítear lucht déanta dlí, saineolaithe dócmhainneachta, speisialtóirí frithchalaioise agus acadóirí maidir le dul i ngleic le coireacht eacnamaíoch dhomhanda, cultúr agus iompar corparáideach, caimiléireacht a thuiscint agus sócmhainní a shaothrú.

### Cuairt an Aire Coimirce Sóisialaí, Heather Humphreys Uasal, T.D.

An 19 Bealtaine 2022, bhuaill Príomhoifigeach an Bhiúró agus Oifigeach Dlí an Bhiúró leis an Aire Coimirce Sóisialaí, Heather Humphreys, T.D.

Bhuaill an tAire freisin le hOifigigh an Bhiúró Leasa Shóisialaigh agus cuireadh ar an eolas í faoi oibriú agus feidhmeanna an Bhiúró.



Grianghraf: Príomhoifigeach an Bhiúró Michael Gubbins, an tAire Heather Humphreys agus Oifigeach Dlí an Bhiúró Kevin McMeel

#### An 3 Meitheamh 2022: NI-CO

Thug an Bleachtair Ard-Cheannfort Séamus Dalton cur i láthair an 3 Meitheamh 2022 do Chomhar Thuaisceart Éireann Thar Lear (NI-CO) ar Shamhail CAB.



Lógó NICO

## Cuid a hOcht

### Forbairtí náisiúnta agus idirnáisiúnta

#### Roinn Slándála Dúiche na SA

An 19 Meán Fómhair 2022, bhuaill an Príomhoifigeach Biúró leis an Uasal Anthony Salisbury, Gníomhaire Speisialta atá i gceannas ar Imscrúduithe Slándála Dúiche ICE i Miami, Florida.



Grianghraf: Príomhoifigeach an Bhiúró Michael Gubbins agus an tUasal Anthony Salisbury, Gníomhaire Speisialta atá i gceannas ar Shlándáil Dúiche ICE

#### Aturnae na Stát Aontaithe, Southern District of Florida

Bhuaill an Príomhoifigeach Biúró leis an Uasal Tony Gonzalez, Aturnae na Stát Aontaithe, Southern District of Florida an 21 Meán Fómhair 2022.



Grianghraf: Príomhoifigeach an Bhiúró Michael Gubbins agus an tUasal Tony Gonzalez, Aturnae na Stát Aontaithe

Thug an dá chuairt thuas deis dúinn tuilleadh forbartha a dhéanamh ar an gcaidreamh lenár gcomhpháirtithe idirnáisiúnta.

#### Díospóireacht an Chomhchoiste um Cheartas

An 21 Meitheamh 2022, ghlac Príomhoifigeach an Bhiúró agus Oifigeach Dlí an Bhiúró páirt sa díospóireacht ar an gComhchoiste um Cheartas: An Bille um Fháltas ó Choireacht (Mórtreascairtí ar Chearta an Duine) 2020: Plé.

Tá an tras-scríbhinn iomlán ón bplé seo ar fáil ag:

[https://www.oireachtas.ie/en/debate/s/debate/joint\\_committee\\_on\\_justice/2022-06-21/2/](https://www.oireachtas.ie/en/debate/s/debate/joint_committee_on_justice/2022-06-21/2/)

#### Cruinniú Cinnreachta um Cheartas

Bhí an-áthas ar an bPríomhoifigeach Biúró freastal ar an gCruinniú Cinnreachta um Cheartas an 25 Márta 2022.

Chuir an cruinniú seo deis ar fáil chun idirchaidreamh a dhéanamh lenár gcomhghleacaithe sa Gníomhaireacht Ceartais chun caidreamh níos láidre a thógáil don todhchaí.

#### Riail Dlí na hÉireann

Bhuaill an Príomhoifigeach Biúró agus an Bleachtaire Ard-Cheannfort Seamus Dalton leis an Uasal Sean McHale agus an Uasal Norville Connolly ó Riail Dlí Idirnáisiúnta na hÉireann a thug cuairt ar Oifigí an Bhiúró an 5 Deireadh Fómhair 2022.



Lógó IRLI

## Biúró Aisghabhála Sócmhainní (ARB), Málta

D'fhreastail an Príomhoifigeach Biúró agus an tOifigeach Dlí Biúró go fíorúil ar chruinnithe le Biúró Aisghabhála Sócmhainní Mhálta i mí Feabhra 2022.



Lógó ARB

### Agallaimh leis na Meáin

Chun próifíl an Bhiúró a ardú tuilleadh, thug an Príomhoifigeach Biúró roinnt agallamh do go leor nuachtán náisiúnta.

### Seó Margaíochta na hEarnála Poiblí

An 27 Eanáir 2022, thug an Príomhoifigeach Biúró agallamh fíorúil do Joanne Sweeney ó Seó Margaíochta na hEarnála Poiblí ar an gcaoi a mbaineann an Biúró a chuspóirí amach chun fáiltais na coireachta agus úsáid na meán sóisialta a dhiúltú agus a bhaint chun ár ngníomhartha a chur chun cinn.



Láithreoir Joanne Sweeney, Seó Margaíochta na hEarnála Poiblí ag cur agallamh ar Phríomhoifigeach an Bhiúró Michael Gubbins

### Podchraoladh, SundayWorld.com: Nicola Tallant's Crime World, Episode 87: Behind the scenes at the Criminal Assets Bureau

Thug an Príomhoifigeach Biúró agallamh do Nicola Tallant trí phodchraoladh an 22 Márta 2022 sular craoladh clár faisnéise Virgin Media Television an 23 Márta 2022 dar teideal "Criminal Assets Bureau".

Phléigh an Príomhoifigeach Biúró an Biúró agus a éabhlóid ó bunaíodh é i 1996.

Phléigh an Príomhoifigeach Biúró freisin an tionchar a bhí ag an mBiúró ar fud na tíre i bpobail áitiúla.

Cuid a hOcht  
*Forbairtí náisiúnta agus idirnáisiúnta*

*Fágadh an leathanach seo folamh d'aon ghnó*

## Cuid a Naoi

### *Tuarascáil Bhliantúil Nochta Cosanta*

#### An tAcht um Nochtadh Cosanta, 2014

Éilítear le hAlt 22 den Acht um Nochtadh Cosanta, 2014 go ndéanfaidh gach comhlacht poiblí tuarascáil maidir le nochtadh cosanta a ullmhú agus a fhoilsiú don bhliain díreach roimhe sin tráth nach déanaí ná an 30 Meitheamh.

Ní fuair an Biúró aon nochtadh cosanta Biúró sa tréimhse tuairiscithe suas go dtí an 31 Nollaig 2022.

#### Gealltanais um Mhacántacht san Áit Oibre

Shínigh an Biúró an gealltanais 'Macántacht san Áit Oibre' i mí Mheithimh 2021. Is ráiteas poiblí é an gealltanais a léiríonn tiomantas an Bhiúró chun áit oibre a chothú a thacaíonn le himní faoi éagóir ar bith.

I dtaca leis seo, d'fhreastal beirt (2) Oifigeach de chuid an Bhiúró ar Fhóram um Mhacántacht san Áit Oibre (IAW) arna óstáil ag Transparency International (Ireland) Limited.



Cuid a Naoi  
*Tuarascáil Bhliantúil Nochta Cosanta*

*Fágadh an leathanach seo folamh d'aon ghnó*

# Cuid a Deich

## Conclúidí

In 2022, d'fheidhmigh an Biúró a shainchúram reachtúil chun fáltais an iompair choiriúil a shaothrú. Chun é sin a dhéanamh, úsáideann an Biúró forálacha an Achta um Fháltais ó Choireacht 1996 arna leasú, mar aon le reachtaíocht Ioncaim agus Leasa Shóisialaigh.

Lean an Biúró ar aghaidh ag díriú ar shócmhainní a thagann réimse d'iompar coiriúil amhrasta lena n-áirítear gáinneáil ar dhruaí, coireacht chomhshaoil, calaois, goid, buirgléireacht, sciúradh díosail, sciúradh airgid agus gáinneáil ar dhaoine.

Leanann an Biúró ag díriú ar threochtaí atá ag teacht chun cinn amhail úsáid na trádála mótaí chun sócmhainní coiriúla a cheilt chomh maith le húsáid criptea-airgeadra le haghaidh aistriú sócmhainní agus calaois idirnáisiúnta.

Le linn 2022, leag an Biúró béim ar leith ar dhíriú ar na grúpaí coiriúla atá ag gabháil do choireacht thromchúiseach agus eagraithe, chomh maith le coireacht réadmhaoine, amhail buirgléireacht agus robálacha.

Díríonn fócas ar leith ghníomhaíochtaí an Bhiúró ar choireacht tuaithe agus thacaigh roinnt de ghníomhartha an Bhiúró le forfheidhmiú an dlí in áiteanna Réigiúnacha.

Mar thoradh ar na himscrúduithe a rinne an Biúró agus na himeachtaí agus na gníomhartha iarmhartacha cuireadh suimeanna os cionn €6.3m ar aghaidh chuig an gCiste Lárnach, ar féidir iad a mhiondealú mar seo a leanas:

€2.065 milliún faoin reachtaíocht Fáltais ó Choireacht

Bailíodh €3.8 milliún in Ioncam

€0.445m in gnóthachain Leasa Shóisialaigh

Chomh maith leis seo, chuir an Biúró breis agus €21,000 chuig páirtí díobháilithe faoi alt 3(3) den Acht um Fháltais ó Choireacht.

### Airgead Iomlán a thug CAB ar ais in 2022

Ar ais faoi shainchúram CAB ie, an reachtaíocht um Fháltais ó Choireacht, Ioncam agus Leas Sóisialta	€6,337,688
Ar ais chuig na Páirtithe Díobháilithe trí S3(3) den Acht PoC	€21,600
<b>Iomlán</b>	<b>€6,359,288</b>

Ar leibhéal idirnáisiúnta, choinnigh an Biúró naisc láidre agus lean sé ag idirchaidreamh le húdaráis forfheidhmithe dlí agus breithiúnacha ar fud na hEorpa agus ar fud an domhain.

Le linn 2022, bhí baint ag an mBiúró le roinnt imscrúduithe a bhain le hiompar coiriúil ag grúpaí coireachta eagraithe i réigiún na teorann.

Leanann an Biúró de bheith a chaidreamh le roinnt gníomhaireachtaí forfheidhmithe dlí a bhfuil naisc thrasdlinse acu a fhorbairt, go háirithe, Interpol, Europol, Coimisinéirí Ioncaim agus Custam na Banríona, Gníomhaireacht Náisiúnta Coiriúlachta

## Cuid a Deich Conclúidí

na Ríochta Aontaithe, Lónra CARIN, Póilíní Cónaidhme na hAstráile, Imscrúduithe Slándála Dúiche agus Oifig Atur na SA.

Mar an Oifig ainmnithe Aisghabhála Sócmhainní (ARO) in Éirinn, leanann an Biúró ag forbairt naisc forfheidhmithe dlí le Ballstáit eile an AE.

Agus a chuspóirí á saothrú aige, leanann an Biúró ag idirchaidreamh go dlúth leis an nGarda Síochána, Oifig na gCoimisinéirí Ioncaim, an Roinn Cosanta Sóisialta agus an Roinn Dlí agus Cirt agus straitéis chomhleanúnach á forbairt chun díriú ar na sócmhainní agus na brabúis a thagann as iompar coiriúil. Meastar gur uirlis éifeachtach í an straitéis seo sa troid i gcoinne na coireachta tromchúisí agus eagraithe.

Le linn 2022, lean an Grúpa foirmiúil Iontrála, a bunaíodh in 2018, ag tacú le hobair na hOifige Faisnéise agus Measúnaithe (IAO) agus é ag tabhairt comhairle don Phríomhoifigeach Biúró maidir le spriocanna a roghnú le haghaidh imscrúdaithe iomláin. Is í croílár shamhail an CAB an fhoireann ildisciplíneach i gcónaí ina n-oibríonn gairmithe le chéile chun comhchuspóir a ngnóthachain mhí-oiriúnacha a dhiúltú agus a bhaint de choirpigh.

Ceann de phríomhláidreachtaí an Bhiúró is ea a chomhoibriú le heagraíochtaí eile chun tacú lena ghníomhaíochtaí. Ní fhéadfadh an Biúró a ghníomhaíochtaí a dhéanamh gan tacaíocht ó go leor codanna den Gharda Síochána, lena n-áirítear aonaid faoin gCoireacht Eagraithe agus Thromchúiseach, an tAonad Práinnfhreagartha, an tAonad Tacaíochta

faoi Airm Réigiúnach, pearsanra na Rannán áitiúil agus Preasoifig an Gharda Síochána.

Ina theannta sin, faigheann an Biúró cúnaimh den scoth ó go leor rannóga d'Oifig na gCoimisinéirí Ioncaim agus go háirithe ón Atur na Ioncaim agus ón Rannán Imscrúdaithe, Ionchúisimh agus Bainistíochta Teorann.

Cuidíonn oifigigh ó rannóga éagsúla den Roinn Coimirce Sóisialaí leis an mBiúró i gcúrsaí comhleasa.

Soláthraíonn ár gcomhghlacaithe ón Roinn Dlí agus Cirt comhairle agus tacaíocht den scoth don Bhiúró maidir le hairgeadas, rialachas, iniúchadh agus riosca go háirithe. Leanaimid orainn ag obair leis an Roinn i réimse na n-athruithe reachtaíochta agus polasaí chun tacú le sainchúram reachtúil an Bhiúró.



# Aguisín A

## *Cuspóirí agus Feidhmeanna an Bhiúró*

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

4.—Faoi réir fhorálacha an Achta seo, is iad cuspóirí an Bhiúró—

- (a) na sócmhainní a aithint, cibé áit ina bhfuil siad, de dhaoine a eascraíonn iad nó a bhfuil amhras ann go n-eascraíonn siad iad go díreach nó go hindíreach, as iompar coiriúil,
- (b) gníomh iomchuí a dhéanamh faoin dlí chun na sócmhainní nó sochair na sócmhainní sin a bhaint as na daoine nó iad a dhiúltú, go hiomlán nó go páirteach, de réir mar is cuí, agus
- (c) tabhairt faoi aon imscrúdú nó aon obair ullmhúcháin eile i ndáil le haon imeachtaí a eascraíonn as na cuspóirí a luaitear i míreanna (a) agus (b).

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

5.—(1) Gan dochar do ghinearáltacht Alt 4, is iad feidhmeanna an Bhiúró a bheidh ag feidmiú trína Oifig Bhiúró, na gníomhartha riachtanacha uile a ghlacadh—

- (a) i gcomhréir le feidhmeanna an Gharda Síochána, chun sócmhainní a choigistiú, a shrianadh, a reo, a chaomhnú nó a urghabháil, a aithnítear mar shócmhainní a eascraíonn nó a bhfuil amhras ann go n-eascraíonn siad go díreach nó go hindíreach, as iompar coiriúil
- (b) faoi réir na nAchtanna Ioncaim nó aon fhoráil d'aon achtachán eile, cibé acu a rithfear roimh an Acht seo nó dá éis, a bhaineann le hioncam, chun a áirithiú go mbeidh fáltais ó iompar coiriúil nó ó iompar coiriúil amhrasta faoi réir cánach agus go ndéantar na hAchtanna Ioncaim, i gcás inarb iomchuí, a chur i bhfeidhm go hiomlán i ndáil le fáltais nó iompar den sórt sin, de réir mar a bheidh,
- (c) faoi na hAchtanna Leasa Shóisialaigh chun imscrúdú agus cinneadh a dhéanamh, de réir mar is cuí, ar aon éileamh ar shochar nó i ndáil le sochar (de réir bhrí Alt 204 den Acht Leasa Shóisialaigh (Comhdhlúthú), 1993) ag duine ar bith atá i mbun iompair choiriúil, agus
- (d) ar iarratas ón Aire Leasa Shóisialaigh, imscrúdú agus cinneadh a dhéanamh, de réir mar is cuí, ar aon éileamh ar shochar nó i ndáil le sochar, de réir bhrí Alt 204 den Acht Leasa Shóisialaigh (Comhdhlúthú), 1993, i gcás go ndeimhníonn an tAire Leasa Shóisialaigh go

## Aguisín A

### *Cuspóirí agus feidhmeanna an Bhiúró*

bhfuil forais réasúnacha ann a chreidiúint, i gcás imscrúdaithe áirithe, go bhféadfadh Oifigigh an Aire Leasa Shóisialaigh a bheith faoi réir bagairtí nó foirmeacha imeaglaithe eile,

agus áirítear le gníomhartha dá leithéid, nuair is iomchuí, faoi réir aon chomhaontaithe idirnáisiúnta, comhoibriú le haon fhórsa póilíneachta, nó le haon údarás, a bhfuil ina údarás a bhfuil feidhmeanna aige a bhaineann le fáltais coireachta a aisghabháil, údarás cánach nó údarás slándála sóisialta de chríoch nó stát seachas an Stát.

(2) Maidir leis na nithe dá dtagraítear i bhfo-alt (1), ní fhorléireofar aon ní san Acht seo mar ní a bhaineann ná a chuireann srian, i slí ar bith —

- (a) ar chumhachtaí nó dualgaisí 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.

## Aguisín B

### *Ráiteas maidir le Rialuithe Inmheánacha*

#### Raon Feidhme Freagrachta

Thar ceann an Bhiúró um Shócmhainní Coiriúla aithním an fhreagracht atá ormsa, mar Phríomh-Oifigeach an Bhiúró, as a chinntiú go gcoimeádtar agus go bhfeidhmítear córas éifeachtach ceannais inmheánaigh. Cuirtear san áireamh sa fhreagracht seo riachtanais an Chód Chleachtais chun Comhlachtaí Stáit a Rialú (2016).

Dearbhaím go n-aontaítear plean gnó leis an bhFoireann Bainistíochta Sinsearaí (SMT) uair sa bhliain, agus go gcuirtear é faoi bhráid an Rúnaí Cúnta sa Roinn Dlí agus Cirt.

Dearbhaím go bhfuil Comhaontú Maoirseachta idir an Biúró agus an Roinn Dlí agus Cirt ina gcumhdaítear na blianta 2021 - 2022 i bhfeidhm agus go bhfuil sé faoi réir athbhreithnithe leanúnach.

Dearbhaím, go bhfuil an Tuarascáil Bhliantúil agus an Ráiteas Comhlíonta curtha faoi bhráid an Aire Dlí agus Cirt agus Comhionannais.

#### Cuspóir an Chórais um Rialú Inmheánach

Tá an córas um rialú inmheánach deartha chun riosca a bhainistiú go leibhéal inghlactha seachas fáil réidh leis. Níl an córas in ann ach deimhniú réasúnta, agus ní deimhniú iomlán a thabhairt go gcosnaítear sócmhainní, go n-údaráítear idirbhearta agus go dtairfeadtar iad mar is cóir agus go seachnaítear earráidí ábhartha nó neamhrialtachtaí nó go n-aimsítear go tráthúil iad.

Tá an córas rialaithe inmheánaigh, a thagann le treoir arna heisiúint ag an Roinn Caiteachais Phoiblí agus Athchóirithe, i bhfeidhm sa Bhiúró um Shócmhainní Coiriúla don bhliain dar chríoch an 31 Nollaig 2022 agus suas go dtí dáta faofa na ráiteas airgeadais.

#### Cumas maidir le Riosca a Láimhseáil

Tuairiscíonn an Biúró um Shócmhainní Coiriúla ar gach ábhar iniúchta don Aonad Iniúchta Inmheánaigh sa Roinn Dlí agus Cirt agus Comhionannais agus tá Coiste Iniúchta agus Riosca Biúró (ARC) i bhfeidhm aige. Tháinig ARC an Bhiúró le chéile cúig huairé i rith na bliana 2022.

Tá polasaí bainistíochta riosca forbartha ag an ARC ina leagtar amach a inghlacthacht riosca, na próisis bainistíochta riosca atá i bhfeidhm agus ról agus freagrachtaí na foirne a bhaineann le riosca. Eisíodh an beartas do na Bainisteoirí go léir laistigh den Bhiúró agus moladh dóibh an bhainistíocht a chur ar an eolas ar rioscaí agus laigí rialaithe atá ag teacht chun cinn agus chun freagracht a ghlacadh as rioscaí agus rialuithe laistigh dá limistéar féin oibre.

#### Creat Riosca agus Rialaithe

Chuir an Biúró um Shócmhainní Coiriúla Córas Bainistíochta Riosca i bhfeidhm lena saináithnítear agus tuairiscítear príomhrioscaí agus na gníomhartha bainistíochta arna nglacadh le dul i ngleic leo agus, a mhéid is féidir, chun na rioscaí sin a mhaolú.

## Aguisín B

### Ráiteas maidir le Rialuithe Inmheánacha

Tá clár riosca i bhfeidhm sa Bhiúró um Shócmhainní Coiriúla ina n-aithnítear na príomhrioscaí atá os comhair an Bhiúró agus aithníodh na rioscaí sin, rinneadh meastóireacht orthu agus tugadh grád dóibh de réir a dtábhachta. Déanann an ARC an clár a athbhreithniú agus a nuashonrú ar bhonn ráthúil. Úsáidtear toradh na measúnuithe seo chun acmhainní a phleanáil agus a leithdháileadh chun a chinntiú go ndéantar rioscaí a bhainistiú ar leibhéal inghlactha. Ar an gClár Riosca tugtar cur síos ar na rialuithe agus na gníomhartha atá riachtanach chun rioscaí a mhaolú agus chun freagracht as rialuithe oibriúcháin a shannadh don fhoireann ar leith.

Maidir leis an mBiúró, deimhním go bhfuil timpeallacht rialaithe ina bhfuil na heilimintí seo a leanas i bhfeidhm:

- déantar na nósanna imeachta maidir leis na príomhphróisis ghnó ar fad a dhoiciméadú;
- sanntar freagrachtaí airgeadais ar leibhéal bainistíochta le cuntasacht chomhfhreagrach;
- tá córas buiséadaithe cuí i bhfeidhm le buiséad bliantúil a choimeádtar faoi athbhreithniú ag an mbainistíocht shinsearach;
- tá córais ann atá dírithe ar shlándáil na gcóras faisnéise agus trealamh cumarsáide a áirithiú;
- córais ann chun sócmhainní an Bhiúró a chosaint;
- soláthraíonn an Oifig Náisiúnta um Sheirbhísí Comhroinnte Seirbhísí Comhroinnte Párolla don Bhiúró

## Monatóireacht agus Athbhreithniú Leanúnach

Le linn na tréimhse a chumhdaítear sna Ráitis Airgeadais 2021, cuireadh nósanna imeachta foirmiúla i bhfeidhm chun monatóireacht a dhéanamh ar phríomhrialuithe. Cuireadh easnaimh rialaithe in iúl dóibh siúd atá freagrach as gníomh ceartaitheach a dhéanamh agus don bhainistíocht, nuair is ábhartha, go tráthúil. Dearbhaím go raibh na córais monatóireachta seo a leanas i bhfeidhm maidir leis an mBiúró um Shócmhainní Coiriúla:

- aithníodh príomhrioscaí agus rialuithe gaolmhara agus cuireadh próisis i bhfeidhm chun monatóireacht a dhéanamh ar oibriú na bpríomh-rialuithe sin agus chun aon easnamh aitheanta a thuairisciú;
- rinne Aonad Iniúcháireachta Inmheánaigh na Roinne Dlí agus Cirt iniúchadh ar na rialuithe airgeadais agus ar rialuithe eile;
- bunaíodh socruithe tuairiscithe ag gach leibhéal inar sannadh freagracht as bainistíocht airgeadais;
- déanann an bhainistíocht shinsearach athbhreithnithe rialta ar thuarascálacha tréimhsiúla agus bliantúla maidir le feidhmíocht agus airgeadas lena léirítear feidhmíocht i gcoinne buiséad/réamhaisnéisí.

## Soláthar

Deimhním go bhfuil nósanna imeachta curtha i bhfeidhm ag an mBiúró um Shócmhainní Coiriúla chun a áirithiú go gcomhlíontar leis na rialacha agus treoracha reatha um an soláthar agus

gur chomhlíon an Biúró um Shócmhainní Coiriúla na nósanna imeachta sin i rith 2022.

### Athbhreithniú ar Éifeachtacht

Deimhním go bhfuil nósanna imeachta curtha i bhfeidhm ag an mBiúró um Shócmhainní Coiriúla chun monatóireacht a dhéanamh ar éifeachtacht a nósanna imeachta agus rialaithe um bainistíocht riosca. Bhí monatóireacht agus athbhreithniú an Bhiúró ar éifeachtacht an chóraisrialaithe inmheánaigh bunaithe ar obair an ARC inmheánach, Aonad Iniúchta Inmheánaigh na Roinne Dlí agus Cirt agus an Ard-Reachtair Cuntas agus Ciste. Tá an ARC, laistigh den Bhiúró um Shócmhainní Coiriúla, freagrach as an gcreat rialaithe inmheánaigh a fhorbairt agus a chothabháil.

Le linn 2022 rinne Aonad Iniúchta Inmheánaigh na Roinne Dlí agus Cirt iniúchadh sa Bhiúró um Shócmhainní Coiriúla ar rialuithe airgeadais agus rialuithe eile, de réir a gclár bliantúil iniúchtaí chun dearbhú a thabhairt don Choiste Iniúchta ar Vóta 24 (Dlí agus Cirt). Tá an chéad iniúchadh inmheánach eile ar rialuithe airgeadais agus rialuithe eile an Bhiúró le tarlú go luath in 2023.

Le linn 2022 rinne an tArd-Reachtair Cuntas agus Ciste iniúchadh ar Ráitis Airgeadais 2021. Níor tuairiscíodh aon saincheist ábhartha. Le linn 2023, déanfaidh an tArd-Reachtair Cuntas agus Ciste iniúchadh ar Ráitis Airgeadais 2022.

### Ceisteanna maidir le Rialú Inmheánach

Níor aithníodh aon laigí sa rialú inmheánach i ndáil le 2022 lena néilítear nochtadh sna Ráitis Airgeadais.



**Michael Gubbins**  
**Príomh-Oifigeach an Bhiúró**  
**Meitheamh 2023**

[Aguisín B](#)  
[Ráiteas maidir le Rialuithe Inmheánacha](#)

*Fágadh an leathanach seo folamh d'aon ghnó*



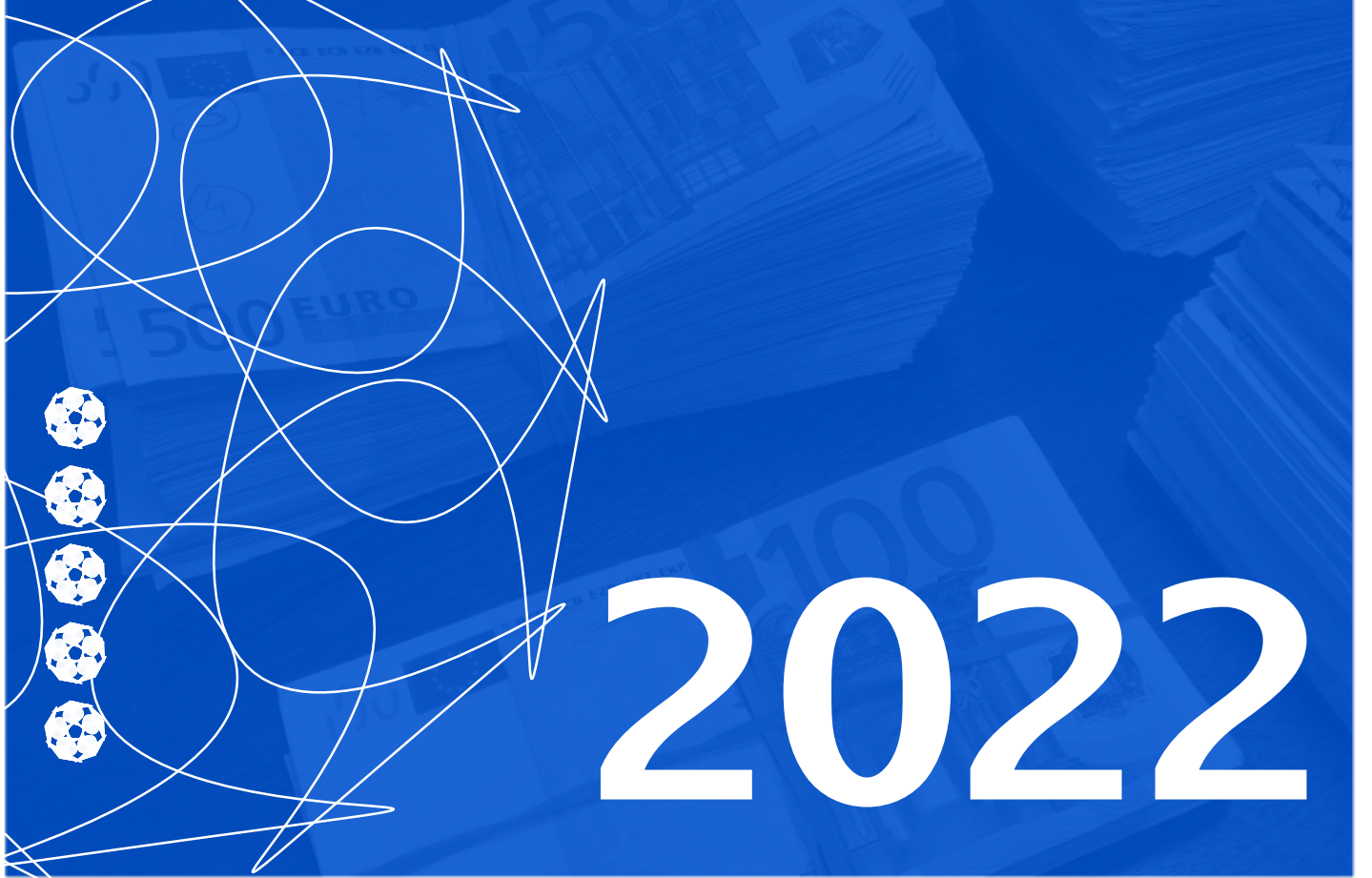




CRIMINAL  
ASSETS  
BUREAU

# Annual Report

CRIMINAL ASSETS BUREAU ANNUAL REPORT 2022



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[www.anbiúroumschómhainnícoiriúla.ie](http://www.anbiúroumschómhainnícoiriúla.ie)

Tá an tuarascáil seo ar fáil as Gaeilge freisin.  
This report is also available in the Irish language.

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# Letter forwarding report from the Garda Commissioner to the Minister for Justice

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 2022 Annual Report of the Criminal Assets Bureau.

2022 was a very busy year for the Bureau. Despite the challenges faced by the Bureau with the increased workload and the resourcing issues faced across many disciplines, the Bureau achieved fourteen of its fifteen performance delivery targets for the year.

I note that the Bureau conducted forty nine search operations consisting of one hundred and thirty four individual searches in twenty counties and obtained High Court orders under the Proceeds of Crime Act 1996 in respect of assets in twenty counties. The continuing high number of search operations is evidence of excellent cooperation between the Criminal Assets Bureau and all Garda Divisions.

The Bureau has refocused its efforts towards strong cooperation with locally trained Divisional Asset Profilers.

The Bureau continues to foster links with local communities and supports local Garda management in enhancing the role of the Divisional Asset Profiler Network.

In this regard, an additional thirty seven Divisional Asset Profilers were newly trained in 2022.

I also note that additional training was provided to the trained Divisional Asset Profilers wherein a one day workshop was delivered to one hundred and thirty current Divisional Asset Profilers.

In addition, I recognise its extensive co-operation with law enforcement agencies in Northern Ireland, including the Police Service of Northern Ireland (PSNI), Her Majesty's Revenue and Customs (HMRC) and the National Crime Agency (NCA).

Internationally, the Bureau continues to liaise and conduct investigations with law enforcement and judicial authorities throughout Europe and worldwide and is effective at international level as the designated Asset Recovery Office (ARO) in the Republic of Ireland.

The Bureau has promoted its activities through its own social media channels and also in the Garda Press Office and social media and has demonstrated the utmost professionalism in this area which is welcomed by both the local communities and the media.

During 2022, the Bureau focused on all crimes involving wealth acquisition and returned in excess of €6.3m million to the Exchequer.

In addition to which, the Bureau also returned in excess of €21,000 to an injured party identified under section 3(3) of the Proceeds of Crime Act in 2022.

Letter forwarding report from the Garda Commissioner to  
the Minister for Justice

In total, for the year 2022, the Bureau denied and deprived criminals of their ill-gotten gains to the sum of €6.359 million.

The Criminal Assets Bureau decanted from Harcourt Square and relocated to Walter Scott House in November 2022.

I wish the Criminal Assets Bureau continued success in their new offices and for the future.

Yours sincerely



**J A Harris**  
**Commissioner**  
**An Garda Síochána**



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

Dear Commissioner

It is my pleasure to deliver the 27<sup>th</sup> Annual Report of the Criminal Assets Bureau for the calendar year 2022. This report is submitted for presentation to the Minister for Justice pursuant to the provisions of section 21 of the Criminal Assets Bureau Act, 1996.

In compliance with its statutory obligations, the report sets out the activities of the Bureau throughout the year in targeting the proceeds of crime.

2022 was a positive year, seeing the Bureau achieve fourteen of its fifteen performance delivery targets for the year.

During the year, the Bureau continued to focus on the development of the Divisional Asset Profiler Network through the liaison with Divisional Asset Profilers.

The Bureau delivered training to thirty seven new Divisional Asset Profilers. In addition, the Bureau also provided a one day workshop to one hundred and thirty current Divisional Asset Profilers to further enhance their training.

The Bureau recognises the contribution of locally trained Divisional Asset Profilers in the early identification of suitable targets for action by the Bureau.

During 2022, eighteen new applications were brought before the High Court under the Proceeds of Crime legislation.

The Bureau recognises the decrease in the number of applications from the previous year. This decrease is primarily attributable to the increased demands by the Bureau and the resourcing issues experienced in the Criminal Assets Section (CAS) of the Chief State Solicitor's Office (CSSO).

Once again, the majority of these actions related to the proceeds of drug trafficking. Other common underlying criminality includes burglary and money laundering. The Bureau will consider investigation into any criminal conduct which involves the acquisition of wealth.

In 2022, the value of assets under the new proceeds of crime cases commenced by the Bureau ranged in value from €9,718 to €1,948,147.

Proceeds of crime actions, together with actions under the Revenue and Social Protection provisions, yielded in excess of €6.3 million to the Exchequer in 2022.

Also in 2022, the Bureau returned in excess of €21,000 to an injured party identified under section 3(3) of the Proceeds of Crime Act in 2022.

The Bureau coordinates its activities in a manner which takes cognisance of the Policing Plan of An Garda Síochána and the strategies of the Office of the Revenue Commissioners, the Department of Social Protection and the Department of Justice.

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

During 2022, the Bureau continued to support the nationwide anti-burglary initiative known as Operation Thor. In addition to which, the Bureau also supports the Garda Síochána National Anti-Drugs Operation Tara which commenced on 1<sup>st</sup> July 2021.

Operation Tara sets out a strong focus on tackling street-level drug dealing in cities, towns and villages across the country. Recent Divisional Asset Profiler training was targeted to support this operation.

Many of the Bureau's investigations have an international dimension and involve cooperation with law enforcement agencies in other jurisdictions. The Bureau continued to participate in a Joint Investigation Team (JIT) agreement that Ireland joined in 2019.

The Chief Bureau Officer co-signed a further JIT in July 2022 with the Romanian Authorities. The individuals targeted in this JIT are members of a Romanian Organised Crime Group involved in human trafficking, prostitution and money laundering operating in both the Irish and Romanian States. The Bureau looks forward to close cooperation with the Romanian Authorities.

The Bureau continues to develop its relationships with Interpol, Europol and the Camden Assets Recovery Inter-Agency Network (CARIN) and continues

to represent Ireland on the platform of the Asset Recovery Offices (ARO).

At all times, the Bureau receives excellent support from legislators, members of the public and the media.

Staff of the Bureau continue to develop a significant social media presence through Facebook and Twitter resulting in the promotion of the activity of the Bureau and securing important information from members of the public. I want to personally acknowledge the efforts of the Bureau staff in promoting its work through the media and the engagement of mainstream media outlets in this regard.

In addition, the support and co-operation afforded to the Bureau throughout the year by An Garda Síochána, the Office of the Revenue Commissioners, the Tax Appeals Commission, the Courts Service, the Department of Social Protection, the Department of Justice, 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 is greatly appreciated.

Likewise, I would also like to acknowledge the expertise and commitment of the solicitors and staff allocated by the Chief State Solicitor to the work of the Bureau. The value of co-located independent legal advice and support cannot be overstated in its

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

contribution to the success of the Bureau.

Over the last number of years, it has been recognised by both the Bureau and the Chief State Solicitor's Office (CSSO), that there is a need for an increase in the Criminal Assets Section (CAS) resources to support the higher volume of legal service demands flowing into CAS through proceeds of crime cases, tax appeals, property sales and other areas of Bureau work.

Following the submission of a successful joint business case to DPER, CAS was approved for a significant expansion of resources, which was confirmed in May 2022 and recruitment for these new positions got underway.

By late quarter 4, all Clerical Officer staff positions under the expansion plan had been filled. However, due to recruitment challenges, there was no significant uplift in legal resources in 2022 but it is expected that CAS / the Bureau will see the benefits of increased staffing numbers in 2023.

In addition, I would like to also acknowledge the significant contribution of legal counsel engaged by the CSSO on behalf of the Bureau.

During the year there were many personnel changes within the Bureau arising from the departure of a number of personnel on promotion, transfer, retirement and resignation.

This is an inevitable reality given the structure of the Bureau and as a result

it has given rise to an emphasis on maintaining a strong and well-resourced system for staff training which has been put in place in recent years.

The nature of their work is such that, in many instances, it cannot be publicly acknowledged due to the necessity for anonymity and security requirements.

I want to take this opportunity to acknowledge the dedication and hard work of all personnel attached to the Bureau. I would also like to welcome the new personnel who have joined the Bureau this past year and wish them well in the future.

Since its establishment, the Bureau has resided in Harcourt Square for the past twenty six years. In November 2022, the Bureau moved to a new state-of-the-art building in Walter Scott House, Dublin 8.

I would like to take this opportunity to thank Garda Estates Management and the Office of Public Works for their organisation in conducting the successful relocation to the new premises.

On 25<sup>th</sup> November 2022, Walter Scott House was officially opened. It was my great privilege to be the organiser for this momentous event.

While the building is modern and energy efficient and within a good location, it is insufficient for the Bureau's current and future requirements. To address this matter, I

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

have established a Working Group, with the support of the Department of Justice, to remedy this matter.

I wish to congratulate Commissioner Harris and An Garda Síochána on the centenary celebrations. It was my great honour to have participated in the Centenary Parade on 27<sup>th</sup> August 2022.

Finally, I want to thank Commissioner Harris for taking the time to present the Centenary medals to the retired and serving Garda members of the Criminal Assets Bureau.

Yours sincerely



**MICHAEL GUBBINS**  
**CHIEF BUREAU OFFICER**

# Foreword

## Section 21 Report

This is the 27<sup>th</sup> Annual Report on the activities of the Criminal Assets Bureau (hereinafter referred to as “the Bureau”) and covers the period from 1st January 2022 to 31st December 2022 inclusive.

The Criminal Assets Bureau Act 1996 and the Proceeds of Crime Act 1996 have both been amended 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 CAB Act” and the Proceeds of Crime Act 1996 to 2016 will hereinafter be referred to as “the PoC Act”. The CAB Act provides a collective title of amendments governing the powers and functions of the Bureau.

This report is prepared pursuant to section 21 of the CAB Act which requires the Bureau to present a report, through the Commissioner of An Garda Síochána, to the Minister for Justice outlining its activities during the year 2022.

## Foreword

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# Part One

## *Overview of the Criminal Assets Bureau, its Officers and Staff*

### The Bureau

On the 15<sup>th</sup> October 1996, the Bureau was formally established by the enactment of the CAB Act. The CAB 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;
- CAB production orders.

### Governance

The inter-agency and multi-disciplinary structure of the Bureau, together with its multi-stranded governance and accountability pathways, means that the Bureau does not fall within the traditional definition of a State Body within the meaning of the Code of Practice for the Governance of State Bodies. The Bureau does, however, apply the Code of Practice for the Governance of State Bodies as adapted to its structure.

As the Bureau has no Board, the Chief Bureau Officer along with the Senior Management Team undertakes the role of a Board, in addition to the performance of its executive functions.

The Bureau sets out its goals and commitments for the year in its annual Business Plan 2022. This plan took

cognisance of the Statement of Strategy 2020-2023.

An Oversight Agreement between the Bureau and the Department of Justice has been signed and covers the period 2020 – 2022. This Agreement sets out the broad governance and accountability framework within which the Bureau operates and defines key roles and responsibilities which underpin the relationship between the Bureau and the Department. The Bureau's Oversight Agreement is available at [www.justice.ie](http://www.justice.ie).

A separate but related Performance Delivery Agreement has also been signed for the year 2022 and is available for viewing at [www.justice.ie](http://www.justice.ie).

The Department of Justice's Internal Audit Unit provides support to the Bureau in monitoring and reviewing the effectiveness of the Bureau's arrangements for governance, risk management and internal controls.

The Internal Audit Unit conducts an independent audit of the Bureau's procedures and processes on an annual basis.

The Bureau held eleven (11) Senior Management Team Meetings, five (5) Audit and Risk Committee Meetings and two (2) Governance Committee Meetings during 2022.

### Environmental and Energy Issues

As set out in the requirements of the Public Sector Energy Efficiency Strategy 2017, the Chief Bureau Officer appointed Detective Superintendent Seamus Dalton

## Part One

### Overview of the Criminal Assets Bureau, its Officers and Staff

as Energy Performance Officer for the Bureau.

The Bureau will continue to participate, progress, promote and report on all initiatives in relation to environmental and energy issues by year end in accordance with S.I. 426 of 2014 (European Union (Energy Efficiency) Regulations).

The Bureau relocated to a new state-of-the-art premises at Walter Scott House in November 2022. Walter Scott House has been constructed to the highest standards to ensure we achieve a nearly zero energy building. Our carbon footprint has been greatly reduced by maximising the use of daylight, ventilation and LED movement sensor lighting throughout the building.



Official opening of Walter Scott House

The decant from the premises at Harcourt Square to Walter Scott House saw a large amount of office furniture, destined for disposal, recycled and given to Garda Stations within the DMR.



Recycled Furniture

Throughout 2022, the Bureau also carried out a number of energy efficient initiatives including:

1. Replaced 20% of ageing PCs with energy efficient and eco-friendly models.
2. Replaced a number of older monitors with energy efficient models.
3. Replaced older servers with new efficient models.
4. Consolidated a number of older servers into a power efficient working model through a virtualised environment.
5. Disposed of a number of older (less energy efficient) printers which were not replaced.
6. Disposed of six (6) energy inefficient forensic recovery of evidence devices.
7. Added a hybrid vehicle to the CAB fleet replacing an older vehicle.

## Finance

During the course of the year the Bureau expended monies provided to it by the Oireachtas, through the Minister for Justice, in pursuit of its statutory objectives.



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

#### Comparison of Accounts for years 2021 / 2022

Year	Description	Amount €	
		Budget Provision	Total Spent
2021*	Pay	8.260	8.307
	Non-pay	1.701	1.804
	<b>Total</b>	<b>9.961</b>	<b>10.111</b>
2022*	Pay	9.157	7.961
	Non-pay	1.701	1.869
	<b>Total</b>	<b>10.858</b>	<b>9.830</b>

\* Awaiting Audit – Subject to Change  
CAB vacancies (23) account for the underspend in Pay budget allocation.

## Objectives and Functions

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

1. Identifying and investigating the proceeds of criminal conduct;
2. Taking appropriate actions under the law to deny and deprive persons of the benefits of assets that are the proceeds of criminal conduct by freezing, preserving and confiscating these assets;
3. The taking of all necessary actions under the Revenue Acts to ensure that the proceeds of criminal activity are subjected to tax;
4. Investigating and determining claims under the Social Welfare Acts.

## Chief Bureau Officer

The Bureau is headed by the Chief Bureau Officer, appointed by the Commissioner of An Garda Síochána from among its members of the rank of Chief Superintendent. The current Chief Bureau Officer is Detective Chief Superintendent Michael Gubbins who was appointed on 5<sup>th</sup> May 2020.

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

The Chief Bureau Officer is also accountable to the Secretary General of the Department of Justice with regard to matters arising for the Secretary General as Accounting Officer for 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.

## Bureau Legal Officer

The Bureau Legal Officer reports directly to the Chief Bureau Officer and is appointed under section 9 of the CAB Act to assist the Bureau in the pursuit of its objectives and functions.

The current Bureau Legal Officer is Mr Kevin McMeel who was appointed on 19<sup>th</sup> July 2019.

## Part One

### Overview of the Criminal Assets Bureau, its Officers and Staff

#### A Body Corporate

The Bureau exists as an independent corporate body as provided for under section 3 of the CAB 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 judgment of the High Court on the 1<sup>st</sup> of July 1999. This judgment 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 An 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 An 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.”*

#### Structure of the Bureau

The inter-agency and multi-disciplinary 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.

The functions of the Bureau, operating through its Bureau Officers, are outlined under section 5 of the CAB Act detailing the functions of the Bureau.

#### Bureau Officers and staff

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

Officers of the Bureau are:

- A. Members of An Garda Síochána;
- B. Officers of the Revenue Commissioners;
- C. Officers of the Department of Social Protection.

Officers are on special leave from their parent agencies. Bureau Officers continue to be vested with the powers and duties of office notwithstanding their appointment as Bureau Officers.

Members of staff of the Bureau consist of:

- The Bureau Legal Officer;
- Professional and technical members;
- Administrative members.

The authorised staffing level at the Bureau, comprising Bureau Officers and other staff, stands at ninety nine (99).

Following transfers, promotions, retirements and resignations during 2022, twenty three (23) staff vacancies remain at the Bureau on 31<sup>st</sup> December 2022.

These vacancies include:

- 1 x Forensic Digital Specialist
- 1 x Bureau Forensic Accountant
- 1 x Assistant Principal (DSP)
- 1 x Detective Inspector
- 3 x Detective Sergeants
- 12 x Detective Garda
- 1 x Clerical Officer
- 3 x Executive Officer

## Authorised Staffing Levels

Inter-agency & multi-disciplinary authorised levels

	53
	8
	21
	17

The Bureau is liaising with the relevant bodies and it is anticipated that these vacancies will be filled by Quarter 3, 2023.

## Anonymity

Section 10 of the CAB Act provides certain protection in the form of anonymity for non-Garda Bureau Officers and members of staff of the Bureau. Under this section, officers and staff of the Bureau execute their duties in the name of the Bureau.

Section 11 of the CAB 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

## Part One

### *Overview of the Criminal Assets Bureau, its Officers and Staff*

Chief Bureau Officer, an Acting Chief Bureau Officer, the Bureau Legal Officer or the Bureau Officers who are members of An Garda Síochána.

#### **Intelligence & Assessment Office**

The Intelligence and Assessment Office (IAO) is an integral function of the Bureau and is serviced by Bureau Officers covering all agencies within the Bureau. Its remit is to triage all incoming referrals.

Correspondence is received by the Bureau from a variety of sources including Good Citizen Reports, Divisional Asset Profiles, information from State and semi-State agencies and both the private and non-governmental organisation sectors.

Assessment of all submissions to the Bureau takes place at the IAO. This includes the preparation of background reports to inform the Admissions Group decision making process on whether or not, the individual / company assessed meets the criteria to be assigned as a CAB target.

The Admissions Group, serviced by the management of each agency, make decisions to either accept or decline the individual / company as a CAB target. Should they be accepted as targets, they will be assigned to a team room for multi-agency investigation.

The IAO provide ongoing intelligence and operational support to the Bureau's investigation teams by identifying any issues of relevance within the broad range of legislation under which the Bureau operates.

Since the creation of the IAO, the increase in targets has grown substantially from 500 in 2016 to in excess of 1,624 in 2022.

The Bureau, through the IAO, engages with our international partners including Europol, Interpol, Camden Asset Recovery Inter Agency Network (CARIN), United Nations Office on Drugs and Crime (UNODC) and the Asset Recovery Network (ARO). Eighty nine (89) requests were received via the Asset Recovery Network in 2022 from seventeen (17) different countries and ninety three (93) requests were sent.

The Bureau, through the IAO, conducts enquiries at both national and international levels to support ongoing operations.

#### **Good Citizen Reports**

The Bureau receives information from members of the public in a variety of different ways, i.e., email, in writing or by way of phone call, whether from a self-identified author / caller or by way of Good Citizen Report.

The Bureau is interested in any information in respect of unexplained wealth which, it is suspected, may be linked, directly or indirectly, to criminality or a person who is living beyond their means or is materially benefitting from the proceeds of crime.

The information given by members of the public is dealt with in the strictest of confidence. This information is evaluated at the IAO to establish if the information provided falls within the remit of the Bureau. Information can be provided to

the Bureau via a number of different platforms listed below:

- By telephone on 00 353 1 6663266
- By email at [info@cab.ie](mailto:info@cab.ie)
- By post (Criminal Assets Bureau, Walter Scott House, Military Road, Dublin 8, D08 HE2P)
- Facebook: [@CriminalAssetsBureau](https://www.facebook.com/CriminalAssetsBureau)
- Twitter: [@criminalassets](https://twitter.com/criminalassets)

During 2022, the Bureau received three hundred and sixty one (361) Good Citizen Reports.

### Asset Management Office

The Asset Management Office (AMO) was also established in 2017 in order to manage all assets under the control of the Bureau.

The diverse range of assets over which the Bureau has responsibility necessitates the deployment of considerable resources. Each asset is managed to maintain its value, to fulfil the Bureau's legal obligations and to ensure that optimum value is realised when remitted to the Exchequer.

The AMO now fully manages the recovery of assets for all agencies within the Bureau.

The PoC Act requires that an asset is retained for a seven year period following the decision of the High Court (unless agreement is received from the parties involved for immediate disposal). In practice, this period can be considerably longer due to appeals and challenges to such orders. In the case of certain assets, such as properties, this can involve

ongoing resources to maintain the property, including in some instances, the Bureau acting as landlord.

In addition to tangible assets retained by the Bureau, there are also considerable assets in respect of outstanding liabilities to the Bureau under the Revenue and Social Welfare Acts.

These debts are also managed by the AMO with a view to realising their worth. This office provides a higher level of governance for assets under the control of the Bureau.

### Real Estate managed by the Bureau

AMO is responsible for the management and control of assets seized by the Bureau pursuant to orders made under the PoC Act. The AMO assists the court appointed Receiver in carrying out his/her function under section 7 of the PoC Act. The management, monitoring and control of an asset involves maintaining the asset from the time it is taken into the possession of the Bureau (by way of seizure or court order) and preserving the asset's value and condition until disposal.

The AMO is responsible for taking possession of, inspecting and securing the property on the date specified by the relevant court order.

The AMO arranges for the necessary works to be carried out i.e., maintenance, installation of intruder alarm, inspection of BER Certificate and valuation by an auctioneer.

## Part One

### *Overview of the Criminal Assets Bureau, its Officers and Staff*

#### AMO Disposal of Assets

In pursuit of the best value being achieved in the disposal of any asset, the Bureau utilises private sector industry experts to advise and dispose of assets by way of auction and / or private treaty sales.

#### CAB Conveyancing Training

On the 28<sup>th</sup> June 2022, staff from the Criminal Assets Section (CAS), Chief State Solicitor's Office provided in-house training to staff of the AMO in relation to property conveyance.

This training course clearly set out the defined roles and responsibilities applicable to the CAS and the AMO when working together on property conveyancing files.

## Selection of Assets



**Dolce & Gabbana Washbags**



**Canada Goose Gilet**



**Kit Vehicle**



**Breitling Watch**



**Hublot Watch**

## Part One

### *Overview of the Criminal Assets Bureau, its Officers and Staff*

#### Chief State Solicitor's Office

The Criminal Assets Section (hereinafter referred to as "CAS") of the Chief State Solicitor's Office provides a dedicated legal service to the Bureau and is uniquely co-located with its clients.

CAS provides legal services on all aspects of the work of the Bureau including but not limited to:

- Applications pursuant to the PoC Act as amended and related appeals.
- Legal representation for all Bureau tax and social welfare matters both before their respective appeal bodies and in the Circuit and Superior Courts.
- Conveyancing and commercial property transactions.
- Other civil law cases including Judicial Review and Plenary matters.

Following the submission of a successful business case to the Department of Public Expenditure and Reform, supported by the Bureau, CAS was approved for a significant expansion of resources, which was confirmed in May 2022 and recruitment for these new positions got underway.

The section is headed up by a Deputy Assistant Chief State Solicitor and the CAS team is comprised of legal and administrative staff all working together in its drive to support the Bureau's legal service requirements.

From May 2022, CAS had an authorised staffing compliment of ten (10) State Solicitors (two at State Solicitor Higher grade), one (1) Higher Legal Executive, an Executive Officer and five (5) Clerical Officers.

However, like many organisations, the Chief State Solicitor's Office faced some challenges in 2022 recruiting and retaining staff for CAS.

However, by late Quarter 4, all Clerical Officer staff positions under the expansion plan had been filled. There was no significant uplift in legal resources in 2022 but it is expected that CAS / the Bureau will see the benefits of increased staffing numbers in 2023.



#### Divisional Asset Profilers

Divisional Asset Profiler training is organised and conducted by the IAO in accordance with the Bureau's strategic plan. The IAO supports and liaises with the locally trained Divisional Asset Profilers to obtain profiles on persons submitted for assessment.

In 2022, the Bureau continued its programme of engagement with Divisional Asset Profilers. In March 2022, the Bureau delivered a one day training course to an additional thirty seven (37) Divisional Asset Profilers,



delivering on its Performance Delivery Agreement commitment.

To further enhance the training for the newly trained profilers, a one day workshop was delivered in May 2022 to one hundred and thirty (130) current Divisional Asset Profilers.



Chief Bureau Officer presenting at the Divisional Asset Profiler Training Course

At year end, the total number of Divisional Asset Profilers stood at five hundred and seventy two (572), which included:

- 545 Gardaí
- 19 Officers of the Revenue Commissioners engaged in Customs and Excise duties;
- 8 Officers of the Department of Social Protection

In 2022, one hundred and five (105) asset profiles were received from Divisional Asset Profilers throughout Ireland (as compared to two hundred and twenty one (221) asset profiles received in 2021).

Ongoing contact and close cooperation was maintained both Regionally and Divisionally throughout 2022.

The Bureau continues to be the standard bearer of best practice in the area of non-conviction based civil forfeiture of criminal assets. The Bureau also researches best practice identifying courses and partners who increase knowledge and assist with the continuous professional development of staff directly allocated to the Bureau and those trained as Divisional Asset Profilers.

The Bureau will continue to develop the successful relationship established in 2021 with IIPCIC (International IP Crime Investigators College), an Interpol initiative in cooperation with the UL Standards and Engagement. In May and June 2022, fifteen (15) Bureau Officers were provided with online training in Cryptocurrency by the BASEL Institute on Governance.

The following cases provide examples of Bureau investigations that originated from a Divisional Asset Profiler:

*Case 1:*

Following the seizure of cash, by local Gardaí attached to the Cavan / Monaghan Division, targeting an international organised crime group based in the border area which was suspected of being involved in the sale and supply of controlled drugs, a referral was made to the Bureau by a Divisional Asset Profiler.

The case was brought to a successful conclusion due to the successful cooperation between the Bureau, the local Gardaí, the Garda National Drugs

## Part One

### *Overview of the Criminal Assets Bureau, its Officers and Staff*

and Organised Crime Bureau, the Police Service of Northern Ireland and the Lithuanian Police Service.

The Bureau's investigations resulted in the granting of orders pursuant to section 2 and 7 of the PoC Act over the cash in 2022.



Cash seized

#### *Case 2:*

This case was referred to the Bureau by a Divisional Asset Profiler attached to Blanchardstown Garda Station following the arrest and detention of an individual for offences pursuant to section 7 of the Criminal Justice (Money Laundering & Terrorist Financing) Act 2010 and section 3 & 15 of the Misuse of Drugs Act 1977/84.

Following the Bureau's investigation, High Court orders were obtained in 2022 pursuant to section 2, 3, 7 and 4A over three (3) high value watches, funds to the value of €41,052 in a financial institution and €220,715 cash & £520 Sterling.

Following submission of the investigation file to the Office of the Director of Public Prosecutions, charges were directed and preferred and the individual pleaded guilty

before the District Circuit Court to offences of money laundering and the sale and supply of controlled drugs. In November 2022, the individual was sentenced to five years imprisonment.

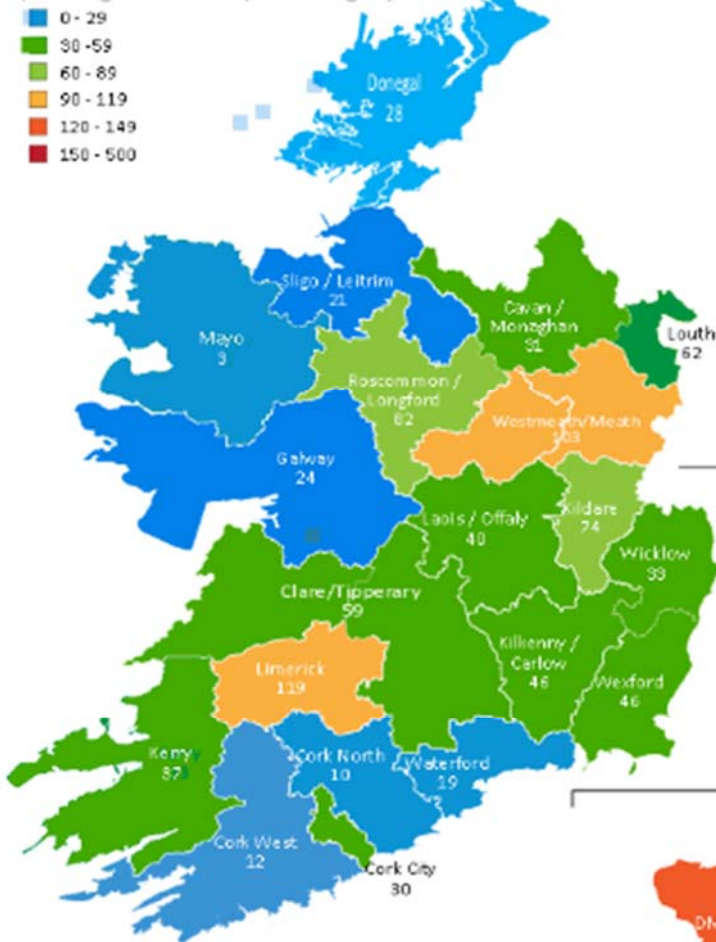


Rolex Watch

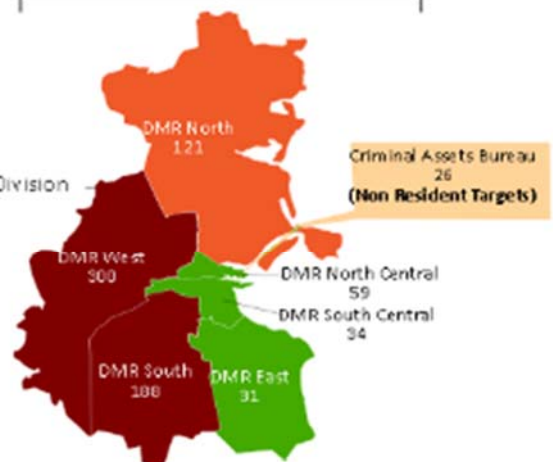
**Geographical Distribution of Targets under investigation by the Criminal Assets Bureau  
 (Persons & Organisations - end December 2022)**

**Total: 1638**

**Map 1: Targets of CAB by Garda Division  
 (Excluding Dublin Metropolitan Region)**



**Map 2: Targets of CAB by Garda Division  
 Dublin Metropolitan Region**



**CRIMINAL ASSETS BUREAU**  
 An Búro un Shócmhainní Coiriúla  
 100 & 101A Scott, An Bóthar Míleata, Bala Átha Catha 2, D08 PFK1, Co. Du.  
 100 & 101A Scott House, Wilburstown, Dublin 8, D08 PFK1, Ireland

## Part One

### *Overview of the Criminal Assets Bureau, its Officers and Staff*

## **Training and Development**

### **Proceeds of Crime & Asset Investigation (POCAI)**

The Bureau's multi-agency structure continues to be the most powerful tool in the State's armoury in tackling organised crime groups and criminal activity and is the envy of law enforcement worldwide.

As a part of its prescribed statutory function, the Bureau currently provides national and international assistance and education to other law enforcement / regulatory agencies and State bodies including Interpol, Europol, Northern Ireland Co-operation Overseas (NI-CO), National Crime Agency (NCA), Australian, Icelandic and Maltese Police. The accreditation of material in this field is now regarded as critical for the delivery of an effective and professional service, both nationally and internationally.

The Bureau together with the University of Limerick established an academically recognised qualification with the University of Limerick at Level 9 Accreditation, launched in February 2020.

The Postgraduate Diploma in Proceeds of Crime & Asset Investigation is an accelerated programme and is delivered in five modules of learning.

This delivery of the course was supported by subject matter experts within the Bureau and external experts in areas such as proceeds of crime

procedures, white-collar crime, bribery and corruption, evidence and international cooperation.

The third course, delivered both online and in person, commenced in September 2022, with twelve (12) course participants which included two (2) members from the Australian Federal Police (AFP).

The AFP Criminal Assets Confiscation Taskforce (CACT) members undertook this course to gain experience and knowledge in this area and to benefit and improve their agency in developing their own learning continuum. The Bureau would like to thank the two officers for their participation and wish the AFP (CACT) continued success into the future.

The Bureau wishes to extend its sincere thanks to each of the presenters on the course and especially to the University of Limerick's President, Professor Kersten May, Provost and Deputy President, Professor Shane Kilcommins, Professor Ray Friel, Ms Angela Liddy and the staff of the University of Limerick for their support, advice and determination in securing the programme's successful inclusion in the 2022 curriculum.

### **Staff Training**

During 2022, the Bureau continued to upgrade and enhance the training needs of Bureau Officers and staff.

In this regard, the Bureau supported staff participation in the following courses:

*Overview of the Criminal Assets Bureau, its Officers and Staff*

- Computer Forensics and Cybercrime, University College Dublin
- Proceeds of Crime and Asset Investigation (POCAI), CAB & University of Limerick
- Certificate in Luxury Goods Authentication
- Advanced training course on the Darkweb and Cryptocurrencies, CEPOL (Budapest)
- Master of Arts in Serious Crime Investigation
- Advanced Protected Disclosures training
- Basel Institute: Cryptocurrencies and Anti Money Laundering Compliance Training
- Emergency First Responders Course
- Garda Executive Leadership Programme

In addition, a number of awareness briefings took place virtually throughout 2022 to all staff of the Bureau on relevant topics including:

- Pensions, Retirement and AVC
- Summary Summons Practice and Procedure
- Psychotherapy: The effect of police / front line work and post Covid anxiety
- Obtaining information from Foreign Tax Authorities
- Personal Resilience
- The Illicit Sale of Pharmaceuticals in Ireland – Health Products Regulatory Authority

### **CAB Presentations**

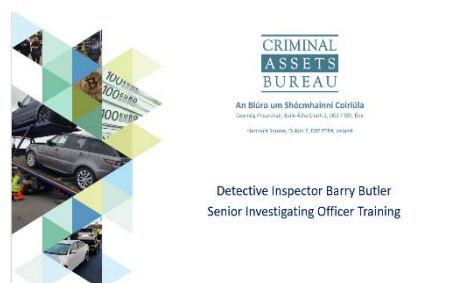
#### **Detective Garda Training Programme**

During the course of 2022, the Bureau assisted the Crime Training Faculty at the Garda College in Templemore in the provision of Detective Training.

The Bureau delivered presentations to the Detective Garda Training Programme on three (3) occasions during 2022.

#### **Senior Investigators Course**

During 2022, the Bureau assisted the Crime Training Faculty and made a presentation in April 2022 to the Senior Investigators Course.



Cover report for S.I.O Presentation

### **Virtual Currencies**

The Bureau continues to enhance its level of knowledge and investigative ability in the field of cryptocurrencies and their use in criminal conduct worldwide. Through its investigations, the Bureau has made a number of seizures of various forms of cryptocurrencies including Bitcoin and Ethereum.

## Part One

### *Overview of the Criminal Assets Bureau, its Officers and Staff*

The Bureau has been at the vanguard of law enforcement agencies in identifying the potential for criminals to exploit the characteristics of cryptocurrencies to generate and launder the proceeds of crime.

The Bureau is committed to maintaining its position as a globally recognised investigative agency in this area through its knowledge and its ability to deny and deprive criminals of the proceeds of criminal conduct.

In order to maintain the Bureau's position as one of the foremost recognised law enforcement agencies in its ability to investigate, seize, retain and dispose of cryptocurrencies, the Bureau made a number of presentations which allows the Bureau to share and enhance its knowledge in this area and generate global expert contacts in this field which will benefit future Bureau investigations.

#### **Cryptocurrencies Presentations**

##### *8<sup>th</sup> Virtual Currencies Conference*

A Garda Bureau Officer represented the Bureau at the 8<sup>th</sup> Virtual Currencies Conference, held at the Europol Headquarters, The Hague on the 10<sup>th</sup> and 11<sup>th</sup> May 2022. The topic of this conference was "Decentralised Finance (DeFi)" and brought together law enforcement officers to share their knowledge and expertise in this area.

##### *6<sup>th</sup> Global Conference on Criminal Finances and Cryptocurrencies*

A Garda Bureau Officer represented the Bureau at the 6<sup>th</sup> Global Conference on Criminal Finances and

Cryptocurrencies held online on the 1<sup>st</sup> and 2<sup>nd</sup> September 2022.

This annual conference is a joint initiative of the Basel Institute on Governance, Interpol and Europol through the joint Working Group on Criminal Finances and Cryptocurrencies.

The conference aims to increase the capabilities of the attendees to successfully investigate and prosecute virtual assets-based money laundering and other crypto-enabled crimes.

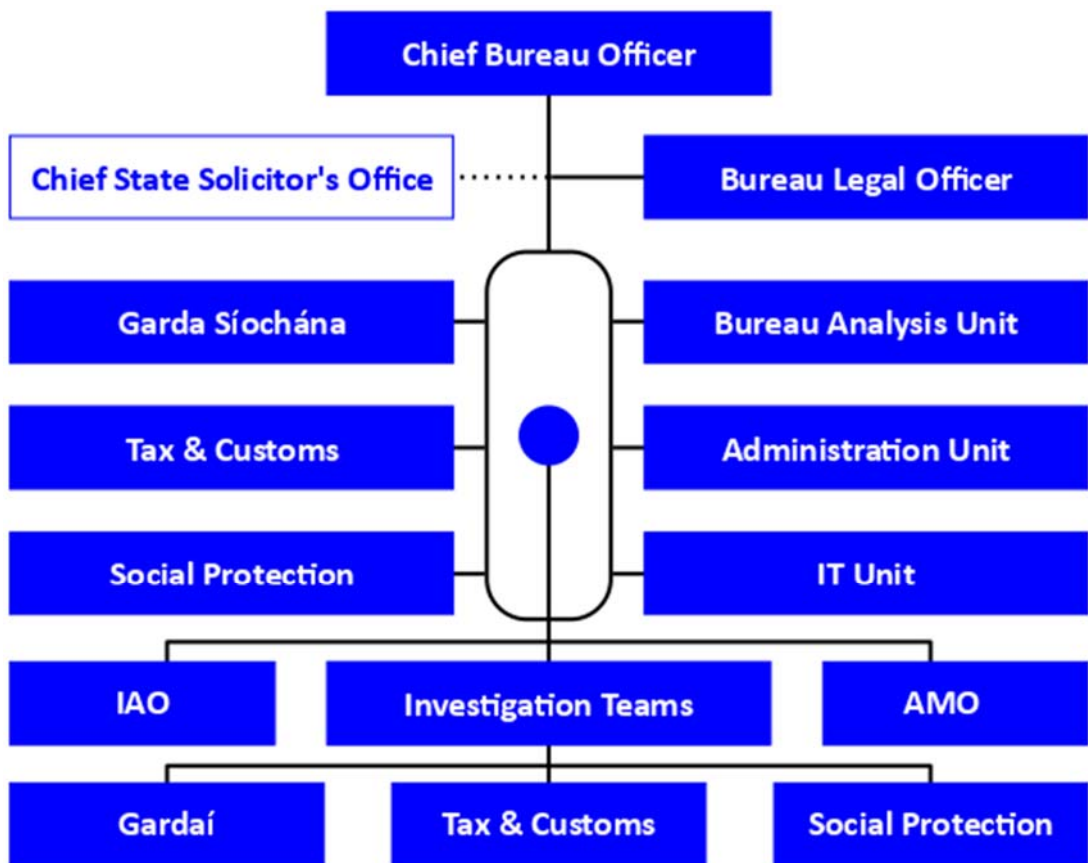


##### *23<sup>rd</sup> Annual National Prosecutors' Conference*

A Garda Bureau Officer delivered a presentation entitled "Virtual Currencies – An Introduction for Criminal Practitioners" at the Director of Public Prosecutions 23<sup>rd</sup> Annual National Prosecutors' Conference on Saturday 19<sup>th</sup> November 2022 at the National Convention Centre, Dublin.



Diagram: Organisation of the Bureau



Part One

*Overview of the Criminal Assets Bureau, its Officers and Staff*

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## Part Two

### *Criminal Assets Bureau investigations*

#### Investigations

During 2022, Bureau Officers continued to exercise the powers and duties vested in them under section 8 of the CAB Act.

It is important to note that while Bureau Officers retain the duties and powers conferred on them by virtue of their former office of their respective parent organisations, they also gain new powers particular to their role as Bureau Officers. These include the power to obtain and execute:

1. CAB search warrants pursuant to section 14 of the CAB Act;
2. Production Orders to make material available to CAB pursuant to section 14A of the CAB Act.

These powers are contained within section 14 and 14A of the CAB Act, as amended.

The Bureau conducted its investigations throughout 2022 with the cooperation and assistance of Garda personnel from Garda Divisions and also from Garda National Units attached to Organised and Serious Crime (OSC), Special Tactics and Operations Command (STOC) and the Garda National Crime and Security Intelligence Service (GNCSIS). Investigations were also supported by the Office of the Revenue Commissioners.

The Bureau continued to cooperate with the Special Investigation Units of the Department of Social Protection in respect of their investigations in 2022. This continued assistance has been critical to the success in targeting the

proceeds of criminal conduct during 2022.

During 2022, the Bureau conducted forty nine (49) search operations [exceeding the Performance Delivery Agreement target of thirty five (35)] consisting of one hundred and thirty four (134) individual searches across twenty (20) counties.

#### Section 14

Section 14 of the CAB Act provides for CAB search warrants. Under section 14(1), an application may be made by a Bureau Officer, who is a member of An 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. This warrant may be issued by a Bureau Officer who is a member of An Garda Síochána not below the rank of Superintendent.

During 2022, all applications under section 14 were made to the District Court and no warrants were issued pursuant to section 14(2).

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

## Part Two

### Criminal Assets Bureau investigations

This is noteworthy in that it allows the member of An Garda Síochána to be accompanied by such other persons as the Bureau Officer deems necessary, including persons who are technically and/or professionally qualified people, to assist him/her in the search. These warrants are seen as an important tool which greatly facilitates the Bureau to carry out investigations pursuant to its statutory remit.

During 2022, the Bureau executed one hundred and thirty four (134) warrants in targeting organised crime groups.



Bureau Officers during search operation

The section 14 warrants were used to search numerous private residences as well as professional offices and other businesses. This led to the seizure of cash, vehicles, electronic equipment and designer goods.

### Section 14A

Section 14A was inserted by the PoC Act 2005. This section provides for applications to be made by a Bureau Officer, who is also a member of An Garda Síochána, to apply to the District Court for an order directed to a named person to make material available to the Bureau Officer.

The section 14A Production Orders have been used primarily to uplift evidence from a number of financial institutions within the State. The material obtained relates to banking details, and in many instances, the transfer of large amounts of money between accounts.

As a result of the information gleaned, the Bureau has been able to use this evidence in ongoing investigations into a number of individuals who are believed to possess assets which represent, directly or indirectly, the proceeds of crime. During 2022, the Bureau executed three hundred and thirty one (331) orders pursuant to section 14A.

### Applications made during 2022

The table below outlines the number of applications made under section 14 and 14A of the CAB Act, as amended.

#### Applications under section 14 & 14A CAB Act, 1996 & 2005

Description	Applications	
	2022	2021
Search warrants under section 14 CAB Act, 1996 & 2005	134	189
Orders to make material available under section 14A of the CAB Act, 1996 & 2005	331	370

*The Section 14/14A figure may fluctuate on an annual basis and is case dependent.*

# Part Three

## *Actions under the Proceeds of Crime Act 1996 to 2016*

### Introduction

The Proceeds of Crime Act 1996 to 2016 (“PoC Act”) enables the High Court to make orders for the preservation and, where appropriate, the disposal of the property concerned and to provide for related matters.

The PoC Act further allows the High Court to determine, on the civil burden of proof, whether an asset represents, directly or indirectly, the proceeds of criminal conduct.

In 2005, the PoC Act was amended to allow the proceedings to be brought in the name of the Bureau instead of its Chief Bureau Officer. Consequently, since 2005, all applications by the Bureau have been brought in the name of the Bureau.

The High Court proceedings are initiated by way of an application under section 2(1) of the PoC Act which is always grounded upon an affidavit sworn by the Chief Bureau Officer.

Other affidavits are sworn by relevant witnesses including Bureau Officers and members of staff of the Bureau, members of An Garda Síochána from outside the Bureau, including Divisional Asset Profilers and in some instances, by officers from law enforcement agencies from outside the jurisdiction.

The PoC Act provides that the originating motion may be brought ex-parte. This means that the Bureau makes its application under section 2(1) of the PoC Act without a requirement to notify the affected person (the respondent).

The section 2(1) order lasts for twenty one days unless an application under section 3 of the PoC Act is brought within that period. Section 2 of the PoC Act also provides that the affected person should be notified during this time.

Section 3 of the PoC Act allows the longer term freezing of assets. It must be noted that proceedings under the PoC Act may be initiated in the absence of a freezing order under section 2(1) by the issuing of an originating motion pursuant to section 3(1). No such orders were made in 2022.

While section 3 cases must be initiated within twenty one days of a section 2 order, in practice, it may take some considerable time before the section 3 hearing comes before the High Court. The affected person (the respondent) is given notice of the section 3 hearing and is entitled to attend the hearing and challenge the case in respect of the specified asset.

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 access to legal representation in cases involving the Bureau, provided the necessary criteria for the scheme, have been met.

If it is ultimately shown to the satisfaction of the High Court following a section 3 hearing that the property represents, directly or indirectly, the proceeds of

## Part Three

### *Actions under the Proceeds of Crime Act 1996 to 2016*

criminal conduct, then the court will make an order freezing the property.

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 proceedings to transfer the property to the Minister for Public Expenditure and Reform or other such persons as the court determines under section 4 of the PoC Act. During these proceedings, all relevant parties are again notified and may make applications to the court.

Prior to the expiration of the seven year period, a consent disposal order under section 4A of the PoC Act may be granted by the court on the consent of the relevant respondent.

#### Section 1A Review

The PoC Act was amended by the PoC (Amendment) Act, 2016. This amendment provides that where a Bureau Officer is in a public place, or in another place where he is authorised or invited, or is carrying out a search, and finds property that he believes to be the proceeds of crime with a value not less than €5,000, then that Officer may seize the property for a period not exceeding twenty four hours.

The Chief Bureau Officer may, during the twenty four hour period, authorise the detention of the property for a period of up to twenty one days provided he/she:

- a) is satisfied that there are reasonable grounds for suspecting that the property, in whole or in part, directly or indirectly, constitutes the proceeds of crime,
- b) is satisfied that there are grounds for suspecting that the total value of the property is not less than €5,000,
- c) is satisfied that the Bureau is carrying out an investigation into whether or not there are sufficient grounds to make an application to the court for an interim order or an interlocutory order in respect of the property and,
- d) has reasonable grounds for believing that the property, in whole or in part, may in the absence of an authorisation, be disposed of or otherwise dealt with, or have its value diminished, before such an application may be made.

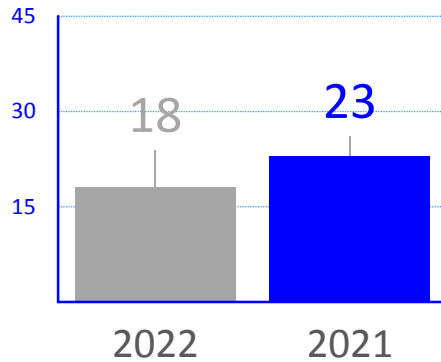
#### Cases commenced

Eighteen (18) new cases commenced under the PoC Act during 2022. All eighteen (18) cases were initiated by issuing proceedings by way of originating motion under section 2.

The Bureau has been engaged in extensive work in preparing these investigations to allow it to bring these cases in 2022.

The Bureau conducted investigations and submitted thirty (30) new PoC files to the Criminal Assets Section of the Chief State Solicitor's Office for progression through the courts meeting our commitment to submit thirty (30) new PoC files as set out in the Performance Delivery Agreement (PDA) 2022.

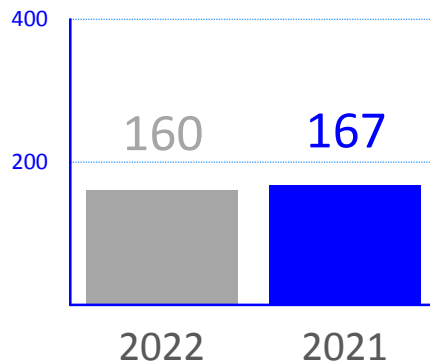
New POC cases brought before the High Court



### Section 2(1) Review

When analysed, the number of assets over which an order was obtained under section 2(1) decreased in comparison to 2021 from one hundred and sixty seven (167) assets in 2021 to one hundred and sixty (160) assets in 2022.

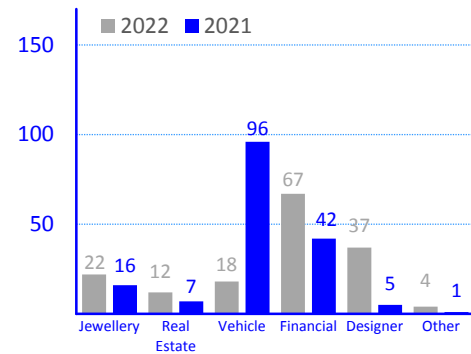
Assets over which section 2(1) Orders made



The number of assets over which section 2(1) orders were made may fluctuate on an annual basis and is case dependent.

During 2022, the Bureau took proceedings in respect of a variety of asset types. For profiling purposes, the assets are broken down into jewellery, real estate, vehicles, financial, designer goods and other.

Assets over which section 2(1) orders made  
 Breakdown of assets by asset type



### Valuation Breakdown

The figures in respect of jewellery, real estate, vehicles, designer goods, financial and other 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 value of the one hundred and sixty (160) assets frozen under section 2 of the PoC Act during the year 2022 was €5,184,599. A breakdown of this figure is detailed in the table below.

Analysis of section 2 order by Asset Type

Description	€
Jewellery	222,350
Real Estate	1,270,144
Vehicles	412,589
Financial	3,218,391
Designer Goods	31,495
Other	29,630
<b>Total</b>	<b>5,184,599</b>

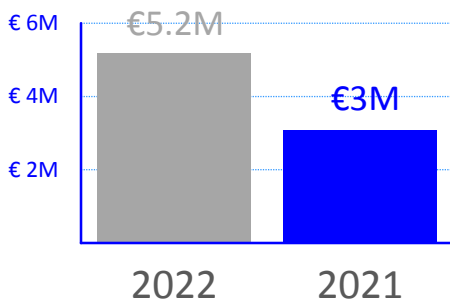
The results for 2022 compared to 2021 show the value of assets frozen under section 2(1) has increased by €2.117m from the previous year where the value was €3.068m. The Bureau notes the increase in the value of assets.

### Part Three

#### Actions under the Proceeds of Crime Act 1996 to 2016

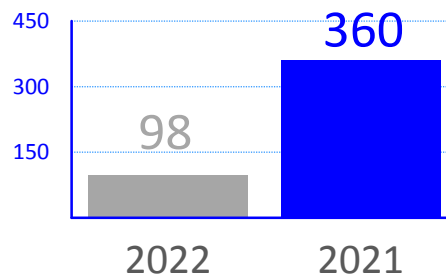
The value of assets fluctuates in each case depending on whether high value assets to low value assets are targeted. The value of such orders range from €9,718 to €1,948,147.

Value of assets frozen under section 2(1)



The number of assets over which orders were made by the High Court pursuant to section 3(1) decreased from three hundred and sixty (360) assets in 2021 to ninety eight (98) assets in 2022.

Assets over which section 3(1) orders made.



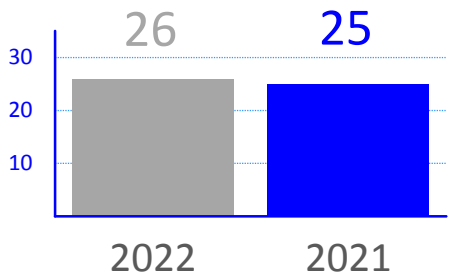
### Section 3 Review

A section 3(1) order is made at the conclusion of the hearing in which the High Court has determined that a particular asset or assets represent the proceeds of criminal conduct.

As such, the date and duration of the hearing is a matter for the High Court and not within the direct control of the Bureau.

During 2022, twenty six (26) cases before the High Court, to the value of €4,536,302, had orders made under section 3(1).

Number of cases in which section 3(1) orders made.



The number of assets over which section 3(1) orders were made may fluctuate on an annual basis and is case dependent.

The value of the ninety eight (98) assets over which section 3 orders were granted during the year 2022 was €4,536,302.

A breakdown of this figure is detailed in the below table.

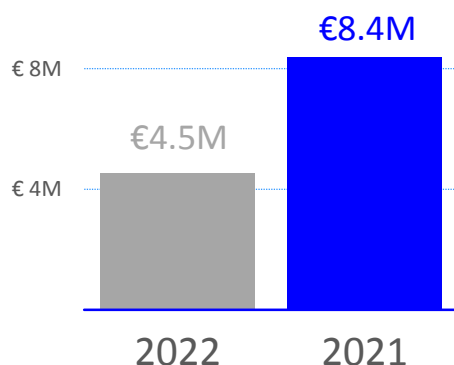
Analysis of section 3 order by Asset Type

Description	€
Jewellery	258,300
Real Estate	1,770,000
Vehicles	211,739
Financial	2,217,213
Designer Goods	3,460
Other	75,590
<b>Total</b>	<b>4,536,302</b>

The results for 2022 compared to 2021 show that while the number of assets increased, the value of assets frozen under section 3(1) decreased by €3.851

from the previous year where the value was €8.387.

Value of assets frozen under section 3(1)



### Section 3(3)

Section 3(3) of the PoC Act provides for the varying or discharge of an existing section 3(1) order. An application pursuant to section 3(3) can be made by the respondent in a case taken by the Bureau or by any other person claiming ownership of the property.

While section 3(3) largely contemplates the bringing of an application by a respondent in a case, it can also be made by persons claiming ownership of the subject property, thus providing an opportunity for victims of crime to make an application for the return of same.

Section 3(3) also provides an opportunity for those interested persons to vary or discharge a section 3(1) order where it can be established, to the satisfaction of the court, that the asset in question is not the proceeds of criminal conduct.

One such order was made under section 3(3) of the PoC Act during 2022.

### Case 1:

In 2021, the Bureau secured High Court Orders under section 2, 3(1) and 7 of the PoC Act over €21,600 seized by Gardaí in Co. Tipperary in 2017. The money was found to be the proceeds of a burglary of the home of an elderly gentleman (deceased).

In 2022, following application under section 3(3) of the PoC Act, the monies were returned to the estate of the Injured Party.

### Geographical Breakdown

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

During 2022, the Bureau obtained orders over assets in respect of proceeds of crime in all of the large urban areas and rural communities.

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

The Bureau is further developing its national coverage through the tasking of Divisional Asset Profilers. This will ensure that there is a focus on local criminal targets throughout the State for action by the Bureau.

### Property

The statutory aims and objectives of the Bureau require that the Bureau take appropriate action to prevent individuals,

## Part Three

### Actions under the Proceeds of Crime Act 1996 to 2016

who are engaged in serious organised crime, benefiting 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 to ensure that those involved in crime are not permitted to continue to benefit from the proceeds of crime.

## Vehicles

The Bureau continues to note the interest in high value vehicles of those involved in serious organised crime. During 2022, the Bureau targeted a number of vehicles belonging to criminals.



Example of vehicles seized

## Luxury Goods

The Bureau is continuing to target ill-gotten gains through the seizure of high end luxury goods such as store cards, designer handbags, designer clothing and

footwear, watches and mobile homes, examples of which are shown below:



Louis Vuitton Bag



Christian Louboutin Heels

### Case 1:

This case was referred to the Bureau by a Divisional Asset Profiler attached to a provincial town located in the Midlands. The individuals are members of an organised crime group with links to the sale and supply of controlled drugs. A number of individuals attached to this group were also engaged in violent feud related activity.

The Bureau's multi-agency investigation resulted in Revenue demands being issued and Social Welfare overpayments being assessed. The High Court also granted an order pursuant to section 2 of the PoC Act over:

- Four (4) properties
- Five (5) motor vehicles



- Luxury goods valued at approximately €4,800 including Louis Vuitton bags and wallet and Christian Louboutin footwear
- In excess of €50,000 held in numerous financial institutions
- In excess of €18,000 cash
- Tow Dolly
- Double Axle Tuffmac car trailer



Tow Dolly

#### Case 2:

The Bureau conducted investigations into a Chinese organised crime group who were involved in criminal conduct.

The Bureau's investigation resulted in the granting of orders on an ex-parte basis pursuant to Section 2 and 7 of the PoC Act over:

- Five (5) motor vehicles
- Designer goods valued in excess of €22,950 including Louis Vuitton purse and scarf, handbags by designers Prada, Miu Miu, Coach, Gucci and Burberry
- Cash seized totalling €713,985; Stg £20,750 and 9,682 Chinese RMB
- Cash in five (5) bank accounts totalling in excess of €118,851



Tesla Motor Vehicle

#### 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.



An Roinn Caiteachais  
Phoiblí agus Athchóirithe  
Department of Public  
Expenditure and Reform

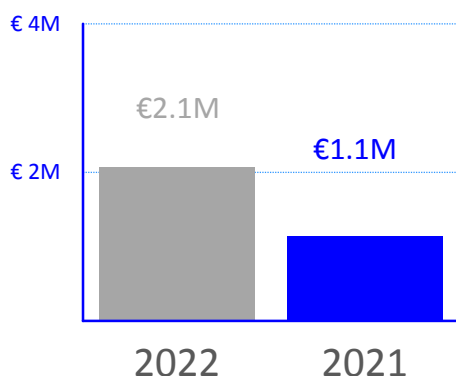
Section 4A allows for a consent disposal order to be made by the respondent in an application pursuant to the PoC Act, thus allowing the property to be transferred to the Minister for Public Expenditure and Reform prior to the expiration of seven years.

This was introduced in the 2005 PoC Act and, in essence, the requirement for the Bureau to wait seven years before

Part Three  
 Actions under the Proceeds of Crime Act 1996 to 2016

remitting funds to the Exchequer is removed.

Value of assets frozen under section 4(1) and 4A



Sixteen (16) cases were finalised and concluded under section 4(1) and 4A in 2022.

During 2022, a total of €2,065,265 was transferred to the Minister for Public Expenditure and Reform under the PoC Act arising from section 4(1) and 4A disposals.

Section 4(1) & 4A Breakdown

Description	No. of Cases 2021	€ 2021
Section 4(1)	1	22,592.85
Section 4A	12	1,121,241.29
<b>Total</b>	<b>13</b>	<b>1,143,834.14</b>

Description	No. of Cases 2022	€ 2022
Section 4A	16	2,065,265.03
<b>Total</b>	<b>16</b>	<b>2,065,265.03</b>

While the Bureau’s activity continues to increase, the yield to the Exchequer may fluctuate on any given year.

This is due in part to the obligation to wait seven years for conclusion of a section 4 PoC order, if a consent order under section 4A is not forthcoming prior to the seven years.

Case 1:

The Bureau obtained an order pursuant to section 4A of the PoC Act over €53,500 cash and a section 7 power of sale order over substantial property located in West Dublin valued between €750,000-€800,000.



Real Estate in possession of the Bureau

The Bureau’s investigation arose following a criminal investigation in 2014. The individuals involved are known associates of an international organised crime group who are suspected to be involved in money laundering activities and the importation and supply of illegal drugs in Ireland.

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 to:

1. Discharge of reasonable living or other necessary expenses; or

2. Carry on a business, trade, profession or other occupation relating to the property.

During 2022, one (1) such order was made to the value of €18,620 and Stg £280.

### 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 2022, the Bureau obtained receivership orders over one hundred and seventy three (173) assets. In every case the receiver appointed by the court was the Bureau Legal Officer.

These cases involved real estate, vehicles, designer goods, jewellery and watches. 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.

<b>Total Monies returned by CAB in 2022</b>	
Returned under CAB remit i.e., Proceeds of Crime, Revenue and Social Welfare legislation	€6,337,668
Returned to the Injured Parties via S3(3) of PoC Act	€21,600
<b>Totals</b>	<b>€6,359,268</b>

Part Three

*Actions under the Proceeds of Crime Act 1996 to 2016*

Statement of Receivership Accounts

	<b>Euro€</b>	<b>Stg£</b>	<b>US\$</b>
Opening balance receivership accounts 01/01/2022	10,511,065.40	208,054.36	657,710.60
Amounts realised, inclusive of interest and operational advances and Stg amounts converted to Euro	3,868,082.36	1.54	0.00
Payments out, inclusive of payments to Exchequer and operational receivership expenditure and Stg amounts converted to Euro	2,489,825.03	208,054.36 (converted to Euro)	0.00
Closing balance receivership accounts 31/12/2022	11,889,322.73	1.54	657,710.60

## Part Four

### *Revenue actions by the Bureau*

#### Overview

Revenue Bureau Officers perform duties in accordance with the Taxes Consolidation Act 1997, Value-Added Tax Consolidation Act 2010, Capital Acquisitions Tax Consolidation Act 2003, the Stamp Duties Consolidation Act 1999, Local Property Tax Act 2012 as amended (hereinafter referred to as the Tax Acts) to ensure that the proceeds of crime, or suspected crime, are subject to tax. This involves the gathering of all available information from our partner agencies under the provisions of section 8 of the CAB Act.

#### Tax Functions

The following is a summary of actions taken by the Bureau during 2022 and an update of the status of appeals made on foot of tax assessments and decisions made by the Bureau.

#### Tax Assessments

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

During 2022, a total of fifty two (52) individuals and corporate entities were assessed under the provisions of the Tax Acts, thereby exceeding the Performance Delivery Agreement target of forty five (45) assessments and resulting in assessments totalling €9m.

#### Appeals to the Tax Appeals Commission

The Tax Appeals Commission (TAC) was established on 21<sup>st</sup> March 2016 as an

independent statutory body, the main function of which is hearing, determining and disposing of appeals against assessments and decisions of the Bureau and the Revenue Commissioners concerning taxes and duties in accordance with relevant legislation.

During 2022, there was a further increase in the level of engagement between the TAC and the Bureau. The increased engagement resulted in the progression of a substantial number of appeals, including a number of legacy cases which required the legal support of the Criminal Assets Section of the Chief State Solicitor's Office.

The Bureau continues to positively engage with the TAC with a view to progressing all open tax appeals. Revenue Tables 1 and 2 located at the end of this chapter summarise the appeal activity for 2022.

At 1<sup>st</sup> January 2022, fifty two (52) cases were before the TAC for adjudication. During the year, the TAC notified the Bureau of the receipt of an additional seventeen (17) appeal applications.

The TAC were notified accordingly in any case where the Bureau considered that an application failed to satisfy the statutory requirements of a valid appeal.

The TAC admitted three (3) appeals, refused six (6) appeals in their entirety and partly refused one (1) appeal.

There were ten (10) appeal hearing dates and a significant number of case management conferences held during

## Part Four

### Revenue actions by the Bureau

2022. Determinations are awaited in these cases.

As of 31<sup>st</sup> December 2022, there were a total of fifty (50) cases awaiting adjudication by the TAC.

As of 1<sup>st</sup> January 2022, one (1) appeal in respect of a case where the appeal had been refused, was awaiting decision. Technical legal arguments continue to delay the TAC making a determination. This appeal application was refused by the Bureau prior to 21<sup>st</sup> March 2016.

### Collections

Revenue Bureau Officers are empowered to take all necessary actions for the purpose of collecting tax liabilities as they become final and conclusive.

Revenue Bureau Officers hold the powers of the Collector General and pursue tax debts through all available routes. Collection methods include:

- The issue of demands – Section 960E TCA 1997;
- Power of attachment – Section 1002 TCA 1997;
- Sheriff action – Section 960L TCA 1997; and
- Civil proceedings – Section 960I TCA 1997.

### Recoveries

Tax recovered by the Bureau during 2022 amounted to €3.8m, thereby exceeding the Performance Delivery Agreement target of €2.2m. The Bureau recovered tax from one hundred and sixty one (161) individuals and corporate entities.

Again during 2022, the seizure of vehicles by Revenue Sheriffs, under the provisions of section 960L TCA 1997, proved particularly effective in enforced collection actions taken by the Bureau.

### Demands

During 2022, tax demands (inclusive of interest) served in accordance with section 960E TCA 1997 in respect of eleven (11) individuals and corporate entities amounted to €8.9m.

### Settlements

During the course of 2022, fifteen (15) individuals settled outstanding tax liabilities with the Bureau by way of agreement in the total sum of €1.977m.

### Investigations

Revenue continue to work with all the agencies in the Bureau to deny and deprive individuals the benefits of criminal conduct.

It is to a degree irrelevant as to the nature of the criminal conduct, the facts and information available determine the computation of assessments on the targets of the Bureau.

Collection of amounts assessed are often delayed as the individuals assessed use their statutory rights to appeal, review or challenge the assessments be it through the TAC or the courts.

Revenue continue to negotiate settlements with targets of the Bureau and if payment is not forthcoming, use all available collection methods;

attachment, referral to the sheriff or registering judgments against individuals or assets of the individuals.

The impact of the Bureau actions including Revenue actions in communities is reflected by Good Citizen Reports received from these communities. These reports can be hugely beneficial in linking strands of information for investigating officers of the Bureau.

As mentioned in previous reports, there are many types of criminal conduct which include: Theft and Fraud, Money Laundering via the used Car Trade and Sale and Supply of Illegal Drugs. Revenue’s authority to assess the ill-gotten gains of individuals to tax is provided for under section 58 TCA 1997:

*“58.-(1) Profits of gains shall be chargeable to tax notwithstanding that at the time an assessment to tax in respect of those profits or gains was made*

- (a) The source from which those profits or gains arose was not known to the inspector,*
- (b) The profits or gains were not known to the inspector to have arisen wholly or partly from a lawful source or activity, or*
- (c) The profits or gains arose and were known to the inspector to have arisen from an unlawful source or activity.*

*And any question whether those profits or gains arose wholly or partly from an unknown or unlawful source or activity shall be disregarded in determining the*

*chargeability to tax of those profits or gains.”*

Application of this legislation is applied prudently computing assessments based on available facts and information.

For 2022, there were significant collections of taxes and duties and during 2023 this will continue and now that covid restrictions and business support measures are being phased out Revenue Bureau Officers will be reviewing legacy debt and agreements where payments have lapsed.

In brief, Revenue assessed individuals and corporate entities including cases falling within the broad criminal activities as below:

Criminal Activity	Number of Cases	Value of Assessments
Counterfeit Goods	1	€6,853
Car Related	1	€284,897
Money Laundering	8	€1,155,196
Theft & Fraud	19	€4,735,672
Drugs Related	23	€2,801,270
		<b>€8,983,888</b>

## Part Four

### *Revenue actions by the Bureau*

#### Customs & Excise Functions

The Customs and Excise functions of the Bureau support all investigations by identifying any issues of relevance within the broad range of Customs related legislation, intelligence and operational support.

The Bureau exercises a variety of Customs powers and functions including passenger interceptions, import / export control and examination of goods, VRT enforcement, excise licence control and all associated detention and seizure provisions.

Serious and organised crime groups in every jurisdiction attempt to violate Customs regulations in their efforts to make substantial profits and evade EU and national controls.

These activities have a negative impact on society by depriving the Exchequer of funds and diverting those funds towards enrichment of criminal lifestyles.

#### Points of Entry / Exit in the State

Customs functions at ports and airports, in particular, support the Bureau's investigations into the cross – jurisdictional aspects of crime and criminal profits.

The Bureau uses all available powers to prevent the proceeds of crime, in any form, being moved by criminals through ports and airports.

Once again throughout 2022, a growing number of criminals and their associates were monitored and intercepted by, or

on behalf of, the Bureau as they travelled through ports and airports.

#### *Motor Trade*

The Bureau continues to investigate the infiltration of the used-car trade by organised crime groups.

Throughout 2022, the Bureau conducted investigations into second hand car dealers operated by, or on behalf of, criminal groups. These interventions included conducting a number of inspections of specific outlets to enforce the provisions of both VRT and VAT legislation.

A number of breaches of VRT Regulations and abuse of VAT schemes pertaining to second hand vehicles have been identified and are being robustly addressed.

The used-car trade remains the subject of close cooperation between the Bureau, the Police Service of Northern Ireland (PSNI), Her Majesty's Revenue & Customs (HMRC), the UK National Crime Agency (NCA), An Garda Síochána and the Revenue Commissioners.

Since the UK formally departed the EU's Single Market and Customs Union in January 2021, new customs formalities and regulatory controls came into force on trade between the EU and the UK.

Post Brexit, the second hand car trade remains the subject of collaboration between the Bureau and other law enforcement agencies in the State and the UK to ensure compliance with both Customs and VAT legislation.



*National Briefings & Operational Support*

The Bureau welcomes the operational assistance provided by specialist areas within Revenue's Customs Service throughout the year.

The Bureau would like to acknowledge, in particular, the 24hr support given by the Customs Dog Units throughout the year on seventeen (17) separate large search operations, each involving multiple search sites throughout the country.

The expert service provided to the Bureau by the Disclosure Office of Revenue Customs Service is greatly appreciated.

*Her Majesty's Revenue & Customs (HMRC)*

Fighting organised crime groups operating across jurisdictions requires close cooperation among competent authorities on both sides of the border.

The Bureau has a traditionally strong liaison with HMRC and, in particular, the HMRC Fiscal Crime Liaison Officer based in Dublin. Regular and important exchange of criminal intelligence between the Bureau and HMRC continued during 2022 on a number of live investigations. Every aspect of mutual assistance legislation, whether it be Customs to Customs or Police to Police, is utilised by the Bureau.

Part Four  
Revenue actions by the Bureau

Revenue Tables

Table 1: Outcome of tax appeals

Description	No. of Cases
Open Appeals as at 01/01/2022	52
Appeals referred from TAC	17
Appeals Admitted by TAC	3
Appeals Refused by TAC	6
Appeals Withdrawn by Appellant	17
Appeal Determined by TAC	0
Open Appeals as at 31/12/2022	50

Table 2: Outcome of appeals refused by the Bureau (prior to 21/03/2016)

Description	No. of Cases
Open Appeals as at 01/01/2022	1
Open Appeals as at 31/12/2022	1

Table 3: Tax Assessments

Tax Type	Tax €M 2021	Tax €M 2022	No. of Assessments 2021	No. of Assessments 2022
Income Tax	7.750	8.328	307	268
Capital Gains Tax (CGT)	0.021	0.256	1	4
Corporation Tax (CT)	0.050	0.00	1	0
PAYE/PRSI	-	0.021	-	3
Value Added Tax (VAT)	0.094	0.478	8	9
Capital Acquisition Tax (CAT)	0.125	0.125	5	5
Local Property Tax (LPT)	-	-	-	-
Relevant Contracts Tax	-	0.030	-	1
Stamp Duty	-	-	-	1
<b>Totals</b>	<b>8.040</b>	<b>9.238</b>	<b>322</b>	<b>291</b>

Part Four  
Revenue actions by the Bureau

Table 4: Tax and Interest Collected

Tax Type	Tax €M 2021	Tax €M 2022	No. of Collections 2021	No. of Collections 2022
Income Tax	3.189	3.036	76	260
Capital Gains Tax	0.012	-	1	-
Corporation Tax	0.029	0.007	2	3
PAYE / PRSI	0.022	0.212	10	28
Value Added Tax	0.700	0.409	14	62
Capital Acquisition Tax	0.065	-	4	-
Local Property Tax	0.024	0.056	70	75
Customs & Excise	-	0.107	-	2
<b>Totals</b>	<b>4.041</b>	<b>3.827</b>	<b>177</b>	<b>430</b>

Table 5: Tax and Interest Demanded

Tax Type	Tax €M		Interest €M		Total €M		No. of Cases	
	2021	2022	2021	2022	2021	2022	2021	2022
Income Tax	3.242	3.510	1.676	2.562	4.918	6.07	24	22
CGT	-	0.010	-	0.012	-	0.02	-	1
CT	0.027	-	0.002	-	0.029	-	1	-
PAYE/PRSI	-	-	-	-	-	-	-	-
VAT	0.049	1.609	0.008	1.133	0.057	2.74	1	1
CAT	0.087	-	0.059	-	0.146	-	1	-
RCT	-	0.036	-	0.033	-	0.07	-	1
<b>Totals</b>	<b>3.405</b>	<b>5.165</b>	<b>1.745</b>	<b>3.740</b>	<b>5.150</b>	<b>8.90</b>	<b>27</b>	<b>25</b>

Part Four  
Revenue actions by the Bureau

Customs Table

Customs	Target	Output
<b>Operational Support &amp; Liaison</b>		
Section 28 cash referrals from Customs processed	20	26
<b>Information exchange referrals &amp; collaboration</b>		
Joint operations conducted with Revenue Customs	15	10*
<b>Customs – Control Officer Functions</b>		
Excise licences / VRT Authorisation reviewed	5	5
Compliance operations conducted	5	5

*\*The nature of the cases under investigation influence the requirement for Customs Interventions hence impacting the level of joint investigations conducted during the year.*

## Part Five

### *Social Welfare actions by the Bureau*

#### Overview

The role of Social Welfare Bureau Officers (SWBOs) is to take all necessary actions under the Social Welfare Consolidation Act 2005, pursuant to its functions as set out in section 5(1)(c) of the CAB Act. In carrying out these functions, SWBOs investigate and determine entitlement to social welfare payments by any person engaged in criminal activity.

SWBOs are also empowered under section 5(1)(d) of the CAB Act to carry out an investigation where there are reasonable grounds for believing that officers of the Department of Social Protection may be subject to threats or other forms of intimidation.

During 2022, there were two (2) new cases referred to the Bureau under section 5(1)(d).

The total monetary value of €5,581,620 was achieved as a direct result of investigations conducted by SWBOs in 2022. This can be broken down as follows:

#### Savings

Following investigations conducted by SWBOs in 2022, total savings as a result of termination and cessation of payments to individuals, who were not entitled to payment, amounted to €770,524 exceeding the Performance Delivery Agreement target of €600k.

The various headings under which these savings were achieved are listed at the end of this chapter.

#### Overpayments

The investigations conducted also resulted in the identification and assessment of overpayments against individuals as a result of fraudulent activity.

An overpayment is described as any payment being received by an individual over a period(s) of time to which they have no entitlement or reduced entitlement and accordingly, any payments received in respect of the claim(s) result in a debt to the Department of Social Protection.

During 2022, overpayments assessed and demanded amounted to €4,365,673 exceeding the Performance Delivery Agreement target of €2.2m. A breakdown is listed at the end of this chapter.

#### Recoveries

SWBOs are empowered to recover overpayments from individuals. An overpayment is regarded as a debt to the Exchequer. The Bureau utilises a number of means by which to recover debts which include payments by way of lump sum and / or instalment arrangement.

Section 13 of the Social Welfare Act 2012 amended the Social Welfare Consolidation Act 2005 in relation to recovery of social welfare overpayments by way of weekly deductions from an individual's ongoing social welfare entitlements. This amendment allows for a deduction of an amount up to 15% of the weekly personal rate payable without the individual's consent.

## Part Five

### *Social Welfare actions by the Bureau*

The Bureau was instrumental in the introduction of additional powers for the recovery of debts by way of Notice of Attachment proceedings. The Social Welfare and Pensions Act 2013 gives Social Welfare officials the power to attach amounts from payments held in financial institutions or owed by an employer to a person who has a debt to the Department of Social Protection.

In 2022, the Bureau successfully recovered monies owed as a result of notified and demanded social welfare overpayments by means of Attachment Order action pursuant to Part 11A of the Social Welfare Consolidation Act 2005.

This is a legislative provision which has proved to be of great value to SWBOs in the recovery of outstanding debt. Following the success of these attachment orders, the Bureau has taken action to further enhance these powers by means of proposed amendments to the Social Welfare Consolidation Act 2005.

As a result of actions by SWBOs, a total sum of €445,423 was returned to the Exchequer in 2022, exceeding the Performance Delivery Agreement target of €340k. A breakdown of this is listed at the end of this chapter.

### Appeals

The Bureau was actively involved in driving change on behalf of the SWBOs with regard to an amendment to the Social Welfare Acts.

An enactment of section 7 of the Social Welfare Act 2019 came into effect on 1st

November 2019. This amendment directed that when a person appeals a decision made by an SWBO, the Chief Appeals Officer of the Social Welfare Appeals Office shall cause a direction to be issued to the applicant requesting an appeal to be submitted not later than 21 days from receipt of the direction to the Circuit Court.

Following the Bureau's successful initiative to amend the Social Welfare Consolidation Act 2005, section 307(1A), all Social Welfare appeals arising from the Bureau's decisions are now heard in the Circuit Court. This is a new departure and represents a more streamlined and effective appeals mechanism for the Bureau and the Appellants of CAB social welfare decisions.

### Section 5(1)(c) of the CAB Act 1996

#### *Case 1:*

The individual had been in receipt of Jobseekers Allowance on a long term basis when the Bureau carried out a search at this address. It became evident that the individual was living with his girlfriend who was in receipt of the One Parent Family Payment. The search established that the couple were cohabiting. During the course of the search in excess of €70k in cash was found along with luxury jewellery items including designer watches. The couple owned a 2014 Audi Q7 (valued at €72k at time of purchase) which was purchased in 2019 despite the fact that their only declared income was DSP means tested payments.

The investigation led to the discovery of previously undeclared bank accounts

with substantial cash lodgements including a Revolut account in the individual's name. There were unexplained lodgements to this Revolut account in excess of €85k. They had also taken extensive foreign holidays together whilst in receipt of DSP means tested payments.

The Jobseekers Allowance was disallowed retrospectively to 2009 which resulted in the assessment of an overpayment of €125k. The individual's girlfriend's One Parent Family Payment was also disallowed retrospectively resulting in the assessment of an overpayment of €27k.

*Case 2:*

This individual had been in receipt of One Parent Family Payment since 2005 and she had also been paid Carers Allowance during the period from 2016 to 2018. An investigation into her DSP entitlements established that the individual was the owner of a second property that had never been declared. This came to light when the individual paid Local Property Tax on the previously undeclared property.

Further investigations established she had several undeclared bank accounts with substantial cash lodgements. A lot of these undeclared accounts were opened in her children's names when they were as young as five years of age.

The individual also bought several brand new cars whilst in receipt of means tested payments. The individual's lifestyle and assets were deemed to be incompatible with a person reliant on DSP subsistence

payments. As a result of this investigation, the One Parent Family Payment and Carers Allowance were both disallowed retrospectively resulting in the assessment of a combined overpayment of €275k.

*Case 3:*

This individual had been a target of the Bureau and following investigation was eventually disallowed State Pension Non-Contributory from February 2018.

In August 2021, the individual contacted the Department of Social Protection stating he had relocated to Poland as his wife was a surgeon in Poland and he requested that his pension be paid into his polish bank account. The individual provided a polish telephone number for contact. This query was referred to the Bureau.

SWBO's contacted the individual on the number provided and he confirmed that he had relocated to Poland. When asked about his wife, the individual stated that he was not married but was hoping to get married in the spring. He stated his partner was working as a surgeon in Poland and was earning around €31,000 per annum.

He further stated that he was living in Poland temporarily and hoped to return to Ireland. The address held by the Department of Social Protection, at that time, was the address he had provided for his State Non-Contributory pension application in Ireland in 2018.

The individual was questioned in relation to his absence from the State. He was

## Part Five

### *Social Welfare actions by the Bureau*

requested to provide several documents to back up his assertions that he was out of the country a short time. No documents were provided.

Another Irish address was provided for delivery of documentation but local knowledge indicated that he was not resident at this address. Documents eventually were served via email as he could not be located. As no documents or contact was received, the State Pension Non-Contributory was disallowed retrospectively to February 2018 and an overpayment of €52,663 was assessed.

#### *Case 4:*

This former target of the Bureau (who was linked to significant figures in a leading organised crime group) had his DSP claim papers sent to the Bureau for investigation in September 2021 when he applied for a State Pension Contributory.

The SWBO contacted him at the end of 2021 by telephone, from the phone number he had supplied on the application form. There was no response.

The individual contacted the SWBO who informed him that correspondence had been sent to his registered Irish address outlining the scheduled interview details. The interview will assist the SWBO in proceeding to the next phase of the application. The individual informed the SWBO that he is not in Ireland but in Spain 'now'. When asked about long he had been 'away', he stated he could not

remember. He also said that he was not allowed or fit to travel.

The SWBO informed him that he could be entitled to his pension as it was a contributory pension and that once an updated address and bank account details are provided, the pension would be considered for award once the other conditions were met.

The individual informed the SWBO that he needed to 'speak to someone' about giving the details of the address he was residing at and would revert back to the SWBO with the relevant details. He was very reluctant to disclose his whereabouts or his residential address. The SWBO had no further communication with the individual despite affording him a few weeks before recommending that the application be closed – claimant abroad.

The individual has made no further contact with the Bureau or the Department of Social Protection in respect of payment of the Contributory State Pension.



Table 1: Social Welfare Savings

Scheme Type	2022 Saving €	2021 Saving €
Child Benefit	61,800.00	28,560.00
Carers Allowance	197,064.00	19,344.00
Disability Allowance	213,506.40	396,861.60
Jobseekers Allowance	196,843.40	162,494.00
One-parent family payment	52,032.00	70,448.00
Other	49,278.40	29,411.60
<b>Totals</b>	<b>770,524.20</b>	<b>707,119.20</b>

Table 2: Social Welfare Overpayments

Scheme Type	2022 Overpayment €	2021 Overpayment €
Carers Allowance	278,522.16	55,627.60
Disability Allowance	124,821.00	1,384,515.00
Jobseekers Allowance	2,997,155.19	1,211,898.64
One-parent family payment	209,870.23	98,620.53
Other	755,304.42	85,641.80
<b>Totals</b>	<b>4,365,673.00</b>	<b>2,836,303.57</b>

Table 3: Social Welfare Recovered

Scheme Type	2022 Recovered €	2021 Recovered €
Child Benefit	1,400.00	1,700.00
Carers Allowance	35,546.13	18,815.81
Disability Allowance	87,647.00	91,243.69
Jobseekers Allowance	191,547.18	144,203.70
One-parent family payment	121,536.00	100,149.91
Other	7,746.69	8,714.70
<b>Totals</b>	<b>445,423.00</b>	<b>364,827.81</b>

Part Five  
*Social Welfare actions by the Bureau*

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## Part Six

### *Notable investigations of the Bureau*

#### Introduction

The following cases provide an overview of the successful applications brought by the Bureau in 2022. These cases demonstrate the variety of assets seized, the geographical spread of the targets and the crime types engaged in by these individuals.

#### 2022 Investigations

##### Case 1:

A Bureau investigation into an investment company laundering funds for a high level organised crime group identified and targeted the only remaining asset linked to the company, a tract of land in the east of the country.

A successful application was made before the High Court under the PoC Act in respect of the property and orders pursuant to sections 2, 3, 7 and 4A of the PoC Act were granted.

##### Case 2:

Following a referral from a Divisional Asset Profiler in the South West, the Bureau successfully targeted assets linked to a significant drug trafficker operating in the greater Limerick area.

Following an eleven year investigation, orders to confiscate two (2) properties and a tract of land were successfully obtained before the High Court.

##### Case 3:

Following a three year investigation conducted by the Bureau targeting an OCG involved in the theft of ATM machines and operating in the border area, the Bureau made a successful

application before the High Court to seize and freeze substantial assets linked to key members of the criminal grouping.

In total, PoC orders were obtained over €439,830 in cash along with a vehicle and a thirteen tonne Digger.



Excavator

##### Case 4:

The Bureau targeted two brothers involved in an OCG linked to a high profile feud in the North East of the country.

Orders pursuant to section 2, 3 and 7 of the PoC Act were obtained over assets including two (2) properties in the border area, a Mercedes Benz motor vehicle, a Ford Transit van, a gold Rolex watch and cash totalling €305,415 and Stg £370.



Cash found hidden beneath roof tiles

## Part Six

### Notable investigations of the Bureau

#### Case 5:

Following a successful application brought by the Bureau before the High Court targeting funds linked to a significant member of a large transnational OCG, a judgment was delivered by the Court of Appeal which found in favour of the Bureau in relation to funds totalling €75,000 deemed to be the proceeds of crime.

The circumstances and nature of the case meant that the outcome was of particular significance for the Bureau.



Cash seized

#### Case 6:

In targeting the assets of a significant West Dublin drug trafficker, the Bureau successfully obtained orders pursuant to section 3, 4A and 7 of the PoC Act over the following assets:

- A substantial property
- A mobile home in the South East
- Cash totalling €99,630
- €17,575 in funds
- Two (2) Jet Skis
- Apple computer



Jet Skis

#### Case 7:

The target in this case was a Dublin based male with a long history of links to organised crime and drug trafficking.

The Bureau's investigation resulted in a successful application under section 3 of the PoC Act in relation to high value assets including a property in the east of the country, gold bars, a vehicle and a significant cash sum.



1oz Gold Bars

#### Case 8:

The target in this case was a referral from the Garda National Drugs and Organised Crime Bureau (GNDOCB). The target was linked directly to one of the primary drug trafficking OCGs operating within the State.

The Bureau's investigation led to a successful application before the High Court over large cash sums, a mobile home, a vehicle and two (2) watches (valued at €62,000 and €90,200).



Cash located at side of sofa

***Operation Thor***

Operation Thor was launched on the 2<sup>nd</sup> November 2015 as an anti-crime strategy by An Garda Síochána. The focus of Operation Thor is the prevention of burglaries and associated crimes throughout Ireland, using strategies which are adapted for both rural and urban settings. The Bureau's Intelligence and Assessment Office is assigned as the liaison point for Operation Thor.

Throughout 2022, the Bureau continued its activities in support of Operation Thor by identifying and seizing assets suspected of being derived from criminal activity as well as pursuing actions pursuant to revenue and social welfare powers.

***Operation Tara***

Operation Tara, the Garda Síochána National Anti-Drugs Operation commenced on the 1<sup>st</sup> July 2021. Operation Tara sets out a strong focus on tackling street-level drug dealing in cities, towns and villages across the country.

The Bureau's Intelligence and Assessment Office is assigned as the liaison point for Operation Tara.

Since the launch of Operation Tara in July 2021, the Bureau supports this operation by identifying and seizing assets of persons involved in drug dealing across the country.

Recent Divisional Asset Profiler training was targeted to support this operation.

Part Six  
*Notable investigations of the Bureau*

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## Part Seven

### *Significant Court Judgments during 2022*

During 2022, written judgments were delivered by the courts in the following cases:

1. Criminal Assets Bureau –v- Graham Whelan
2. Criminal Assets Bureau –v- Catherine O’Brien & Anor
3. Criminal Assets Bureau –v- Routeback Media AB t/a Local Mart and Harry Zeman
4. Criminal Assets Bureau –v- Stephan Saunders and Tammy Saunders

#### **Criminal Assets Bureau –v- Graham Whelan**

High Court Record No. 2021 No. 2 CAB

Written High Court – Delivered by Mr Justice Owens on the 19<sup>th</sup> January 2022.

Neutral Citation: [2022] IEHC 26

#### **Summary**

The application sought, *inter alia*, orders pursuant to section 3 of the PoC Act in respect of four assets being the credit balances in two financial institutions being in the sum of €75,912 and €1,000 respectively, cash in the sum of €1,370 and an Audemars Piguet watch valued at €28,000 which was in the possession and control of the respondent.

The Bureau contended that the respondent is a key member of the Kinahan Organised Crime Group (OCG), an international OCG involved in the importation and distribution of drugs and firearms.

On the 31<sup>st</sup> January 2019, the respondent was apprehended on foot of a drugs warrant executed by Gardaí in a room in the Intercontinental Hotel in Dublin. Gardaí found a drugs ‘tick list’, six mobile phones, including an “Encrochat” device used by sophisticated drug dealers and other criminals, a small quantity of controlled drugs, some cash and the Audemars Piguet watch, the latter two assets being the subject of the application.

It was not disputed by the respondent that all of the assets with the exception of the €75,912 account balance were the proceeds of crime.

It was accepted that the provenance of €75,000 of this balance was from a ‘loan’ provided to Mr Whelan by his Aunt’s husband, Mr John Wilson. The Bureau contended that it was significant that although the €75,000 was transferred by John Wilson into the account of Graham Whelan in mid-January 2019, the loan document was not executed until the day after the Intercontinental Hotel search.

The affidavit presented to the District Court by Niall O’Connor, the solicitor who acted in relation to the loan agreement, states that he received instructions to prepare this in mid-January 2019.

In addition, the Bureau evidenced that, in 2018, John Wilson and his wife engaged a builder to put an extension on their house in Crumlin. The builder was paid in cash. A manuscript receipt found in the bedroom of John Wilson’s house shows total payments of €34,900 up to 8<sup>th</sup> August of that year. The payment

## Part Seven

### Significant Court Judgments during 2022

amounts and dates recorded on this document do not correspond with any withdrawals from the Bank of Ireland or other accounts of John Wilson.

Mr Wilson provided an affidavit in the District Court which stated that he loaned the €75,000 to Graham Whelan to invest in his business, Imperium Investments Limited. No detail was given in the affidavits of Graham Whelan or John Wilson in the District Court application about the affairs of Whelan's company or why it would require this investment. This company was incorporated on 21<sup>st</sup> September 2018. It was dissolved during 2020. Graham Whelan was a director and the other director was a builder.

In an interview with Bureau Officers on 1<sup>st</sup> May 2019, Graham Whelan stated that this company had one vehicle on the road. He claimed that the money was borrowed from John Wilson to buy a plot of land and that the site cost €48,000. He refused to indicate where the site was and he also said that the site was owned by his company, Imperium Investments Limited, which had a bank account.

He said that the €75,000 had not gone into that bank account because the money had been frozen before he could transfer the money. He provided vague answers and his refusal to state where the site was located, which the court acknowledged, undermined the weight which it should give to his explanations.

In addition, John Wilson was interviewed by Bureau members on 19<sup>th</sup> May 2019. He had very little knowledge of the purpose for which the €75,000 was being given.

#### **Held:**

The court, after first holding that the Chief Bureau Officer's belief evidence to be reasonably grounded, granted the substantive order pursuant to section 3 of the PoC Act, the court and in doing so summarized the evidence as follows from paragraph 52 onwards;

*"52. These loans were unlikely business propositions. They were also unwise arrangements for a person such as John Wilson who is middle aged and has limited income. A solicitor would normally advise a client in the position of John Wilson of risks associated with unsecured lending of large amounts of savings for vague projects to borrowers who have no demonstrable capacity to repay. A solicitor might try to discourage the client from proceeding.*

53. *It is not clear how Niall O'Connor solicitor, who represents Graham Whelan in these proceedings, came to be instructed for the purposes of the loan agreement. Niall O'Connor's affidavit in the District Court application stated that he received instructions from both John Wilson and Graham Whelan.*

54. *It is clear from the evidence that Graham Whelan was the instigator and arranger of the deals relating to the €35,000 and the €75,000 and that they gave him access to John Wilson's money.*

55. *I do not believe that Graham Whelan intended to repay the*



*money to John Wilson after the expiration of 5 years or that he intended to pay €4,500 in interest per year on it. I am not satisfied that he intended to use the loan to invest in land or property development.*

*His explanations during his interviews with Bureau officers in May 2019 were vague and unconvincing. More importantly, I am persuaded by the evidence tendered by the Bureau that Graham Whelan got the money to use it for money laundering and that he intended to repay John Wilson from proceeds of crime.*

56. *I am also persuaded on the balance of probabilities that this was Graham Whelan's second "trip to the well" of John Wilson's assets for the purpose of money laundering. I am satisfied on the balance of probabilities that most of the cash used by John Wilson to pay the builder in 2018 came from payments by Graham Whelan and that this cash originated in Graham Whelan's proceeds of crime and related to the money given by John Wilson to "Wheellie Clean" in 2017.*

57. *It follows from my findings that the evidence provided by the Bureau establishes that the credit balance of €75,000 odd which is frozen in his bank account is caught by section 3(1)(a)(ii) of the 1996 Act."*

This judgement was appealed and the judgement in the Appeal was delivered the details of which are set out below.

## Criminal Assets Bureau –v- Graham Whelan

Appeal No. 2022/41

Written Court of Appeal– Delivered by Ms Justice Butler on the 23<sup>rd</sup> December 2022

Neutral Citation: [2022] IECA 304

### Summary:

The underlying facts are as above with the Appellant confining his grounds of appeal to the correctness of the trial judge's conclusion that the balance of €75,000 in the bank account constituted the proceeds of crime such that it could properly be made the subject of an order made under section 3 of the PoC Acts.

### Held:

In summarising the net issue in dispute - *whether the receipt of €75,000 by the appellant from Mr Wilson converted the monies which had not been the proceeds of crime in the hands of Mr Wilson* - the Appeal Court addressed the central pillar of the appellant's defence - that an intention imputed to him as regards his future conduct cannot change the status of the property before any action which might be characterised as criminal conduct has been taken by him:

*"31. The argument made by the appellant, although superficially attractive, is in my view based on a fundamental misapprehension because it conflates elements of the 1996 Act and of the 2010 Act. Importantly, and contrary to the*

## Part Seven

### Significant Court Judgments during 2022

*way in which the argument on behalf of the appellant was framed, the €75,000 is not itself being laundered. Rather, it is being used as the vehicle through which other proceeds of crime, i.e. the proceeds of the appellant's drugs trade, will be laundered. It is important to keep the distinction between the two statutes in mind.*

*The proceeds of criminal conduct which are the subject of the money laundering offence under s. 7 of the 2010 are not the same proceeds of crime as those which are the subject of the order made at the High Court under s. 3 of the 1996 Act - nor do they have to be for the application to properly come within the scope of s.3 of the 1996 Act.*

32. *Starting with the offence of money laundering under s. 7 of the 2010 Act, this requires that there be proceeds of criminal conduct in respect of which the person committing the offence takes steps, inter alia, to conceal or disguise their true nature. In this case the evidence established that the appellant was a person actively engaged in serious criminality, most particularly the supply of drugs, and was in possession of assets beyond any legitimate source of income available to him. A pattern of behaviour was also established which was consistent with money laundering in the very recent past in which the appellant had received legitimate monies from Mr Wilson and repaid him*

*using the proceeds of crime. For the purposes of the 2010 Act the criminal conduct from which the proceeds are derived is drugs offences. The money which was to be laundered by the appellant is the profit from the drugs trade in respect of which the High Court was clearly satisfied that he was involved.*

33. *The application made under the 1996 Act sought to characterise the €75,000 as the proceeds of crime not because it constituted monies being laundered by the appellant but because it was being used by the appellant to launder other monies deriving from his involvement in drugs offences. As noted by Murray J. in McCormack (above) the definition of proceeds of crime in the 1996 Act is broad. It is not confined to property that is obtained as a result of criminal conduct (i.e. property that represents, directly, the profits of a criminal activity) but also includes property received in connection with the criminal conduct.*

...

38. *As it happens, I think that the evidence could also establish that the €75,000 came within s. 3(1)(a)(i) as constituting, indirectly, the proceeds of crime again by reference to the statutory definition of proceeds of crime. This is because it was received by the appellant in connection with - in the sense of being for the purposes*

*of - criminal conduct, namely money laundering. The difference between s.3(1)(a)(i) and (ii) is that sub-para. (ii) requires that there be a relationship between the property that is the subject of the application and other property that is also the proceeds of crime whereas sub-para (i) looks only at the property which is the subject of the application.*

*As it happens because the offence of money laundering requires that there be proceeds of criminal conduct which are the subject of the prohibited acts, in this case both sub-paragraphs are capable of being satisfied. However, as this point was not argued on the appeal it is neither necessary or appropriate to make a formal finding in this regard."*

The judgment is a significant step in proceeds of crime jurisprudence insofar as it is the first occasion in which funds, which are traceable to legitimate sources, have been deemed to constitute proceeds of crime by virtue of the circumstance in which they are found.

This judgment displays the court's willingness to look beyond the ostensible legitimacy of subject assets – based solely on a tracing exercise - and explore the credibility of the narrative underlying the transaction which, if determined to constitute a criminal offence, in this instance money laundering - can fundamentally change the status of the said assets into the proceeds of crime.

## Criminal Assets Bureau –v- Catherine O'Brien (aka Kate O'Brien) and Ned Hawe

High Court Record No. 2020 No. 35 CAB

High Court written judgment delivered by Mr Justice Owens on 16<sup>th</sup> February 2022

Neutral Citation: [2022] IEHC 90

### Summary

The application sought, *inter alia*, orders pursuant to section 3 of the PoC Act in respect of a Land Rover Discovery vehicle which was in the possession and control of the First Respondent and registered in the name of her uncle, the Second Respondent.

The Bureau contended that the First Respondent had fraudulently induced one Padraig McNamara into investing funds into a veterinary business and buying property through that business. In particular, that Mr McNamara sent €180,000 of a total of €290,000 invested for the purpose of purchasing a property in Buttevant, County Cork in early 2014. Unbeknown to Mr McNamara, this purchase did not proceed and the funds were returned to a solicitor acting for the company.

The Bureau contended that the Land Rover vehicle was fraudulently purchased in February 2015 with these funds and also with additional funds the First Respondent had stolen from Mr McNamara through fraudulently altered cheques.

The court, after first finding that the Chief Bureau Officer's belief evidence to be

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### Significant Court Judgments during 2022

reasonably grounded, granted the substantive order pursuant to section 3 of the PoC Act over the subject vehicle and in doing, focused on the corroborating evidence provided and the lack of credibility of the Respondents' explanations:

*“37. A number of “silent witnesses” support elements of accounts of events given by Pádraig McNamara and others to Gardaí which are directly relevant to the issue of whether this motor car should be regarded as proceeds of crime.*

*38. The provisional conclusion which I draw from this material is that on occasions in 2014 and 2015 Catherine O’Brien altered and misused cheques which she got from Pádraig McNamara for purposes such as stamp duty and Companies Registration Office fees. There was a pattern of activity and at least two of these cheques ended up in her Permanent TSB current account.*

*39. The material relating to Catherine O’Brien’s Permanent TSB current account supports the explanation given by Donagh Barry of Johnson & Perrott Motors of how Catherine O’Brien took delivery of Land Rover Discovery 141 C 7913 in return for a valueless cheque. The story about the stolen handbag was an excuse. Payment of the €47,000 for the car had to await the return of the €180,000 to the solicitors in*

*Mallow and was made very shortly afterwards.*

...

*42. Land Rover Discovery 151 C 2667 was bought with the assistance of a cheque drawn by Pádraig McNamara in favour of “CRO” on which the payee had been altered to read “cash” and the amount had been increased to read €21,000.*

*43. The total value of Land Rover Discovery 151 C 2667 as per the order form dated 16 January 2015 was €60,518 of which €48,518 came from the trade-in of Land Rover Discovery 141 C 7913. The funds to meet the €11,000 cheque to the motor dealer in payment for Land Rover Discovery 151 C 2667 were derived from cheque number 500019 provided to Catherine O’Brien by Pádraig McNamara.*

*44. There is strong evidence that this cheque was fraudulently altered to €21,000 and that Catherine O’Brien used the same modus operandi in relation to another cheque drawn by Pádraig McNamara in favour of Companies Registration Office and in relation to a cheque drawn by Pádraig McNamara in favour of “Revenue” for stamp duty. When interviewed by Gardaí she denied that she altered any cheques. She admitted getting the two latter cheques but she denied that she altered them.*

...

48. *It was submitted on behalf of Catherine O'Brien and Ned Hawe that I should disregard the material which underpins the belief of Detective Chief Superintendent Gubbins as hearsay. It was also submitted that I should treat this belief as having little or no weight because statements given by Padraig McNamara and other materials were not put on affidavit and have now been contradicted by affidavits sworn by Catherine O'Brien.*
49. *I do not accept these submissions. The 1996 Act allows this court to consider materials which would be deemed inadmissible hearsay in other types of legal proceedings. These materials may be used in assessing whether this court is satisfied that there are reasonable grounds for the belief of Detective Chief Superintendent Gubbins.*
- These materials are relevant to the weight which should be given to this belief evidence. These materials may also be used in assessing the credibility of any evidence which might be advanced in support of a defence which seeks to demonstrate that property is not proceeds of crime or derived from proceeds of crime.*
50. *In my view the material which underpins the belief of Detective Chief Superintendent Gubbins and which I have referred to in my provisional conclusions provides very strong support for his belief*
- that Land Rover Discovery 151 C 2667 was acquired as a result of criminal conduct.*
- ...
54. *The affidavits of Catherine O'Brien contain explanations which are inherently improbable. Some explanations advanced by her are improbable because they are inconsistent with content of bank accounts or materials in other exhibits which I consider reliable. Other explanations advanced by her contradict her earlier explanations.*
- ...
62. *No detail or documentary evidence substantiates the claimed loan of €50,000 by Edmund (Ned) Haugh to Catherine O'Brien. The affidavits do not disclose source of funds or method of payment or receipt of money or how it was spent. Catherine O'Brien has provided no documentary evidence of trading carried on by her on behalf of AVMI Ltd or on behalf of "Abbeyside Veterinary" or personal trading which required €50,000 in working capital from her uncle.*
63. *The statements relating to Catherine O'Brien's Permanent TSB bank account do not support her claim that she was running a veterinary supply business or that she received €50,000 to help her out in running any such business.*

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64. Catherine O'Brien asserted on affidavit that the cheque for €47,000 from the solicitors in Mallow to "JPM Limited" was issued on instructions of Pdraig McNamara to discharge invoices which she sent to Pdraig McNamara for goods and services. Catherine O'Brien's bank account does not show expenditures consistent with her claim of having incurred expenses in any business for Pdraig McNamara.
- ...
66. The solicitor who was involved in issue of the cheque for €47,000 in favour of Johnson & Perrott Motors declined to be interviewed in the investigation. Catherine O'Brien's assertion that the cheque was given to her on the instruction of Pdraig McNamara was not supported by confirmation from this solicitor.
67. This claim that Pdraig McNamara authorised this payment to Johnson and Perrott Motors is an unlikely scenario. It is not contradicted that Pdraig McNamara was unaware that the Dungarvan sale had fallen through until long after the €47,000 was paid out.
68. As far as Pdraig McNamara was concerned at that time, €180,000 provided to the solicitors was for use to close a sale. It was not available to pay for a jeep. The payment was made by the Solicitor
- by a cheque drawn in favour of "JPM Limited" and not in favour of Catherine O'Brien directly.
69. In her affidavit of 17<sup>th</sup> January 2022 Catherine O'Brien provided a totally different explanation for the source of funds which enabled her to issue her cheque number 224 for €11,000. No explanation was offered for how she had come to provide a completely different account of matters in her earlier affidavit.
- ...
71. She gave an elaborate account of what happened in relation to cheque number 500019 in which she admitted that she filled out the amount of €21,000 on the cheque. She claimed that this figure was inserted by agreement as a result of a reconciliation between herself and Pdraig McNamara of what was due by him.
72. There is no explanation of why a cheque supposedly given to Catherine O'Brien with the intention that she be paid what she was owed came to be drawn in favour of "Cash."
- ...
84. Catherine O'Brien claimed that Ned Hawe made an informal loan to her of €6,000 in 2008 to buy the motor vehicle which was traded in for Land Rover Discovery 141 C 7319. Ned Hawe obtained a judgment

against her for €5,433.00 on 11 September 2006. This must cast some doubt on the likelihood that he loaned €6,000 to her a year or two later. He is described by her as now nearly ninety years of age. The idea that he would make a loan of €50,000 to her is also inherently improbable.

...

88. *I have concluded that the evidence submitted on behalf of Catherine O'Brien and Ned Hawe is unreliable. This evidence is insufficient to persuade me that my provisional conclusion that Land Rover Discovery 151 C 2667 is derived from proceeds of crime and was for the most part acquired with proceeds of crime was incorrect. There is nothing to show that there would be a serious risk of injustice in the event that I were to make an order under s.3(1) of the 1996 Act in relation to Land Rover Discovery 151 C 2667."*

It should be noted that this judgment was appealed in proceedings bearing Court of Appeal record no. 2022/66, however, the appeal was struck out on the 25<sup>th</sup> July 2022 for the Appellants repeated failure to comply with the Court of Appeals case management directions.

## Criminal Assets Bureau –v- Routeback Media AB t/a Local Mart and Harry Zeman

High Court Record No. 2018 No. 1 CAB

Unreported High Court – Delivered by Ms Justice Stewart on the 23<sup>rd</sup> May 2022.

### Summary

The application taken by the Bureau sought a *disposal order* pursuant to section 4(1) of the PoC Act over \$651,447.85, with continuing interest currently situated in a Receivership Account held with the Bank of Ireland.

The Bureau contended that the source of funding was the fraudulent activity of the First Respondent, a Swedish company, controlled by the Second Respondent in inducing approximately 90,000 unwitting subscribers to pay for an email subscription service in 2002 which the respondents did not have the capacity and/or intent to deliver.

The applications initial focus on access to justice/fair procedures argument in particular, whether the respondents had been given sufficient opportunity to defend the original section 3 proceedings particularly in light of Mr Justice Feeney - the original trial judge's refusal of their legal aid application on the day of the section 3 hearing in light of the non-attendance of the Second Respondent and thus denial of the applicant the opportunity to cross examine him on his affidavit grounding that motion. In addition, the court was asked to examine the extent of and nature of the section 4 hearing and whether this provided a further opportunity to unsuccessful

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Respondents to the section 3 application, to re-litigate arguments which were previously raised and failed and/or to raise arguments which were available to be raised at earlier section 3 stage but were not.

#### **Held:**

The court, after going through the procedural history of the section 3 proceedings and the subsequent issue of section 4 proceedings, noted the preliminary application, which was heard in July 2019, first highlighted the fact that the respondents had engaged the services of four firms of solicitors in respect of which three had sought to come off record citing the “entrenched” views of the erstwhile client, the Second Respondent and that their advices had proven unacceptable to him. The court noted that the last of those firms sought to come off record for the same reason and the hearing proceeded in the presence of the Second Respondent who took no active part.

Ultimately in granting the disposal order pursuant to section 4 of the PoC Act, the court highlighted the following:

82. *“The first matter the court must take into account in respect of s. 4 disposal order application is, whether, in fact a period of seven years has elapsed since the making of the original s. 3 order. That is clearly the situation in this case. It seems to me that no new matter has been put before this court which was not before the court when the s.3 was made. The Second Named Respondent filed an*

*Affidavit of Enda Murphy in support of their defence of the application but, in my view, it does not advance anything new and or contain anything that would point to new information that was not before the court in 2011. It is hard to envisage a situation where a court could have given any greater opportunity to a litigant to respond to litigation and to be heard and thus there is no basis upon which to adjourn the application for a period of two years. Nor, in my view is there any question of a serious risk of injustice nor was any material which would support such a proposition put before the court.*

83. *It is of note that at all times the Second Named Respondent held himself out as representing and speaking on behalf of the First Named Respondent. Ultimately, the professional relationship between the Second Named Respondent and the second set of solicitors broke down prior to the hearing and on the day the hearing was due to commence an application to come off record was heard and granted. The hearing took place the following day 3<sup>rd</sup> December, 2019. It seems to me that the Second Named Respondent is not amenable to legal advice unless it concurs with his own steadfast views on the situation pertaining.*
84. *The application before the court for determination is for a s.4 disposal order. The s.3 order was made by*



*Feeney J on the 20<sup>th</sup> January 2011. It is of note that no steps were taken by the Second Named Respondent, to either appeal or seek to vary that order until the seven-year period had elapsed and the applicant commenced the s.4 application.*

*The Second Named Respondent has since then, repeatedly in my view sought to mount a collateral attack and challenge against the s.3 order of Feeney J. and sought to revisit, review and castigate the hearing which took place before Feeney J. on 19<sup>th</sup> January 2011. That is, despite this Court having previously ruled in these s.4 proceedings that, that could not happen and that the s. 4 hearing for a disposal order was not a rehearing of the s.3 application. The s.3 order as outlined above, being final in nature.*

85. *On the basis of the above this Court has no hesitation in making a disposal order pursuant to s. 4 of the Proceeds of Crime Act, 1996 as amended."*

It should be noted that this judgement was appealed to the Court of Appeal.

## Criminal Assets Bureau v. Stephan Saunders and Tammy Saunders

High Court Record No. 2020 No. 22 CAB

High Court written judgment delivered by Mr Justice Owens on 6<sup>th</sup> September 2022.

Neutral Citation: [2022] IEHC 550

### Summary

The Bureau took proceedings seeking, *inter alia*, orders pursuant to section 3 of the PoC Act against the Respondents' residential property at Hazelbury Park, Dublin 15.

It was the Bureau's contention that this property was purchased with the proceeds of the First Respondent's criminal conduct, more particularly, as the leading member and directing force of an OCG specialising in armed robbery, cash-in-transit robbery and tiger kidnapping.

### Held:

In granting the order pursuant to section 3(1) the court looked into the extensive evidence of criminality at the time of the purchase of the subject property:

"9. *In summary, I have concluded from this evidence that proceeds of crime from activities of Stefan Saunders as a member of a gang of robbers funded a spending spree by Stefan Saunders and Tammy Saunders on houses, cars, and businesses between 2005 and 2008 and that they got into financial difficulty from 2010 because they did not have access to enough*

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money to meet commitments at that stage.

10. *These conclusions apply to the sources of funding for acquisition of the two houses and the renovation of Hazelbury Park. They also apply to sources of funding for mortgage payments until 2010, when the mortgages fell into arrears. They also apply to rental income received by Stefan Saunders and Tammy Saunders for Mayeston Lawn and to surplus funds from the recent sale of Mayeston Lawn. These benefits were all derived from proceeds of crime.*
11. *The material advanced in evidence by Stefan Sanders and Tammy Sanders is insufficient to demonstrate that these core conclusions are incorrect.*
12. *I do not accept some of the contentions advanced in affidavits presented by the Bureau. The Bureau suggests that U Design trading receipts may have been a vehicle to launder money. There is insufficient evidence to support this.*
13. *It is necessary to avoid speculation where records such as bank account statements or business vouchers are incomplete or not available for periods in the past. However, sufficient records of transactions and other items of documentary evidence are available to enable this Court to*

*draw inferences on matters relevant to the key elements of the Bureau's claim.*

14. *Evidence presented by the Bureau shows that between 2003 and 2006 Stefan Saunders and Tammy Saunders had access to amounts of money grossly out of kilter with possible sources of legitimate earnings. From April 2005 until 2007 they engaged in a spending spree on expensive cars, houses, and extensive renovation of two properties using funds which cannot be explained except by reference to access to proceeds of crime. I accept the conclusion of Bureau Forensic Accountant No 3 that their expenditure did not square with their identified legitimate sources of income.*
15. *This spending spree is not capable of being explained away as a mixture of legitimate earnings from businesses or employments and easy access to cheap sources of credit. Evidence establishes that other factors were in play"*

The court then detailed the evidence of extensive criminality which the First Respondent was involved at the relevant time and highlighted in particular, the evidence proffered by the Bureau of the involvement in a particularly lucrative robbery in respect of which the stolen funds were never recovered which closely preceded the purchase of the subject property:

- “19. On 30 March 2005, a Brinks Allied security van was robbed of €1,889,000 at a service station in Artane with the complicity of the driver, David Keenan. Four unregistered burner mobile phones were used in the robbery. One of these was in contact with a phone outside the circle registered to a former girlfriend of Stefan Saunders who is also the mother of his older son.
20. A motorcycle imported into Ireland from the UK and used by Stefan Saunders ended up registered to David Keenan in October 2006. Documents relating to this vehicle were located in a search of Hazelbury Park in November 2006. Evidence of the subsequent criminal career of Stefan Saunders leads to the unavoidable conclusion that his association with the Brinks Allied robbery in Artane cannot be explained away as unfortunate coincidence..”

The Judgment then proceeds to detail the finances of the respondents and detail the Bureau’s evidence tracing the funding for the subject property and consider the First Respondent’s evidence that he was involved in trade as a plasterer or income from his employment in a security company and the Second Respondents Curtain Alteration business. In granting an order determining that the property is the proceeds of crime, pursuant to section 3(1) of the PoC Act, the court dismissed the argument made by the respondents that the officers of the Bureau investigated the First Respondent

in 2007 and did nothing with that investigation which delay prejudiced their ability to produced documentary evidence to defend the proceedings:

“105. They make the point that they were investigated by Detective Garda O’Keeffe in relation to the matters now being pursued back in 2007 and that no action was taken. In my view this is not relevant. I am not persuaded that they have been prejudiced by any delay in bringing these proceedings or that loss of underlying records or documents had the effect of undermining the basis for the belief of the Chief Bureau Officer.

106. The respondents assert that Stefan Saunders was trading as a plasterer and making a good income and that the money used to buy Hazelbury Park and Mayeston Lawn was not sourced in crime. Their counsel submits that I should be cautious in drawing adverse conclusions because of lack of vouchers and supporting documentation relating to events which took place more than 15 years ago. I agree with this submission. However, I have concluded that there is sufficient reliable information available to justify the conclusions.

...

109. The affidavit evidence of Stefan Saunders and Tammy Saunders is general and unconvincing. Their affidavits do not engage with the

## Part Seven

### Significant Court Judgments during 2022

- details of evidence presented of criminal activities by Stefan Saunders or with the details of evidence presented relating to unexplained sources of wealth in the affidavits and exhibits presented by the Bureau.*
110. *The forensic report put in evidence by Stefan Sanders and Tammy Sanders makes some of criticisms of the analysis presented in evidence by the Bureau forensic accountant but does not challenge overall conclusions.*
111. *I do not understand the Bureau witness to have been contending that the accountant for Stefan Sanders should have retained original vouchers. All that the Bureau's accountant stated was that there was no material to substantiate sources of lodgements and figures claimed for expenses. As the defence expert observes, it is sometimes necessary for an accountant rely on explanations from the client.*
112. *The issue of whether it was necessary to make capital acquisitions tax returns of items identified as "gifts" by EG to her daughter and son in law is of small significance. The evidence of Stefan Saunders is that the €30,000 was a loan and not a gift. His affidavit is silent on repayment of this "loan", and he does not make the case that it was repaid by covering costs of renovation works on Rusheeny Court.*
113. *The important point about the documentation associated with expenditure of €19,048 on items associated with Mayeston Lawns is that this expenditure cannot be connected to disbursements from bank accounts of Stefan Sanders and Tammy Sanders. Any expenditure on furnishing this property or providing equipment or otherwise making it fit for rental cannot be traced to a legitimate source.*
114. *The various points made by the defence expert do not persuade me to alter my conclusions.*
115. *It follows that there will be an order under s.3(1) of the 1996 Act in relation to Hazelbury Park. The residual value of this property after discharge of the mortgage is derived from proceeds of crime and nothing has been identified which would establish that a serious risk of injustice would arise from the making of this order"*

This judgment has been appealed.

## Part Eight

### *National and 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 inter-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)

The Bureau is the designated Asset Recovery Office (ARO) in Ireland. Following a European Council Decision in 2007, Asset Recovery Offices were established throughout the European Union to allow for the exchange of intelligence between law enforcement agencies involved in the investigation, identification and confiscation of assets deemed to be the proceeds of criminal conduct.

As part of its commitment as an Asset Recovery Office, the Bureau actively participated in the ARO Network in 2022. Due to the covid pandemic, the ARO Annual General Meeting was held online on 15<sup>th</sup> March 2022.

During 2022, the Bureau received eighty nine (89) requests for assistance. The Bureau was able to provide information in respect of all these requests. The requests were received from seventeen (17) countries worldwide.

During 2022, the Bureau further utilised this network and sent ninety three (93) requests to thirty two (32) different countries worldwide compared to two hundred and five (205) requests to thirty two (32) different countries during 2021.



ARO Logo

#### 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.

## Part Eight

### *National and International developments*

#### Europol

Europol acts to support its Member States in preventing and combating all forms of serious and international and organised crime.

During 2022, the Bureau continued to work with Europol on a number of live investigations.

#### Interpol

Interpol is an agency comprised of the membership of police organisations in one hundred and ninety two (192) countries worldwide. The agency's primary function is to facilitate domestic investigations which transcend national and international borders. The Bureau has utilised this agency in a number of investigations conducted in 2022.

#### 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.

The aim of 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.



CARIN Logo

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.

During 2022, the Bureau actively participated in the CARIN Network. The Annual General Meeting was held online over the course of two days and was chaired by Spain on 18<sup>th</sup> – 20<sup>th</sup> October 2022.

#### Anti-Money Laundering Steering Committee (AMLSC)

During the course of 2022, the Bureau participated in the Anti-Money Laundering Steering Committee on six (6) occasions.

The purpose of the AMLSC is to provide a national cross sectoral forum for the oversight and active review of Ireland's AML/CFT framework.

## Relationship with External Law Enforcement Agencies

The Bureau continues to enjoy strong cooperation with its law enforcement partners internationally. The UK, in particular, being the only country with which Ireland shares a land frontier is of particular significance. The Bureau therefore continues to develop and strengthen the relationship between it and UK law enforcement agencies.

## Joint Investigation Teams Policing (JITS)

In 2022, the Bureau continued its involvement as a member of a Joint Investigation Team (JIT's) established in accordance with Article 20 of the Second Additional Protocol of the European Convention on Mutual Assistance in Criminal Matters of the 20<sup>th</sup> April 1959.

In July 2022, the Chief Bureau Officer co-signed a JIT with the Romanian Authorities. The focus of the JIT are members of a Romanian Organised Crime Group involved in human trafficking, prostitution and money laundering operating in both the Irish and Romanian States.

## Cross Border Joint Agency Task Force (JATF)

The establishment of the Cross Border Joint Agency Task Force was a commitment of the Irish and British Governments in the 2015 Fresh Start Agreement and the Task Force has been operational since early 2016.

This Joint Agency Task Force consists of a Strategic Oversight Group which

identifies and manages the strategic priorities for combatting cross-jurisdictional organised crime and an Operations Coordination Group which coordinates joint operations and directs the necessary multi-agency resources for those operations.



The Cross Border Joint Agency Task Force brings together the relevant law enforcement agencies in both jurisdictions to better coordinate strategic and operational actions against cross border organised crime gangs. The Task Force comprises Senior Officers from An Garda Síochána, Police Service of Northern Ireland, Revenue Customs, Her Majesty's Revenue and Customs, the Bureau and the National Crime Agency (who have the primary role in criminal assets recovery).

On occasion, other appropriate law enforcement services are included, (such as environmental protection agencies and immigration services) when required by the operations of the Task Force.

The Bureau participated remotely in two (2) operational meetings in March and September 2022 in relation to the Joint Agency Task Force.

The Bureau provided reports to the Operations Coordination Group on the status of the relevant investigations in

## Part Eight

### *National and International developments*

advance of both meetings and is involved in a number of investigations being conducted under the Joint Agency Task Force.

#### **EMPACT (European Multidisciplinary Platform against Criminal Threats)**

The Bureau is a participant in the EU Policy Cycle called EMPACT under the crime priority Criminal Finances, Money Laundering and Asset Recovery.

During 2022, the Bureau took part in eleven (11) operational actions and virtually attended three (3) international conferences.



#### **Visits to the Bureau**

The success of the Bureau model continues to attract international attention.

During 2022, the Bureau welcomed national and international delegations and agencies, both in person and online, covering a range of disciplines.

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 transnational organised criminal activity.

In addition, this engagement provides an opportunity for the Bureau to share its experience with its international partner agencies.

The Bureau also gave a number of presentations to various agencies, details of which are outlined as follows:

#### **Internal Revenue Service Criminal Investigation, US Department of Treasury**

The Chief Bureau Officer welcomed Mr James Lee, Chief of Internal Revenue Service Criminal Investigation along with his team.

The Bureau looks forward to developing further relations with the Internal Revenue Service Criminal Investigations at the US Department of the Treasury into the future.



Photo: Chief Bureau Officer Michael Gubbins and Mr James Lee, Chief of Internal Revenue Service Criminal Investigation



Part Eight  
*National and International developments*

**Australian Federal Police (AFP)**

On 15<sup>th</sup> and 16<sup>th</sup> September 2022, the Chief Bureau Officer and Bureau Officers welcomed the National Manager, Mr Stefan Jerga and Commander Stephen Fry of the Criminal Assets Confiscation Taskforce (CACT), Australian Federal Police.



Photo: D/Superintendent Seamus Dalton, Chief Bureau Officer Michael Gubbins, Mr Stefan Jerga and Commander Stephen Fry

**High Level Meetings**

A number of high level meetings took place in 2022, included as follows:

**The Fraud Conference**

The Chief Bureau Officer virtually spoke at “The Fraud Conference” on 30<sup>th</sup> March 2022.

This conference, led by the Fraud Advisory Panel, INSOL Europe and R3, brought together expert speakers including law makers, insolvency experts, counter fraud specialists and academics in relation to tackling global economic crime, corporate culture and behavior, understanding deception and chasing assets.

**Visit of Minister for Social Protection, Ms Heather Humphreys, T.D.**

On 19<sup>th</sup> May 2022, the Chief Bureau Officer and Bureau Legal Officer met with the Minister for Social Protection, Ms. Heather Humphreys, T.D.

The Minister also met with Social Welfare Bureau Officers and was briefed on the operation and functions of the Bureau.



Photo: Chief Bureau Officer Michael Gubbins, Minister Heather Humphreys and Bureau Legal Officer Kevin McMeel

**3rd June 2022: NI-CO**

Detective Superintendent Seamus Dalton gave a presentation on 3<sup>rd</sup> June 2022 to the Northern Ireland Co-operation Overseas (NI-CO) on the CAB Model.



NICO Logo

## Part Eight

### *National and International developments*

#### U.S Department of Homeland Security

On 19th September 2022, the Chief Bureau Officer met with Mr Anthony Salisbury, Special Agent in Charge of ICE's Homeland Security Investigations in Miami, Florida.



Photo: Chief Bureau Officer Michael Gubbins and Mr Anthony Salisbury, Special Agent in Charge of ICE's Homeland Security

#### U.S Attorney, Southern District of Florida

The Chief Bureau Officer met with Mr Tony Gonzalez, U.S Attorney, Southern District of Florida on 21st September 2022.



Photo: Chief Bureau Officer Michael Gubbins and Mr Tony Gonzalez, U.S. Attorney

The above two visits provided an opportunity to further develop relations with our international partners.

#### Joint Committee on Justice debate

On 21st June 2022, the Chief Bureau Officer and Bureau Legal Officer took part in the Joint Committee on Justice debate: Proceeds of Crime (Gross Human Rights Abuses) Bill 2020: Discussion.

The full transcript from this discussion is available at:

[https://www.oireachtas.ie/en/debate/s/debate/joint\\_committee\\_on\\_justice/2022-06-21/2/](https://www.oireachtas.ie/en/debate/s/debate/joint_committee_on_justice/2022-06-21/2/)

#### Justice Leadership Meeting

The Chief Bureau Officer was delighted to attend the Justice Leadership Meeting on 25<sup>th</sup> March 2022.

This meeting provided an opportunity to liaise with our Justice Agency colleagues in building stronger relations for the future.

#### Irish Rule of Law

The Chief Bureau Officer and Detective Superintendent Seamus Dalton met with Mr Sean McHale and Mr Norville Connolly of the Irish Rule of Law International who visited the Bureau's Offices on 5th October 2022.



IRLI Logo

### Asset Recovery Bureau (ARB), Malta

The Chief Bureau Officer and Bureau Legal Officer virtually attended meetings with the Maltese Asset Recovery Bureau in February 2022.



ARB Logo

### Media Interviews

To further raise the profile of the Bureau, the Chief Bureau Officer gave a number of interviews to numerous national newspapers.

### Public Sector Marketing Show

On 27<sup>th</sup> January 2022, the Chief Bureau Officer gave a virtual interview to Joanne Sweeney of the Public Sector Marketing Show on how the Bureau achieves its objectives to deny and deprive the proceeds of crime and the use of social media in promoting our actions.



Presenter Joanne Sweeney, Public Sector Marketing Show interviewing Chief Bureau Officer Michael Gubbins

### Podcast, SundayWorld.com: Nicola Tallant's Crime World, Episode 87: Behind the scenes at the Criminal Assets Bureau

The Chief Bureau Officer gave an interview to Nicola Tallant via podcast on 22<sup>nd</sup> March 2022 prior to the broadcasting of the Virgin Media Television documentary on 23<sup>rd</sup> March 2022 entitled "Criminal Assets Bureau".

The Chief Bureau Officer discussed the Bureau and its evolution since its establishment in 1996.

The Chief Bureau Officer also discussed the impact that the Bureau has made nationwide in local communities.

Part Eight  
*National and International developments*

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## Part Nine

### *Protected Disclosures Annual Report*

#### Protected Disclosures Act 2014

Section 22 of the Protected Disclosures Act 2014 requires every public body to prepare and publish a report, not later than the 30<sup>th</sup> June, in relation to the preceding year's information, relating to protected disclosures.

No protected disclosures were received by the Bureau in the reporting period up to the 31<sup>st</sup> December 2022.

#### Integrity at Work Pledge

The Bureau signed the 'Integrity at Work' pledge in June 2021. This pledge is a public statement of the Bureau's commitment to fostering a workplace that supports concerns raised of any wrongdoing.

In this regard, two (2) Bureau Officers attended the Integrity at Work (IAW) Forum hosted by Transparency International (Ireland) Limited.



Part Nine  
*Protected Disclosures Annual Report*

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## Part Ten

### Conclusions

In 2022, the Bureau exercised its statutory remit to pursue the proceeds of criminal conduct. In order to do this, the Bureau utilises the provisions of the Proceeds of Crime Act 1996 as amended, together with Revenue and Social Welfare legislation.

The Bureau continued to target assets deriving from a variety of suspected criminal conduct including drug trafficking, environmental crime, fraud, theft, burglary, diesel laundering, money laundering and human trafficking.

The Bureau continues to target emerging trends such as the use of the motor trade to conceal criminal assets as well as the use of cryptocurrency for asset transfer and international fraud.

Throughout 2022, the Bureau placed particular emphasis on targeting the criminal groups engaged in serious and organised crime, as well as property crime, such as burglaries and robberies.

A particular focus of the Bureau's activities centres upon rural crime and a number of the Bureau's actions were in support of law enforcement in Regional locations.

The investigations conducted by the Bureau and the consequential proceedings and actions resulted in sums in excess of €6.3m forwarded to the Central Fund, which can be broken down as follows:

- €2.065 million under the Proceeds of Crime legislation
- €3.8 million was collected in Revenue
- €0.445m in Social Welfare recoveries

In addition, the Bureau returned monies in excess of €21,000 to an injured party under section 3(3) of the Proceeds of Crime Act.

<b>Total Monies returned by CAB in 2022</b>	
Returned under CAB remit i.e., Proceeds of Crime, Revenue and Social Welfare legislation	€6,337,688
Returned to the Injured Parties via S3(3) of PoC Act	€21,600
<b>Totals</b>	<b>€6,359,288</b>

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.

During 2022, the Bureau was involved in a number of investigations relating to criminal conduct by organised crime groups in the border region.

The Bureau continues to develop its relationship with a number of law enforcement agencies with cross-jurisdictional links, most notably, Interpol, Europol, Her Majesty's Revenue & Customs, the National Crime Agency in the UK, the CARIN Network, the Australian Federal Police, Homeland Security Investigations and the US Attorney's Office.

As the designated Asset Recovery Office (ARO) in Ireland, the Bureau continues to develop law enforcement links with other EU Member States.

## Part Ten Conclusions

In pursuing its objectives, the Bureau continues to liaise closely with An Garda Síochána, the Office of the Revenue Commissioners, the Department of Social Protection and the Department of Justice 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 serious and organised crime.

During 2022, the formal Admissions Group, established in 2018, continued to support the work of the Intelligence and Assessment Office (IAO) in advising the Chief Bureau Officer on the selection of targets for full investigation. The heart of the CAB model continues to be the multi-disciplinary team where professionals work together for the common purpose of denying and depriving criminals of their ill-gotten gains.

One of the key strengths of the Bureau is its collaboration with other organisations to support its activities. The Bureau could not undertake its activities without the support of many sections of An Garda Síochána, including units under the Organised and Serious Crime, the Emergency Response Unit, Regional Armed Support Unit, local Divisional personnel and the Garda Press Office.

In addition, the Bureau receives excellent assistance from many sections of the Office of the Revenue Commissioners and in particular, the Revenue Solicitor and the Investigation, Prosecution and Frontier Management Division.

Officers from various sections of the Department of Social Protection have assisted the Bureau in matters of mutual interest.

Our colleagues in the Department of Justice provide excellent advice and support to the Bureau with particular emphasis on finance, governance, audit and risk. We continue to work with the Department in the area of legislative and policy changes in support of the statutory remit of the Bureau.



# Appendix A

## *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

## Appendix A

### *Objectives & functions of the Bureau*

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 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.

# Appendix B

## Statement of Internal Controls

### Scope of Responsibility

On behalf of the Criminal Assets Bureau I, as Chief Bureau Officer, acknowledge responsibility for ensuring that an effective system of internal control is maintained and operated. This responsibility takes account of the requirements of the Code of Practice for the Governance of State Bodies (2016).

I confirm that a business plan is agreed annually by the Senior Management Team (SMT) and is submitted to the Assistant Secretary, Department of Justice.

I confirm that an Oversight Agreement between the Bureau and the Department of Justice covering the years 2021 – 2022 is in place and is subject to ongoing review.

I confirm, that the Annual Report and Compliance Statement has been submitted to the Minister for Justice.

### Purpose of the System of Internal Control

The system of internal control is designed to manage risk to a tolerable level rather than to eliminate it. The system can therefore only provide reasonable and not absolute assurance that assets are safeguarded, transactions are authorised and properly recorded and that material errors or irregularities are either prevented or detected in a timely manner.

The system of internal control, which accords with guidance issued by the Department of Public Expenditure and

Reform has been in place in the Criminal Assets Bureau for the year ended 31<sup>st</sup> December 2022 and up to the date of approval of the financial statements.

### Capacity to Handle Risk

The Criminal Assets Bureau reports on all audit matters to the Internal Audit Unit in the Department of Justice and has in place a Bureau Audit and Risk Committee (ARC). The ARC of the Bureau met on five occasions during the year 2022.

The ARC has developed a risk management policy which sets out its risk appetite, the risk management processes in place and details the roles and responsibilities of staff in relation to risk. The policy was issued to all Managers within the Bureau who were advised of the necessity to alert senior management of emerging risks and control weaknesses and to assume responsibility for risk and controls within their own area of work.

### Risk and Control Framework

The Criminal Assets Bureau implemented a Risk Management System which identified and reported key risks and the management actions taken, as far as possible, to mitigate those risks.

A Risk Register is in place in the Criminal Assets Bureau which identifies the key risks facing the Bureau and these are identified, evaluated and graded according to their significance. The register is reviewed and updated by the ARC on a quarterly basis. The outcome of these assessments is used to plan and

## Appendix B *Statement of Internal Controls*

allocate resources to ensure risks are managed to an acceptable level. The Risk Register details the controls and actions needed to mitigate risks and responsibility for operational controls assigned to specific staff.

In respect of the Bureau, I confirm that a control environment containing the following elements is in place:

- procedures for all key business processes are documented;
- financial responsibilities are assigned at management level with corresponding accountability;
- an appropriate budgeting system is in place, with an annual budget which is kept under review by senior management;
- systems aimed at ensuring the security of the information and communication equipment systems;
- systems to safeguard the Bureau's assets;
- the National Shared Services Office provide Payroll Shared Services to the Bureau

### Ongoing Monitoring and Review

During the period covered by the 2021 Financial Statements, formal procedures were implemented for monitoring key controls. Control deficiencies were communicated to those responsible for taking corrective action and to management, where relevant, in a timely way. I confirm that the following monitoring systems were in place in respect of the Criminal Assets Bureau:

- key risks and related controls have been identified and processes have been put in place to monitor the

operation of those key controls and report any identified deficiencies;

- an annual audit of financial and other controls has been carried out by the Department of Justice Internal Audit Unit;
- reporting arrangements have been established at all levels where responsibility for financial management has been assigned;
- regular reviews by senior management of periodic and annual performance and financial reports take place, which indicate performance against budgets/forecast.

### Procurement

I confirm that the Criminal Assets Bureau has procedures in place to ensure compliance with current procurement rules and guidelines and that during the year 2022 the Criminal Assets Bureau complied with those procedures.

### Review of Effectiveness

I confirm that the Criminal Assets Bureau has procedures in place to monitor the effectiveness of its risk management and control procedures. The Bureau's monitoring and review of the effectiveness of the system of internal control was informed by the work of the internal ARC, the Internal Audit Unit of the Department of Justice and the Comptroller and Auditor General. The ARC, within the Criminal Assets Bureau, is responsible for the development and maintenance of the internal control framework.

During 2022 the Internal Audit Unit of the Department of Justice conducted an

audit at the Criminal Assets Bureau on financial and other controls, in line with their annual programme of audits, to provide assurance to the Audit Committee of Vote 24 (Justice). The next internal audit of the Bureau's financial and other controls is due to take place in early 2023.

During 2022 the Comptroller and Auditor General carried out an audit on the 2021 Financial Statements. No material issues were reported. During 2023, the Comptroller and Auditor General will conduct an audit on the 2022 Financial Statements.

### Internal Control Issues

No weaknesses in internal control were identified in relation to 2022 that require disclosure in the Financial Statements.



**Michael Gubbins**  
**Chief Bureau Officer**  
**June 2023**

Appendix B  
*Statement of Internal Controls*

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