



Presentation to the 20th OSCE Economic and Environmental Forum


“Promoting Good Governance and Combating Corruption in support of Socio-Economic Development”

Identifying and recovering Stolen Assets

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Dublin Castle
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Outline of Presentation

- Criminal Confiscation In Ireland.
- Civil Confiscation- Criminal Assets Bureau, structure and Strategy

- Criminal Justice Act, 1994 -



- Provided for **restraint orders** against persons charged or about to be charged with drug trafficking and other serious crime;
- Provided for **confiscation orders** against persons convicted of drug trafficking and other serious crime, to be obtained on a civil standard of proof
- Introduced offences of money laundering and handling proceeds of drug trafficking and other criminal activity;
- Imposed duties of identification and record keeping on designated bodies (e.g. banks, insurance companies, etc);
- Imposed an obligation on designated bodies to report suspicious transactions to An Garda Síochána;

The Criminal Assets Bureau.....1996

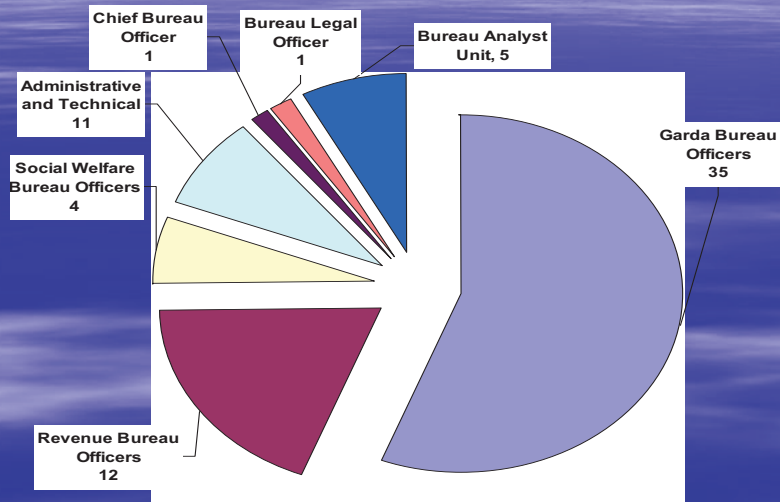


- An Investigating Authority
- The Criminal Assets Bureau is a creature of statute, set up by the Oireachtas as a body corporate primary for the purpose of ensuring that persons should not benefit from any assets acquired by them from any criminal activity. It is given power to take all necessary actions 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.

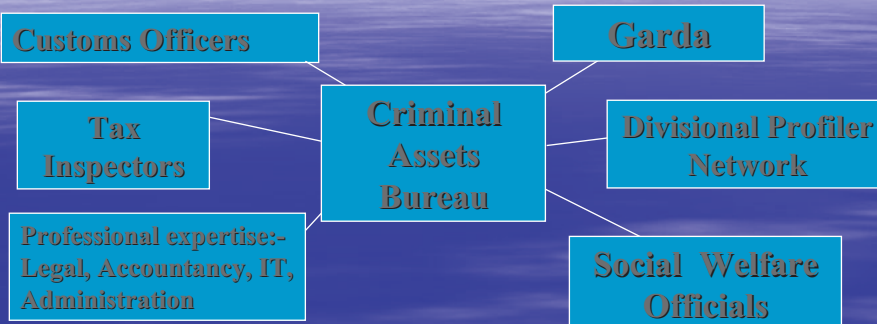
It is an investigating authority which, having investigated and used its not inconsiderable powers of investigation, then applies to the Court for assistance in enforcing its functions.

–“Mr... Justice McCracken – 1st July 1999

The Criminal Assets Bureau Present Strength is 69

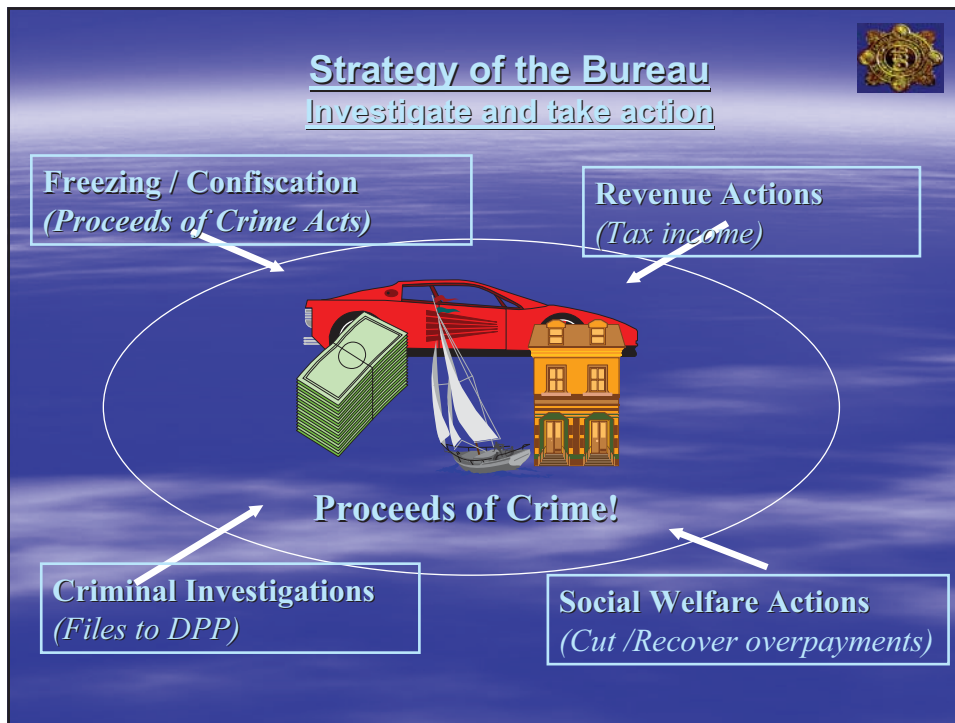


Multi Agency Structure of Criminal Assets Bureau



- Statutory Body
- Statutory Objectives
- Multi-Agency approach
- Combines powers and functions of Bureau officers
- Co-operation at all levels
- In-house Legal Advice

- Anonymity provided to non-police Bureau Officers
- Offences of identifying, obstructing, intimidating or assaulting Bureau Officers
- Warrant to search for evidence of assets
- Order to obtain evidence



- Proceeds of Crime Act 1996**
- | Interim/Interlocutory orders (“Freeze”) on specified property having a value of not less than €13,000
 - | Civil law procedures in High Court
 - | Action not dependent on criminal conviction
 - | Civil standard of proof of criminal activity
 - | Belief of Chief Superintendent of Police or Authorised Officer of Revenue Commissioners is admissible evidence
 - | Living, Business and Legal expenses can be released by court when proved to be essential (*Ad hoc legal aid scheme in place*)
 - | Receiver to take possession, dispose or otherwise deal in property, subject to court directions in appropriate cases
 - | Property “frozen” for seven years before disposal for benefit of central fund



Revenue Enforcement (Taxes and Customs)

- | "Disclosure Act" 1996, permits exchange of information.



**Chief
Superintendent**



**Authorised
Officer**



- | Bureau authorised by statute to assess, charge and demand tax in the name of the Bureau
- | Bureau obliged by statute to "fully apply" Revenue Acts to the proceeds or suspected proceeds of criminal activity
- | Revenue Officers appointed as Bureau Officers and act under direction and control of Chief Bureau Officer
- | Profits or gains from unlawful source or activity are subject to tax under Irish Law
- | Ordinary powers and procedures under Revenue Acts are available to the Bureau for collection and enforcement



Social Welfare Enforcement

- | Officials from Department of Social & Family Affairs are appointed Bureau Officers and act under the Direction and Control of the Chief Bureau Officer
- | Determinations are made dis-entitling persons engaged in criminal activity to benefit
- | Court proceedings to recover overpayments of benefit
- | Social Welfare personnel provide speedy access to highly relevant information
- | Assist in Criminal Investigations



- ## The Way Forward
- | **Multi Agency Approach**
 - | **Divisional Profiler Criminal Assets (Links to other agencies)**
 - | **Criminal and Civil Sanctions**
 - | **Public Support**
 - | **Partnership approach**
 - | **Exchange and sharing of Information**
 - Law Enforcement** **Financial institutions**
 - Commercial Enterprises** **Training – awareness**
 - | **International Cooperation – Europol, Eurojust, Interpol, UN, EGMONT Group, FATF, EU – ARO's, CARIN Informal network group**



**CRIMINAL
ASSETS
BUREAU**



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