

Annual Report

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Tá an tuarascáil seo ar fáil i Gaeilge freisin.
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This report was compiled and designed by the CAB Annual Report Committee 2013.

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

Dear Minister

In accordance with the provisions of Section 21 of the Criminal Assets Bureau Act 1996, I am pleased to present to you, the 2013 Annual Report of the Criminal Assets Bureau. The report outlines the activities of the Bureau during the course of 2013, in the pursuit of its statutory remit, detailing actions brought by the Bureau under the proceeds of crime, revenue and social welfare legislation in successfully targeting the suspected proceeds of criminal conduct. The report demonstrates that the Bureau remains an integral part of the law enforcement response to criminal conduct in Ireland.

The Bureau during 2013 focussed considerable efforts at tackling the serious issue of the illicit trade in mineral oils which involved extensive collaboration and cooperation with colleagues in Northern Ireland. This illegal activity results in significant losses in revenue to the exchequer but also serious financial implications to authorities in rectifying the resulting environmental harm.

The Bureau however continues to make significant inroads in tackling serious criminals including those involved in the particularly harmful trafficking and sale of drugs which causes such problems within our community.

Internationally, the Bureau continues to liaise and conduct investigations with law

enforcement and judicial authorities throughout Europe and worldwide in pursuit of assets deriving from criminal conduct.

The Bureau continues to be an active member of the Camden Asset Recovery Inter-Agency Network (CARIN) and to maintain its effectiveness at an international level as the designated Asset Recovery Office (ARO) in Ireland, utilising these networks to achieve its objectives. I would like to thank in particular the Department of Justice and Equality, together with the Defence Forces for contributing to the success of the CARIN AGM during the period when Ireland held the presidency of the EU.

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

Yours sincerely



NÓIRÍN O'SULLIVAN
COMMISSIONER OF
THE GARDA SÍOCHÁNA

Letter forwarding report from Chief Bureau Officer to Garda Commissioner

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

Dear Commissioner

It is my pleasure to present to you the 18th Annual Report of the Criminal Assets Bureau for the calendar year 2013. This report is submitted for presentation to the Minister for Justice and Equality, pursuant to the provisions of Section 21 of the Criminal Assets Bureau Act, 1996. The report sets out the activities of the Bureau throughout the year in pursuit of its statutory remit in targeting the proceeds of crime.

During 2013, in addition to undertaking new investigations, the Bureau has continued the policy of bringing to conclusion cases under the Proceeds of Crime Act 1996 as amended, yielding in excess of €1 million to the exchequer. During the year 2013 eight new proceedings were brought before the High Court under the proceeds of crime legislation. Once again, the majority of these actions were taken arising from the proceeds of drug trafficking. In addition, actions were taken against persons suspected of involvement in other forms of criminal conduct, notably criminal fuel laundering activities.

In addition, the Criminal Assets Bureau, using appropriate Revenue provisions, forwarded in excess of €5.4 million to the Central Exchequer and also recovered in excess of €287,000 in respect of overpayments under Social Welfare provisions.

As in previous years, the strategy of the Bureau has been drawn up insofar as possible to co-ordinate with the Policing Plans of the Garda Síochána and the strategies of the Revenue Commissioners and the Department of Social Protection. While the Bureau is not primarily engaged in the investigation of criminal offences, there has been strong liaison with the Office of the Director of Public Prosecutions, the Garda Síochána and the Revenue Commissioners in ensuring that the appropriate remedies are pursued in respect of criminal conduct.

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

The Divisional Assets Profiler Training Programme continued its development during 2013. The primary aim of this development is to enhance the Bureau's effectiveness through the provision of training to related agencies.

During the year, work was undertaken with the Garda Training College with a view to developing an investigative training course specifically designed for CAB officers. It is a matter of priority for the Bureau to ensure that all officers maintain a high level of skill, expertise and education in the ever changing

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

operating environment in which the Bureau is required to operate. As remarked upon in previous reports, the tactics employed by those involved in hiding the proceeds of crime have become more sophisticated. This training course is scheduled to commence in early 2014 and takes account of the recommendations to Ireland from the Council of the European Union arising from the Evaluation report on the Fifth Round of Mutual Evaluations on “Financial Crime and Financial Investigations” in 2012.

The Bureau continues to develop its relationships with Interpol, Europol and Camden Assets Recovery Inter-Agency Network (CARIN). In addition, on the international level, the Bureau continues to represent Ireland at the platform of the Asset Recovery Offices.

During 2013, the Bureau in its role as host of the CARIN Presidency, held a number of Steering Group Meetings in Dublin. The Bureau also held the CARIN Annual General Meeting which was hosted at the Royal Hospital Kilmainham, Dublin. The CARIN AGM also formed part of the official events held in conjunction with Ireland’s European Union Presidency in 2013. The Bureau was honoured that the CARIN AGM was officially opened by the Minister for Justice and Equality Mr. Alan Shatter TD.

The CARIN AGM was attended by participants from sixty five countries world wide together with a number of

international agencies involved in activities similar to the CARIN Network.

I wish to formally express my gratitude to all those who contributed to such a successful and well received CARIN AGM and in particular I thank the Minister for Justice and Equality for his opening address to the conference. I also wish to acknowledge and express my sincere thanks to the administration staff of the Bureau for their tireless efforts by way of organisation, which contributed enormously to the success of the AGM. I also wish to thank the Defence Forces for assisting with transport, the OPW for the provision of the Royal Hospital Kilmainham as a stunning venue for the event. Finally, I wish to express my appreciation to the International Coordination Unit of the Garda Síochána, based at Garda Headquarters for their assistance.

As in previous years, the Bureau continues to receive excellent support from members of the public. This is demonstrated through the good working relationships with the Financial Institutions, Accountancy Bodies and the other regulatory agencies within the country as well as from direct liaison with the public. Overall the primary focus of the Bureau remains, namely, to target illicit assets of serious organised criminals operating at national and international levels. This core priority is matched by the Bureau’s policy to support efforts to combat criminal conduct at local community level and the Criminal Assets Divisional Profiler

Programme continues as a major part of that effort to pursue the proceeds of crime at a local level.

I wish to acknowledge with gratitude the support and co-operation afforded to the Bureau throughout the year by the Garda Síochána, the Revenue Commissioners, the Department of Social Protection, the Department of Justice and Equality, the Department of Finance, the Department of Public Expenditure and Reform, the Office of the Attorney General and the Office of the Director of Public Prosecutions. I would also like to particularly acknowledge the expertise and commitment of the solicitor and staff allocated by the Chief State Solicitor to the work of the Bureau. I also wish to acknowledge the contribution of Counsel engaged by the Bureau.

It was with deep sadness that all within the Bureau learned of the passing of Mr Justice Kevin Feeney in August 2013. Mr. Justice Feeney leaves behind a legacy of instructive judgements which will serve well into the future in understanding the complex areas of law surrounding the proceeds of criminal conduct. On behalf of all personnel at the Bureau, I wish to express sincere condolences to his family.

During the year, there were many personnel changes within the Bureau arising from the departure of a number of personnel on promotion, retirement, and transfer. I wish to acknowledge the dedication and hard work of all personnel

formerly attached to the Bureau. In many instances the hard work remains unseen and unacknowledged publicly due to the requirement for anonymity and security provisions relating to their work. I would also like to welcome new personnel and look forward to working with them into the future.

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

Yours sincerely



EUGENE CORCORAN
DETECTIVE CHIEF SUPERINTENDENT
CHIEF BUREAU OFFICER

27th June 2014

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



Foreword

Section 21 Report

This is the 18th Annual Report of the activities of the Criminal Assets Bureau (hereinafter referred to as “the Bureau”) and covers the period from 1st January 2013 to 31st December 2013 inclusive.

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

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

This report is prepared pursuant to Section 21 of the Act which requires the Bureau to present a report, through the Commissioner of the Garda Síochána, to the Minister for Justice and Equality outlining its activities during the year 2013.

Foreword
Section 21



Part One

Overview of the Criminal Assets Bureau and its officers & staff

The Bureau

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

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

Finance

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

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

In addition, the Internal Audit Section of the Department of Justice and Equality carry out an annual independent audit of the Bureau's procedures and processes.

Accounts for 2013

Description	Amount €	
	2012	2013
Pay	5,599,000	5,591,000
Non-pay	811,000	864,000
Total	6,410,000	6,455,000

Objectives and functions

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

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

Part One

Overview of the Criminal Assets Bureau and its officers & staff

Chief Bureau Officer

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

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

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

A body corporate

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

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

The Court set out:

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

...

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

The Oireachtas, in setting up the CAB, clearly believed that it was necessary in the public interest to establish a body which was independent of the Garda Síochána, and which would act in an investigative manner. However, I do not think it is the same as An Garda Síochána, which investigates with an aim to prosecuting persons for offences. The CAB investigates for the purpose of

Part One

Overview of the Criminal Assets Bureau and its officers & staff

securing assets which have been acquired as a result of criminal activities and indeed ultimately paying those assets over [to] the State."

Bureau officers and staff

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

Officers of the Bureau are:

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

Officers are seconded from their parent agencies.

Staff of the Bureau consist of:

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

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

The staffing level at the Bureau comprising Bureau Officers and other

staff stands at seventy one. This number previously stood at seventy and was increased during the year through the allocation of one additional Social Welfare Bureau Officer. However, the overall staff numbers at the end of 2013 has been reduced temporarily due to vacancies in the overall Garda strength at the Bureau. The vacancies arise by reason of one retirement, two promotions and an officer on secondment to United Nations duties. Competitions to fill these vacancies are scheduled to take place during 2014.

Multi-agency authorised levels

	37
	6
	16
	12

Part One

Overview of the Criminal Assets Bureau and its officers & staff

Anonymity

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

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

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

Bureau Legal Officer

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

Structure of the Bureau

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

Chief State Solicitor's Office

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

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

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

During 2013 the CSSO was staffed as follows:

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

The CSSO continues with an unfilled vacancy of one solicitor since 2009.

Divisional Profilers

The Divisional Criminal Assets Profiler

Part One

Overview of the Criminal Assets Bureau and its officers & staff

Training Programme continued throughout 2013. The number of trained Divisional Criminal Asset Profilers currently stands at one hundred and ninety six within the jurisdiction.

This includes:

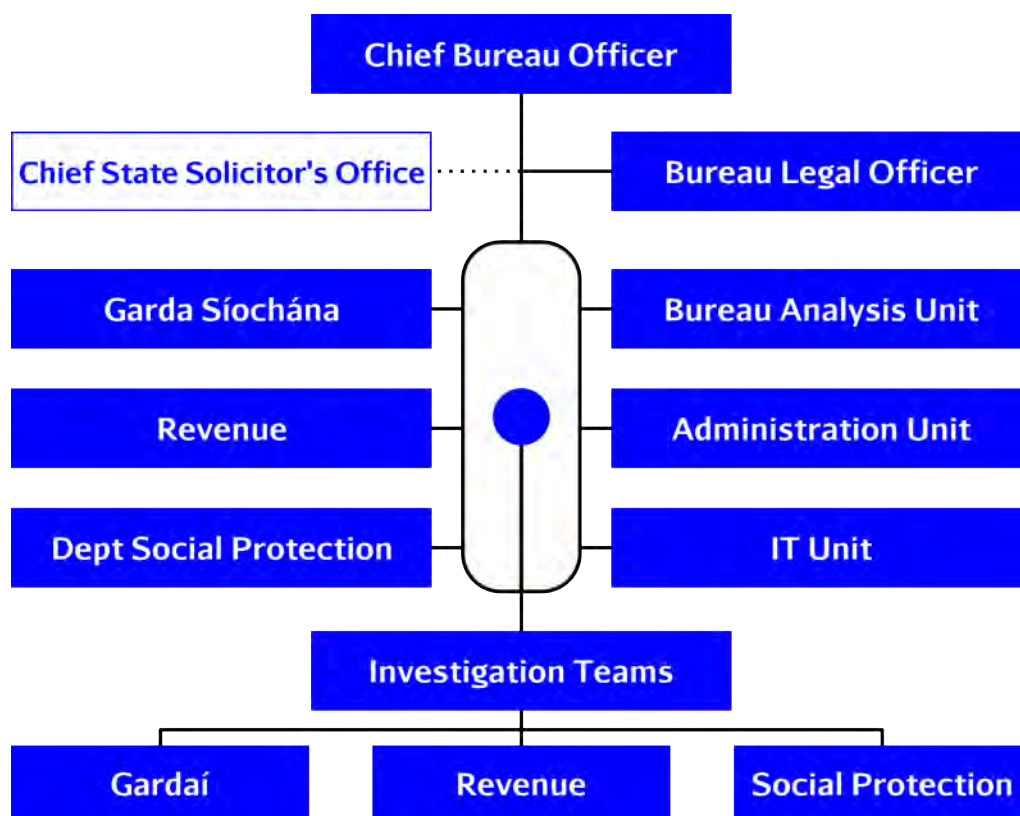
- 174 Gardai;
- 19 Officers of the Revenue Commissioners engaged in Customs and Excise duties; and
- 3 Officers of the Department of Social Protection.

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

Part One

Overview of the Criminal Assets Bureau and its officers & staff

Diagram: Organisation of the Bureau



Part Two

Criminal Assets Bureau Investigations

Investigations

During 2013, Bureau Officers continued to exercise the powers and duties vested in them under Section 8 of the Act.

Dublin Region (Port & Airport); Borders, Midlands and West Region; South-West Region and East, South-East Region and also from the Investigations and Prosecutions Division.

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

The Bureau continues to cooperate with the Special Investigation Units of the Department of Social Protection in respect of their investigations in 2013.

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

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

In addition, the Bureau assisted the Official Assignee in Bankruptcy in recovering monies during 2013, and also cooperated with bankruptcy applications internationally.

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

This continued assistance received has been critical to the success in targeting the proceeds of criminal conduct during 2013.

The Bureau conducted its investigations throughout 2013 with the cooperation and assistance of Garda personnel from Garda Divisions and also from Garda national units such as the Garda Bureau of Fraud Investigation (GBFI), the Garda National Drugs Unit (GNDU), the National Bureau of Criminal Investigation (NBCI), the Special Detective Unit (SDU) and the Security and Intelligence Section, Garda Headquarters.

Section 14

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

Investigations were also supported by personnel from the Revenue Commissioners from each of the regions:

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

Part Two

Criminal Assets Bureau Investigations

impracticable and the warrant may be issued by a member of the Garda Síochána not below the rank of Superintendent.

During 2013, 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 the Garda Síochána, accompanied by other such persons as the Bureau Officer thinks necessary, to search, seize and retain material at the location named.

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

Section 14A

Section 14A was inserted by the PoC Act

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

Applications made during 2013

During 2013, the following number of applications were made under Section 14 and 14(A) of the Act and the PoC Act, respectively:

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

Description	Number	
	2012	2013
Search warrants under Section 14 CAB Act, 1996 & 2005	103	172
Orders to make material available under Section 14A of the CAB Act, 1996 & 2005	108	175

Part Three

Actions under the Proceeds of Crime Act 1996 & 2005

Introduction

The PoC Act provides the mechanism under which the Bureau can apply to the High Court seeking to freeze or restrain a person / entities dealing with a specific asset.

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

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

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

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

person affected by the order is notified during this time.

Section 3 proceedings were commenced in all cases brought by the Bureau during 2013 in which a Section 2(1) order was made. Section 3 allows for the longer term freezing of assets.

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

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

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

Part Three

Actions under the Proceeds of Crime Act 1996 & 2005

the Court order varied in respect of the property.

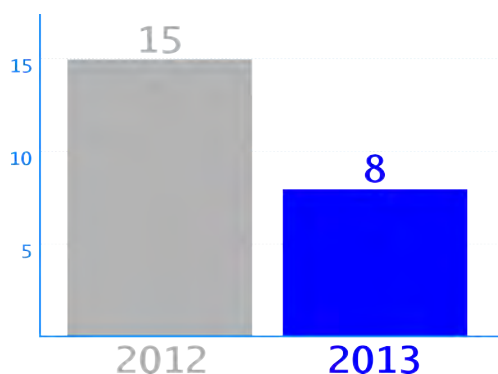
At the expiration of the period of seven years, the Bureau may then commence proceedings to transfer the asset to the Minister for Public Expenditure and Reform or other such person as the Court determines under Section 4 of the Act. During these proceedings, all relevant parties are again notified and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

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

Section 2 Review

Eight new cases were brought before the High Court during 2013. This compares with fifteen for the year 2012.

New POC cases brought before High Court

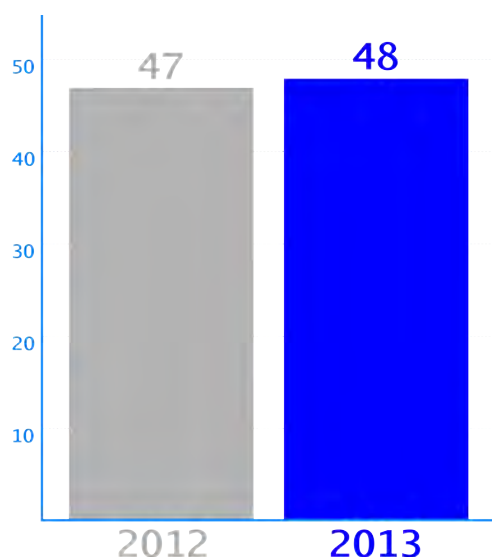


The Bureau notes the decrease in the number of cases commenced in 2013

when compared to 2012. However, this reflects on the nature of the cases brought by the Bureau and the underlying complexity relating to the types of assets targeted in 2013.

When analysed, the number of assets over which an order was obtained under Section 2(1) increased in comparison to 2012 from 47 assets to 48 assets.

Assets over which Section 2(1) Orders made

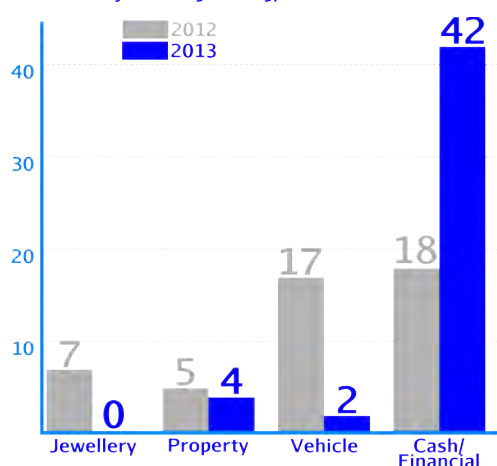


During 2013 the Bureau took proceedings in respect of a variety of asset types with a notable increase in cash/financial type assets.

The number of cash/financial assets that were made subject to an order under Section 2(1) in the course of 2013 is reflective of the work of the Bureau in targeting criminal proceeds generated by organised crime groups engaged in or

connected with large fuel laundering investigations.

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



For profiling purposes, the assets are broken down into jewellery, property, vehicles, and cash/financial matters.

Valuation Breakdown

The value of the forty eight assets frozen under Section 2 of the PoC Act during the year 2013 was €2,821,305. This figure may be broken down in the table below.

Analysis of Section 2 Order by asset type	
Description	€
Property	1,183,539
Vehicle	27,100
Cash/Financial	1,610,666
Total	2,821,305

These figures 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.

Accordingly, while the number of cases commenced by the Bureau in 2013 is reduced when compared to 2012, the value of the assets involved compared to the same period increased by €710,970.22. This represents an increase of 33% in the 2012 figure.

Geographical Breakdown

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

During 2013, the Bureau obtained orders over assets in respect of proceeds of crime in all of the large urban areas, rural communities, and foreign jurisdictions.

The Bureau remains committed to actively targeting assets which are the proceeds of criminal conduct wherever they are situated.

Section 3 Review

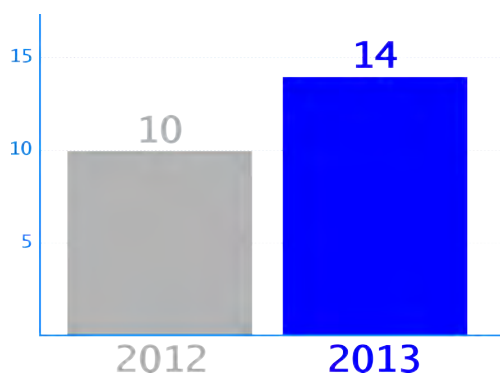
Section 3(1) orders are made at the conclusion of the hearing into whether an asset represents or not, the proceeds of criminal conduct. As such, the date and duration of the hearing of the matter is a matter outside of the Bureau's control.

Fourteen orders were made to the value of €2,180,940.21 pursuant to Section 3(1) of the PoC Act.

Part Three

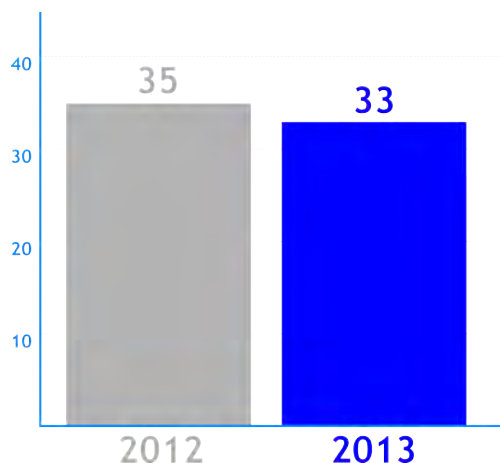
Actions under the Proceeds of Crime Act 1996 & 2005

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



The number of assets over which orders were made by the High Court pursuant to Section 3(1) decreased marginally from thirty-five assets in 2012 to thirty-three assets in 2013.

Assets over which Section 3(1) Orders made



The Bureau is conscious of the extreme financial pressures on public finances and accordingly, the Bureau continues to seek costs orders and attempts to recover those costs from the Respondent when successful.

Section 3(3) of the PoC Act provides for an application to be made to court while a

Section 3(1) order is in force to vary or discharge the order. The application can be made by the Respondent in a case taken by the CAB or by any other person claiming ownership in the property. While Section 3(3) largely contemplates the bringing of an application by a Respondent to a case, victims of crime who can demonstrate that the monies or property frozen under the 3(1) order is directly their property, an application can be made by such victims for the return of same.

The 2012 Annual Report set out in detail an application made by victims under Section 3(3). During 2013, no orders were made by the High Court either in favour of the Respondents or any other person.

Property

In recent years property, which has been found by the High Court to be the proceeds of criminal conduct, has fallen greatly in value. In respect of the cases involving mortgage fraud offences, the Bureau focuses on cases where the party in possession of the property has engaged in serious crime. In addition, emphasis is also placed on cases where mortgage repayments are used as a means of laundering the proceeds of criminal conduct. This form of money laundering, namely applying funds from criminal conduct towards mortgage repayments and other forms of borrowing, has become more prevalent in recent years.

The statutory aims and objectives of the Bureau include ensuring that those who are engaged in serious organised crime do not benefit from such crime.

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

This is a view that the Supreme Court endorsed in 2012 in the case of *CAB –v- John Kelly and TT* [2012] IESC 64.

The Bureau, in 2013, continued to pursue properties notwithstanding the fact that in some cases the property was in negative equity. This is designed to ensure that those involved in serious organised crime are not put in the advantageous position by being able to remain in the property and thereby benefit from the proceeds of crime.

Vehicles

The Bureau continues to note the interest of those involved in serious organised crime in high value cars.

The type of vehicles seized by the Bureau under Section 2(1) of the PoC Act during the year 2013 included:

1. Range Rover; and

2. Toyota Avensis.

Section 4 and 4A

Section 4 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.

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

Sixteen cases were finalised and concluded under Section 4 and 4A in 2013.

During the year 2013, a total of €1,038,680.52 was transferred to the Minister under the PoC Act arising from Section 4 and 4A disposals.

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:

Part Three

Actions under the Proceeds of Crime Act 1996 & 2005

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

During 2013 two such orders were made affecting three different assets in three different cases relating to nine different Respondents to a total value of €178,187.94.

In disposing of assets under Section 7, the Receiver is obliged to obtain the best price reasonably available. In this regard a new approach was adopted by the Bureau through the sale of a Rolex watch on an internet auction site. This generated a great deal of publicity and highlighted the attention of the public to the public disposal of the proceeds of crime.

This compares to 2012 where five such orders were made affecting eight different assets in five different cases relating to twenty different Respondents to a total value of €372,195.42

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 2013, the Bureau obtained receivership orders in regard to thirty five assets. In every case, the Receiver appointed by the court was the Bureau Legal Officer. These cases involved properties, cash, money in bank accounts, motor vehicles and a watch. In some receivership cases, the High Court made orders for possession and sale by the Receiver. A receivership order cannot be made unless a Section 2 or Section 3 order is already in place.

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

Statement of Receivership Accounts

	Amount €	STG£	US\$
Opening balance receivership accounts 01/01/2013	4,720,068.77	290,100.24	647,732.90
Amounts realised, inclusive of interest and operational advances	1,522,931.03	123.33	1,493.83
Payments out, inclusive of payments to Exchequer and operational receivership expenditure	1,171,007.04	6,649.65	0.00
Closing balance receivership accounts 31/12/2013	5,071,992.76	283,573.92	649,226.73

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

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Part Four

Revenue actions by the Bureau

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

Tax Functions

The following is an update of the tax cases commenced prior to 2013 and also details the current status of cases initiated during 2013.

Tax Assessments

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

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

During 2013, a total of nineteen individuals/entities were assessed to tax

resulting in a total tax assessed figure of €9.019m.

Tax Appeals

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

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

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

During 2013, an application for an appeal to the Appeals Commissioner against income tax assessments was refused in respect of two individuals.

Case 1: The appeal was refused under Section 933(1)(b) TCA 1997 on

Part Four

Revenue actions of the Bureau

the grounds that the tax pursuant to the provisions of Section 957(2)(a)(II) TCA was not paid.

The Inspector's refusal was appealed in accordance with Section 933(1)(c). The appeal was heard by the Appeal Commissioner and the Inspector's original decision to refuse the appeal was upheld.

Under the provisions of Section 933(7)(a) TCA 1997, the appellant then sought the admission of a late appeal. As the provisions of the section were not satisfied, the application was refused. This refusal was appealed to the Appeal Commissioner. As at 31st December 2013, a date for the hearing was awaited.

Case 2: The appropriate tax pursuant to the provisions of Section 957(2)(a)(II) TCA 1997 was not paid. The appeal was refused in accordance with Section 933(1)(b) TCA 1997.

At the beginning of the year appeals in respect of seven individuals were pending before the Appeals Commissioner, two of which were heard by the Commissioner during 2013.

Case 3: As the appellant neither attended nor was represented at the appeal hearing, the

assessments were confirmed by the Commissioner.

Case 4: In this case, the appellant gave evidence in support of his appeal. On cross examination of the appellant, significant discrepancies arose between the declared and assessed income. The assessments were confirmed by the Commissioner. The appellant subsequently exercised his right under Section 9429(a) TCA 1997 and applied to have his appeal reheard by a judge of the Circuit Court. As at 31st December 2013, a date for the hearing was awaited.

As of 31st December 2013, a hearing date in respect of the remaining five appeals was awaited.

During 2013, appeals in respect of five individuals/entities (three taxes, two excise) were correctly invoked. One of these appellants subsequently withdrew his appeal and as at 31st December 2013, a hearing date for the remaining four appeals was awaited.

Collections

Revenue Bureau Officers are empowered to take all necessary actions for the purpose of collecting tax liabilities as assessed and which have become final

and conclusive. Revenue Bureau Officers hold the powers of the Collector General and will pursue tax debts through all available routes. Collection methods include:

- the issue of demands – Section 961 TCA 1997;
- power of attachment – Section 1002 TCA 1997;
- Sheriff action – Section 960(L) TCA 1997; and
- High Court proceedings – Section 960(I) TCA 1997.

Demands

During 2013, tax demands (inclusive of interest) served in accordance with Section 961 TCA 1997 in respect of twelve individuals amounted to €13.865m.

Tax recovered by the Bureau during 2013 amounted to €5.323m from thirty eight individuals / entities. This figure includes €3.469m which was collected through use of attachments pursuant to Section 1002 TCA 1997 in five cases.

High Court proceedings for the recovery of tax and interest in the sum of €14.166m were initiated in twelve cases.

Customs & Excise functions

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

of C&E related legislation, rules, regulations, information and/or intelligence to bear in the appropriate manner.

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

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

For instance, the illegal trade in mineral oils, including the laundering of marked products and the emerging trend of the sale of laundered diesel through filling stations, is evidence of such criminal behaviour. The Bureau has taken an active role in the review, granting, and refusal of licences in connection with the sale of mineral oils. This refusal of such licence during 2013 marked a further initiative to interrupt this criminal activity.

Fighting against organised crime gangs

Part Four

Revenue actions of the Bureau

operating across borders requires co-operation among competent authorities on both sides of the border. Such co-operation extends not only to sharing information and intelligence, but also to planning and implementing joint operations on an international multi-agency and multi-disciplinary platform.

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

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

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

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

Customs and Excise continually seek to take advantage of any legislative changes in the fight against organised criminal conduct.

To this end, recent legislative changes to the Finance Act of 2001 (which deals with

the consolidation and modernisation of general excise law), which provide for the raising of Excise Duty assessments and which had heretofore not been an option, have been beneficial.

During 2013, Excise Duty assessments have been raised by the Bureau in the amount of €16.513 million utilising these powers. These assessments were raised against major criminals involved in the distribution and sale of smuggled/laundered fuel and the illicit trade in smuggled cigarettes.

The Customs staff attached to the Bureau take every opportunity to link up and work closely with their Customs' colleagues in Revenue in order to avail of all investigative opportunities and to use all the State's resources in the most efficient way on tackling criminals.

Revenue tables

Outcome of Appeals refused by the Bureau

Description	No. of cases
Opening Appeals	0
Appeals refused	3
Refusals appealed to Appeal Commissioner	2
Bureau decision upheld by Appeals Commissioner	1
Closing Appeals	1

Outcome of Appeals at Appeal Commissioner Stage

Description	No. of cases
Opening Appeals	7
Appeals correctly invoked	5
Appeals determined by Appeals Commissioner	2
Appeals withdrawn	1
Closing Appeals	9

Outcome of Circuit Court Appeals

Description	No. of cases
Opening Appeals	0
Appealed to Circuit Court	1
Appeals determined by Circuit Court	0
Appeals withdrawn	0
Closing Appeals	1

Part Four
Revenue actions of the Bureau

Tax Assessments

Taxhead	Tax €M	Interest €M	No of assessments
Income Tax	9.019	19	126
Excise	16.513	3	3
Totals	25.53	22	129

Tax and Interest demanded

Taxhead	Tax €M	Interest €M	Total €M	No. of cases
Income Tax	8.060	5.805	13.865	12
Excise	11.294	1.303	12.597	1
Totals	19.354	7.108	26.462	13

Tax and Interest Collected

Taxhead	Amount €	No. of cases
Income Tax	5,285,000	34
Value Added Tax	29,000	3
PAYE/PRSI	9,000	2
Excise	80,000	1
VRT	15,000	1
Totals	5,418,000	41

Part Five

Social Welfare actions by the Bureau

The Bureau takes action under the Social Welfare Acts, pursuant to its functions as set out in Section 5 of the Act. Social Welfare Bureau Officers investigate and determine entitlement to social welfare payments. Arising from investigations by Bureau Officers, actions pursuant to the Social Welfare remit of the Bureau was taken against one hundred and two persons.

Savings

As a direct result of investigations conducted by Social Welfare Bureau Officers in 2013, a number of persons had their payments either terminated or reduced. These actions resulted in a total saving to the exchequer of €497,403. The various headings under which these savings were achieved are as follow:

Social Welfare Savings

Scheme type	Saving €
Carer's allowance	13,872
Child benefit	1,105
Disability allowance	186,073
Jobseeker's allowance	146,957
One-parent family payment	135,637
BASI	13,759
Totals	497,403

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

This year marked the first period in which the Bureau became directly involved in the investigation of Basic Supplementary

Welfare Allowance payments.

Overpayments

The investigations conducted also resulted in the identification and assessment of overpayments against individuals. An overpayment is described as a payment received by an individual over a period(s) for which that person was not entitled to make the claim the subject of payment and creates a debt to the Department of Social Protection. As a result, demands were issued against these persons for the repayment of the Social Welfare debts ranging in individual value from €1,260 to €216,368. The total amounts for 2013 Social Welfare Overpayment Assessed & Demanded are as follows;

Social Welfare Overpayments

Scheme type	Over-payment €
Carer's allowance	177,407
Child benefit	1,260
Disability allowance	374,182
Jobseeker's allowance	1,200,000
One-parent family payment	138,004
Blind Pension	124,399
Totals	2,015,252

Recoveries

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

The methods include payments by way of lump sum and/or instalment standing order. Deductions of up to 15% of a person's current social welfare payments can be made to recover debts. This is a

Part Five

Social Welfare actions by the Bureau

new provision for debt recovery and was enacted by Section 13 of the Social Welfare Act 2012.

The Bureau was instrumental in the introduction of additional powers for the recovery of social welfare debts by way of Notice of Attachment proceedings. This new legislative power is provided for in Section 15 of the Social Welfare and Pensions (Miscellaneous Provisions) Act of 2013.

Social Welfare Recovered

Scheme type	Recovered €
Carer's allowance	63,120
Disability allowance	42,461
Jobseeker's allowance	86,234
One-parent family payment	88,030
State pension (old age)	5,928
Invalidity Pension	1,607
Totals	287,380

Appeals

There is an independent agency, the Social Welfare Appeals Office, which is headed by a Chief Appeals Officer. This provides an appeals service to persons who are unhappy with determinations made by the Department of Social Protection on questions relating to their entitlement to social welfare payments.

In 2013, there were six appeals against determinations made by Deciding Officers attached to the Bureau.

The Chief Appeals Officer certified that

the ordinary appeals procedure was inadequate to secure the effective processing of these appeals and directed that the appellants submit their appeals to the Circuit Civil Court.

To date, of the six appeals, four have formally lodged their appeals in the Circuit Civil Court. All four cases are awaiting hearing dates.

In the course of 2013, the Circuit Court heard one appeal carried over from the previous year. The Circuit Court affirmed the decision of the Deciding Officer in that case.

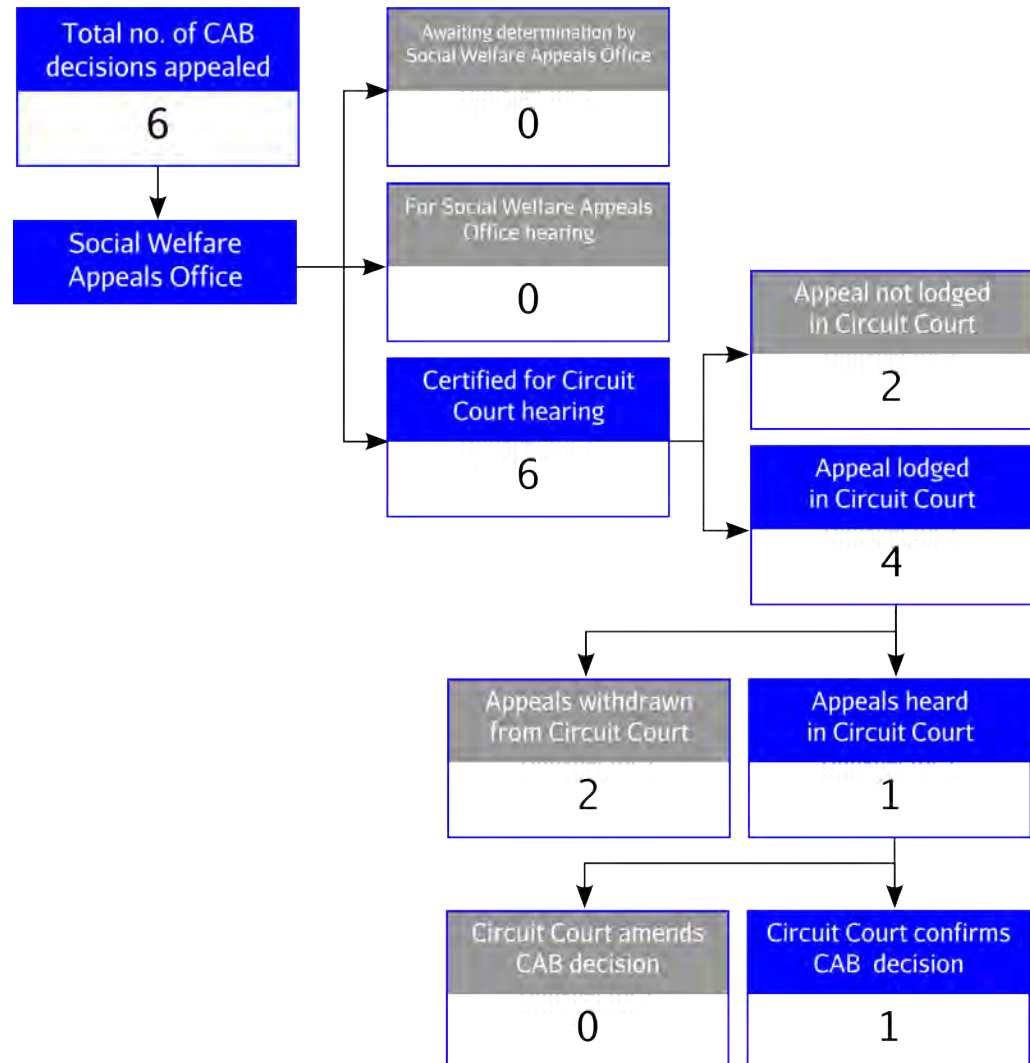
A further two appeals, also carried over from 2012, were withdrawn.

As at 31st December 2013, there remain two appeals dating from previous years before the Circuit Court awaiting determination.

Staff

The Bureau obtained one additional Social Welfare Bureau Officer in 2013, bringing the total of Social Welfare staff in the Bureau to six.

Diagram: Scheme of Appeals



Part Five
Social Welfare actions by the Bureau

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Part Six

Criminal prosecutions arising from investigations of the Bureau

Introduction

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

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

- The Taxes Consolidation Act, 1997;
- The Criminal Justice (Theft and Fraud Offences) Act, 2001;
- The Criminal Justice (Money Laundering and Terrorist Financing) Act, 2010;
- Social Welfare Consolidation Act, 2001;
- The Criminal Assets Bureau Act, 1996 & 2005;
- Public Bodies Corrupt Practices Act, 1889;
- The Prevention of Corruption Act, 1916; and
- The Ethics in Public Office Act, 1995.

A number of cases from previous years were resolved during 2013 and a number of new actions commenced as in

common with other years.

The following is an update of the cases commenced prior to 2013 and also details the current status of criminal prosecutions initiated in 2012.

Tax related offences

Case 1

The 2012 Annual Report set out that three individuals were arrested for an offence contrary to Section 1078 of the TCA 1997 during 2011.

During 2013, one individual was convicted following a hearing of his case and sentenced to twelve months in prison which was suspended for twelve months.

The second individual pleaded guilty in the Circuit Criminal Court and his case has been adjourned to 2014 for sentencing.

The third individual was found guilty following a full hearing of the case in the Circuit Court and he was sentenced to eighteen months in prison which was suspended and a fine of €10,000.00 was imposed.

Case 2

As reported in 2012 Annual Report, a file had been submitted to the DPP in respect of one individual for suspected offences contrary to Section 1078 of the TCA 1997.

During 2013, directions were received from the Director of Public Prosecutions

Part Six

Criminal prosecutions arising from investigations of the Bureau

to charge the individual with two offences. The case was adjourned to 2014 and it is currently before the Circuit Criminal Court.

Case 3

As outlined in the 2012 Annual Report, one individual who was charged in 2011 for an offence contrary to Section 1078 of the Taxes Consolidation Act failed to appear in court and a warrant was issued for his arrest. As of 2013 he remains at large and is being sought in relation to the matter.

The same individual was also charged with an offence contrary to Section 13 of the Criminal Assets Bureau Act 1996 – 2005 which relates to the intimidation of a Bureau Officer. He also failed to attend court in respect of this charge in the Circuit Court and a second warrant was issued for his arrest.

Case 4

The Bureau is still pursuing one case from 2007 which relates to an individual who is charged with offences contrary to Section 1078 of the TCA 1997 which were the subject of a Judicial Review.

The Judicial Review was heard in 2012 and the Supreme Court issued its judgement during 2013 and found against the defendant. The case is now listed for hearing in the Special Criminal Court for 2015.

Social Welfare related offences

Case 5

The 2012 Annual Report noted that a file was submitted to the DPP in respect of a person who was arrested in 2011 for suspected breaches of the Criminal Justice (Theft & Fraud Offences) Act 2001.

Directions were received from the DPP in 2013 and an individual was charged with 156 separate offences under the Theft and Fraud Offences Act. The case has been remanded to 2014 for hearing.

Threats and intimidation offences

Case 6

As reported in the 2012 Annual Report, one individual was remanded to appear in Court in 2013 having previously pleaded guilty to an offence contrary to Section 13 of the Act for intimidation of a Bureau Officer.

The case was dealt with in 2013 and he received a three year prison sentence with the last twelve months suspended.

Corruption related offences

Case 7

As noted in the 2012 Annual Report, five people facing charges or offences contrary to Section 1(2) of the Public Bodies Corruption Practices Act 1889 as amended by Section 4(2) of the Prevention of Corruption Act 1916 had

Criminal prosecutions arising from investigations of the Bureau

their cases adjourned to 2013 for hearing.

This case was heard in the Circuit Court and the DPP entered a *"nolle prosequi"* during the trial in respect of all the charges due to the illness of a witness.



Part Six

Criminal prosecutions arising from investigations of the Bureau



Part Seven

Significant court judgements during 2013

CAB v. Frederick Mallon and Melanie Hackett

28th June 2013, Unreported (ex tempore) (High Court, Feeney, J)

Proceeds of crime – Sections 3 and 7, PoC Act – application by Chief Bureau Officer – divorced couple – monies in Irish account claimed by wife as part of divorce settlement – husband after divorce alleged monies in account were proceeds of his criminality

The matter concerned a bank account containing a sum of money held in the amount of STG£120,012.78. This money was claimed by the second named Respondent. The first and second named Respondents had been married and the monies were claimed by the wife as part of a divorce settlement.

The court was faced with the unusual position where the person alleged to have generated the criminal assets had given oral evidence and evidence on affidavit that the assets were all in fact generated by him from criminal activity and placed in the account to avoid detection. This evidence was corroborated by evidence from the South Wales Police force.

The court having heard evidence which included oral testimony from both Frederick Mallon and Mellanie Hackett gave judgement:

“Mr. Mallon’s evidence was clear and direct. All the funds lodged to the account in issue were the proceeds of his criminal activity. That activity extended to many different crimes centred on motor vehicles and included theft, stripping parts from stolen cars for re-sale, theft in Ireland and the UK and the use of cars for fraudulent insurance claims and the falsification of records concerning cars. When his house and premises were searched, goods, material, including burnt out cars were located, consistent with Mr Mallon’s evidence.

None of the funds lodged to the account in issue were ever declared to the Revenue in the United Kingdom or in this jurisdiction, and were lodged in a manner consistent with a desire to keep the funds hidden and unidentified. The Respondent’s various accounts as to the source of funds is inconsistent with Mr. Mallon’s evidence and her account could only be credible if I was, a) satisfied that Mr. Mallon’s account of the source of funds was false, and b) that Melanie Hackett’s (that is the name of Mrs. Mallon since her divorce), that her account, that is the Respondent’s account, of the funds being earned by Mr. Mallon was true. I do not so accept, as I believe Mr. Mallon when he says that he did not earn such money from his plant hire business and also the documentary evidence does not support such account, and indeed the Respondent’s ability to be aware of the source of funds was, on her own evidence, limited.

...

I can, therefore, identify no basis which

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Significant court judgements during 2013

would permit the Respondent to retain all or any of it. If her separation and divorce was agreed on a false basis, that is a matter between herself and her former husband."

The court accordingly made a Section 3 order over the bank account and appointed a Receiver under Section 7 with no order as to costs.

This decision of the High Court is currently under appeal by Melanie Hackett to the Supreme Court.

Key Cases Cited

- McK v. GWD [2004] 2 IR 470
- PD -v- AF & Ors (6th July 2012)
- Murphy -v GM [2001] 4 IR 113

CAB v. B & Others

[2013] IEHC 302 (High Court, Cross J, 30 July 2013)

Section 2 order removed over assets affecting 21st Respondent to case.

Proceeds of crime – procedure – Order – Ex parte – Discharge – Onus of proof – Section 2 – Evidence – Money Laundering – Fuel Laundering

The Bureau had sought and obtained an order pursuant to Section 2 over assets including a bank account of the 21st named Respondent.

A litigant applying ex parte for an onerous order in circumstances which amount to a basic breach of the principles of fair procedure is obliged to make full and frank disclosure of all material matters in his knowledge for the judge to know and which are relevant in the exercise of the judge's discretion.

If the duty of disclosure is not observed by the plaintiff, a court will discharge the ex parte order and may refuse the plaintiff any further *inter partes* reliefs even though the circumstances would justify the grant of such relief.

The criminality giving rise to the assets in dispute were in connection with an elaborate fraudulent scheme in relation

Part Seven
Significant court judgements during 2013

to the transforming of marked diesel (agricultural diesel which is liable to lower oil tax, lower excise, and lower VAT rates) and also the stretching of petrol by the addition of additional matters.

The 21st Respondent challenged the making of the ex parte Section 2 order on the grounds of that the Bureau failed to disclose all material facts to the court in making the Section 2 application.

The court held:

"I hold that the application under s. 2 was made against these Respondents on the basis of fuel laundering, not on money laundering and in that regard the obligations of disclosure were not met in that there was a failure to appraise the court of the explanations given by and on behalf of the [21st] Respondent to the effect that all of its transactions were legitimate commercial transactions backed up by paperwork from legitimate companies that could have been checked and indeed the Bureau is not now maintaining any fuel laundering allegations against these Respondents.

I hold that that even if a case for money laundering was being made against the Respondents, the court ought to have been appraised of this fact in clear language.

...

After some hesitation, I have come to the conclusion notwithstanding the possibility than an application under s. 2 alleging money laundering might have

been successful had all the facts of the matter been put before the court, I cannot speculate or invent an entirely new application on behalf of the Bureau.

...

Accordingly, I grant the application to lift the s. 2 order insofar as it affects the 21st named Respondent."

This decision of the High Court is currently under appeal by the Bureau to the Supreme Court.

Key Cases Cited

- Michael Bambrick -v- Johanne Corbley [2005] IEHC 43
- FMCK and DCST -v- BH Ltd [2006] IEHC 185
- Tate Access Floors Inc -v- Boswell [1990] 3 All ER 303

Part Seven

Significant court judgements during 2013

John Gilligan & Ors v. Criminal Assets Bureau, Ireland and the Attorney General

[2012] IEHC 609 (High Court, Birmingham J, 20 December 2013)

High Court struck out proceedings brought by John Gilligan, Geraldine Gilligan, Tracey Gilligan and Darren Gilligan against the Bureau, Ireland and Attorney General.

Proceeds of crime – Bureau’s application to strike out – default of pleadings – statement of claim – no cause of action – abuse of process – delay – lis pendens

The plaintiffs sought a declaration order that the order obtained by the Bureau pursuant to Section 3 of the PoC Act was unconstitutional and accordingly so too was the Section 4 forfeiture order. Damages were sought for a failure to protect the plaintiffs’ constitutional rights and rights protected by the European Convention on Human Rights.

The plaintiffs had failed to deliver a Statement of Claim and had delivered instead a “Grounding Statement”. The style and layout was different than that which would be expected but did elaborate on the endorsement of claim.

The court noted that in the ordinary way the notion of striking out proceedings because of a delay of some weeks in

delivering a pleading would be unthinkable, especially considering that the plaintiff had gone some distance down the road towards the provision of a Statement of Claim by delivering a “grounding statement”. However the application must be seen in wider context.

The wider background was the proceedings commenced on the 21st November 1996 by the then Chief Bureau Officer and resulted in the making of an order on the 16th July 1997 by the High Court pursuant to Section 3 of the PoC Act. This order had been challenged by the plaintiffs both individually and collectively and had been considered by the Supreme Court which dismissed a substantial number of such applications.

The Section 3 order had been subject to challenge by the plaintiffs pursuant to Section 3(3) of the PoC Act. On the 20th December 2011 the High Court delivered a judgement following a Section 4 hearing. These are currently subject to appeals before the Supreme Court.

The Bureau contented that the issues raised by the instant plenary summons have either been ventilated already or ought to have been ventilated already or are in the process of being ventilated in the appeals pending before the Supreme Court.

The court concluded:

“... I am driven to the conclusion that the

present proceedings constitute an abuse of process. Particularly in the situation where the matters now sought to be raised yet again, are already before the Supreme Court, not, some might think, for the first time. I am in no doubt that the proceedings fail to disclose any reasonable cause of action and that they are vexatious and as such ought to be dismissed, pursuant to O. 19, r. 28 RSC and pursuant to the Court's inherent jurisdiction.

...

Insofar as it might be suggested that the issues as now presented had not previously been formulated in the current form, then, in my view, this is classically a situation where Henderson v Henderson [1844] 6 Q.B. 288 applies.

...

I am driven to the conclusion that the present proceedings have been launched because it was seen to be tactically advantageous to issue proceedings which could offer support to the registration of a lis pendens.

...

The history of proceedings between the plaintiffs and defendants is by any standards a long and tortuous one. As Dr Paul McDermott points out in the introductory chapter to Res Judicata and Double Jeopardy, the notion that there should be some finality to litigation is a fundamental principle of the common law. It is also, as he points out to be found in Roman Law, Hindu Law, African Tribal Law, Native American Indian Law, Canon Law, and many modern civil codes. I do not doubt that the plaintiffs

are greatly distressed at what the Criminal Assets Bureau (CAB) have been seeking to achieve. That they would seek to resist and indeed frustrate CAB in their endeavours is scarcely surprising. In a situation where they have identified a point of major significance, that they would wish to pursue it and would be reluctant to let go of it is entirely expected. However, there is a limit to how often and in how many different ways the same point can be argued. There is a limit how long and how often any drum can be banged. That limit has now been reached, if indeed exceeded.

Proceedings struck out for lack of cause of action, delay, and *lis pendens* vacated.

Costs were awarded to the Bureau.

The decision is currently under appeal by the Gilligans to the Supreme Court.

Key Cases Cited

- Damache -v- Director of Public Prosecutions & Ors [2012] 2 ILRM 153
- Henderson -v- Henderson [1844] 6 QB 288

Part Seven
Significant court judgements during 2013



Part Eight

International Developments

The International Perspective

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

Asset Recovery Office (ARO)

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

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

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

for assistance.

During 2013, the Bureau received twenty five requests for assistance and sent six requests.

International Operations

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

Europol

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

The 2012 Annual Report reported on the international cooperation of a number of

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International Developments

European countries in respect of Operation Oakleaf. The Bureau continues to work in close cooperation on this operation with Europol and the European countries.

Interpol

Interpol is an agency comprising of the membership of police organisations in one hundred and ninety countries worldwide. The agency's primary function is to facilitate domestic investigations which transcend national and international borders. The Bureau has utilised this agency in a number of investigations conducted in 2013.

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

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

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

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

During 2013, the Bureau in its role as host of the CARIN Presidency, held a number of Steering Group Meetings in Dublin. The Bureau also held the CARIN Annual General Meeting which was hosted at the Royal Hospital Kilmainham in Dublin on the 16th & 17th May 2013. The Conference was formally opened by the Minister for Justice and Equality, Mr. Alan Shatter, T.D. The CARIN AGM also formed part of the official events held in conjunction with Ireland's European Union Presidency in the first six months of 2013.



workshops was to look at the

Part Eight International Developments

The CARIN AGM was attended by participants from all over the world and a number of other agencies similar to CARIN were also represented at this meeting.

The Bureau would like to thank all the people involved who made the event a great success and in particular, thanks to the staff of the Department of Justice and Equality and the Defence Forces who assisted in the preparation of the venue and provided transport to and from the event



Relationship with the United Kingdom

The Bureau has a unique relationship with the authorities in the UK, given the fact that it is the only country with which we have a land frontier and the

relationship has developed between the two jurisdictions over the years.

Cross Border Organised Crime Conference

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

Cross Border Fuel Group and Cross Border Excise Group

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

Visits to the Bureau

The success of the Bureau continues to attract international attention. During 2013, the Bureau facilitated visits by foreign delegations covering a range of disciplines, both national and international.

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

Part Eight International Developments

with its international partner agencies.



Part Nine

Conclusions

During 2013, the Bureau continued to pursue its statutory remit and target the proceeds of criminal conduct, utilising the provisions of the Proceeds of Crime, Revenue and Social Welfare legislation, wherever appropriate. The provisions which empower the Bureau to utilise a multi-agency, multi-disciplinary approach were fully invoked in this regard.

The Bureau continued to target assets deriving from a variety of suspected criminal conduct including drug trafficking, fraud, theft, the laundering and smuggling of fuel and the illegal tobacco trade. The investigations conducted by the Bureau and the consequential proceedings and actions resulted in sums in excess of €1.035 million being forwarded to the exchequer under the Proceeds of Crime legislation. In addition, in excess of €5.4 million was collected in Revenue and in excess of €287,000 in Social Welfare overpayments was recovered.

Internationally, the Bureau continued to liaise with, and where appropriate, conduct investigations in parallel with law enforcement and judicial authorities throughout Europe and worldwide in targeting assets deriving from suspected criminal conduct.

The Bureau continued to develop its relationship with Interpol, Europol and the CARIN. As the designated Asset Recovery Office (ARO) in Ireland, the Bureau continues to further develop enhanced law enforcement links with

other EU Member States. The Bureau continued to work on the Steering Committee of CARIN and held the Presidency of CARIN during 2013.

The Bureau continues to develop strategies to ensure that, wherever possible, assets are targeted, in liaison with financial institutions, where appropriate, so that suspected criminals are deprived of or denied the benefits of assets or gains from criminal conduct.

As has been noted in previous Annual Reports, one of the Solicitors posts assigned to the Bureau from the Chief State Solicitor's Office has not, to date, been filled. In an effort to address this matter, the Bureau, in consultation with the Chief State Solicitor's Office, has previously submitted a business plan seeking replacement staff in this area.

In pursuing its objectives, the Bureau continues to liaise closely with the Garda Síochána, the Revenue Commissioners, the Department of Social Protection and the Department of Justice and Equality in developing a coherent strategy to target the assets and profits deriving from criminal conduct. This strategy is considered an effective tool in the overall fight against organised crime.

During 2013, the total sum of €6,744,060.52 was forwarded to the Central Fund as a result of the actions of the Criminal Assets Bureau.

Part Eight
Conclusions

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Appendix

objectives & functions of the Bureau

Objectives of the Bureau: Section 4 of the Criminal Assets Bureau Act 1996 & 2005

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

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

Functions of the Bureau: Section 5 of the Criminal Assets Bureau Act 1996 & 2005

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

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

Appendix 1

objectives & functions of the Bureau

for Social Welfare, to investigate and determine, as appropriate, any claim for or in respect of a benefit, within the meaning of Section 204 of the Social Welfare (Consolidation) Act, 1993, where the Minister for Social Welfare certifies that there are reasonable grounds for believing that, in the case of a particular investigation, Officers of the Minister for Social Welfare may be subject to threats or other forms of intimidation,

and such actions include, where appropriate, subject to any international agreement, co-operation with any police force, or any authority, being an authority with functions related to the recovery of proceeds of crime, a tax authority or social security authority, of a 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.

Notes

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Ireland

An Biúró um Shócmhainní Coiriúla Tuarascáil Bhliantúil

[illegible]

2013

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

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Rinne Coiste Tuarascála Bliantúla an Bhiúró um Shócmhainní Coiriúla 2013 an tuarascáil seo a ullmhú agus a dhearadh.

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[Fágadh an leathanach seo bán d'aon ghnó]

Litir a rinne an tuarascáil a sheoladh ar aghaidh ó Choimisinéir an Gharda Síochána chuig an Aire Dlí agus Cirt agus Comhionannais

A Aire, a chara,

I gcomhréir le forálacha Alt 21 den Acht fán mBiúró um Shócmhainní Coiriúla, 1996, cuireann sé áthas orm Tuarascáil Bhliantúil 2013 de chuid an Bhiúró um Shócmhainní Coiriúla a chur faoi do bhráid. Tugann an tuarascáil breacchuntas ar ghníomhaíochtaí an Bhiúró i gcaitheamh 2013, agus iad ag tabhairt faoina sainchúram reachtúil, agus tugtar sonraí ar ghníomhartha ar chuir an Biúró tús leo faoin reachtaíocht um fháltais ó choireacht, ioncaim agus leasa shóisialaigh agus iad ag díriú go rathúil ar an iompar um fháltais ó choireacht. Léiríonn an tuarascáil seo gur páirt lárnach an Biúró den fhreagairt d'fhorfheidhmiú an dlí go fóill d'iompar coiriúil in Éirinn.

Dhírigh an Biúró, i rith 2013, ar iarrachtaí suntasacha chun dul i ngleic le saincheist na trádála neamhcheadaithe in olaí mianraí ina raibh comhoibriú fairsing lenár gcomhghleacaithe i dTuaisceart Éireann i gceist. Eascraíonn caillteanais mhóra as an ngníomhaíocht seo in ioncam chuig an státchiste, agus bíonn impleachtaí tromchúiseacha airgeadais i gceist leis i measc na n-údarás a dhéanann an díobháil chomhshaoil a eascraíonn as a réiteach.

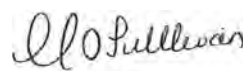
Leanann an Biúró, áfach, le coirpigh mhóra a chomhrac, lena n-áirítear iad siúd atá bainteach i ngáinneáil agus díol drugaí ar féidir leo go leor díobhála a dhéanamh agus a mbíonn ina gcúis leis an oiread sin fadhbanna laistigh dar bpobal.

Go hidirnáisiúnta, leanann an Biúró le hidirchaidreamh a dhéanamh agus le tabhairt faoi imscrúduithe le húdarais forfheidhmithe dlí agus bhreithiúnacha ar fud na hEorpa agus an domhain, go deimhin, agus iad sa tóir ar shócmhainní a eascraíonn ó iompar coiriúil.

Leanann an Biúró bheith mar chomhalta gníomhach de Líonra Idirghníomhaireachta Aisghabhála Sócmhainní Camden (CARIN) agus lena n-éifeachtacht a choimeád ar leibhéal idirnáisiúnta mar an Oifig ainmnithe Aisghabhála Sócmhainní (ARO) in Éirinn, a úsáideann na líonraí seo chun a gcuspóirí a bhaint amach. Ba mhian liom buíochas a ghabháil leis an Roinn Dlí agus Cirt agus Comhionannais, go háirithe, mar aon leis na Fórsaí Cosanta as cur le rath AGM CARIN le linn na tréimhse ina raibh uachtaránacht an AE ag Éirinn.

Agus iad ag tabhairt faoina gcuid cuspóirí, déanann an Biúró idirchaidreamh dlúth leis an nGarda Síochána, Oifig na gCoimisinéirí Ioncaim, an Roinn Coimirce Sóisialaí agus an Roinn Dlí agus Cirt agus Comhionannais agus gach gníomhaireacht um fhorfheidhmiú dlí sa Stát chun straitéis shoiléir a fhorbairt a dhíreoidh ar shócmhainní agus brabúis a eascraíonn ó iompar coiriúil, agus coireacht eagraithe, ach go háirithe.

Is mise, le meas,



NÓIRÍN O'SULLIVAN
COIMISINÉIR
AN GHARDA SÍOCHÁNA

Litir a rinne an tuarascáil a sheoladh ar aghaidh ó Choimisinéir an Gharda Síochána chuig an Aire Dlí agus Cirt agus Comhionannais

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Litir a rinne an tuarascáil a sheoladh ar aghaidh ó Phríomhoifigeach an Bhiúró chuig Coimisinéir an Gharda Síochána

A Choimisinéir, a chara,

Is deas liom 18ú Tuarascáil Bhliantúil an Bhiúró um Shócmhainní Coiriúla don bhliain féilire 2013 a chur faoi do bhráid. Cuirtear an tuarascáil ar aghaidh go gcuirfear faoi bhráid an Aire Dlí agus Cirt agus Comhionannais í, de bhun fhorálacha Alt 21 den Acht fán mBiúró um Shócmhainní Coiriúla, 1996. Leagtar amach sa tuarascáil gníomhaíochtaí an Bhiúró i rith na bliana de bhun a sainchúraim reachtúil chun díriú ar na fáлтаis ó choireacht.

I rith 2013, anuas ar thabhairt faoi imscrúduithe nua, lean an Biúró leis an mbeartas chun cásanna a thabhairt chun críche faoin Acht um Fháлтаis ó Choireacht, 1996, arna leasú, agus d'éirigh leo breis agus €1 milliún a thabhairt don státchiste. I rith na bliana 2013, tugadh ocht n-imeacht nua os comhair na hArd-Chúirte faoin reachtaíocht um fháлтаis ó choireacht. Arís eile, tugadh faoi thromlach na ngníomhartha ag eascairt ó fháлтаis ó gháinneáil drugaí. Anuas air sin, glacadh gníomhartha i leith daoine a rabhthas amhrasach go raibh baint acu i bhfoirmeacha eile d'iompar coiriúil, go háirithe gníomhaíochtaí coiriúla sciúrtha breosla.

Anuas air sin, rinne an Biúró um Shócmhainní Coiriúla, agus na forálacha cuí loncaim á n-úsáid, breis agus €5.4 milliún a chur faoi bhráid an Státchiste Láir agus d'éirigh leo breis agus €287,000 a aisghabháil de ró-íocaíochtaí faoi fhorálacha Leasa Shóisialaigh.

Amhail blianta roimhe seo, cuireadh straitéis an Bhiúró i dtoll a chéile sa mhéid ab fhéidir chun comhordú a dhéanamh le Pleananna Póilíneachta an Gharda Síochána agus straitéisí na gCoimisinéirí loncaim agus na Roinne Coimirce Sóisialaí. Cé nach é imscrúdú a dhéanamh ar chionta coiriúla faoina dtugann an Biúró go príomha, bhí idirchaidreamh tréan ann le hOifig an Stiúrthóra Ionchúiseamh Poiblí, an Garda Síochána agus na Coimisinéirí loncaim lena chinntiú go leantar na réitigh chuí maidir le hiompar coiriúil.

Leagtar amach sa tuarascáil seo líon imscrúduithe coiriúla faoinar thug an Biúró i rith na bliana, d'eascair imeachtaí as cuid díobh os comhair na gCúirteanna Coiriúla.

Lean forbairt ag teacht ar Chlár Oiliúna an Phróifíleora Sócmhainní Roinne i rith 2013. Is é príomhchuspóir na forbartha seo chun feabhas a chur ar éifeachtacht an Bhiúró trí oiliúint a sholáthar do ghníomhaireachtaí gaolmhara.

I rith na bliana, tugadh faoi obair le Coláiste Oiliúna an Gharda Síochána d'fhonn cúrsa oiliúna imscrúdaithe a fhorbairt a dearadh go sonrach le haghaidh oifigigh an CAB. Tugann an Biúró tús áite do chinntiú go leanann gach oifigeach le hardleibhéal scileanna, saineolais agus oideachais a bhaint amach sa timpeallacht oibriúcháin atá ag athrú i gcónaí, inár gá don Bhiúró oibriú inti.

Litr a rinne an tuarascáil a sheoladh ar aghaidh ó Phríomhoifigeach an Bhiúró chuig Coimisinéir an Gharda Síochána

Faoi mar a luadh i dtuarascálacha roimhe seo, tá na teaicicí a úsáideann iad siúd atá bainteach i bhfáltais ó choireacht a cheilt éirithe níos casta. Tá an cúrsa oiliúna seo le tosú go luath in 2014 agus cuirtear san áireamh ann na moltaí rinne Comhairle an Aontais Eorpaigh le hÉirinn a d'ascair ón tuarascáil Mheasúnachta ar an gCúigiú Babhta de Chomh-Mheasúnachtaí ar "Choireacht Airgeadais" in 2012.

Leanann an Biúró lena gcaidreamh a fhorbairt le Interpol, Europol agus le Lónra Idirghníomhaireachta Aisghabhála Sócmhainní Camden (CARIN). Anuas air sin, ar an leibhéal idirnáisiúnta, leanann an Biúró le hionadaíocht a dhéanamh d'Éirinn ag ardán na nOifigí Aisghabhála Sócmhainní.

I rith 2013, bhí líon Cruinnithe an Ghrúpa Stiúrtha i mBaile Átha Cliath ar bun ag an mBiúró sa ról a bhí acu mar óstach le hUachtaránacht CARIN. Sa mhullach air sin, chuir an Biúró Cruinniú Ginearálta Bliantúil CARIN ar bun a bhí ar siúl ag Ospidéal Ríoga Chill Mhaighneann, Baile Átha Cliath. Chruthaigh AGM CARIN cuid de na himeachtaí oifigiúla a bhí ar siúl i gcomhar le hUachtaránacht na hÉireann ar an Aontas Eorpach, chomh maith, in 2013. Ba mhór an onóir don Bhiúró gur oscail an tAire Dlí agus Cirt agus Comhionannais, an tUasal Alan Shatter, T.D., AGM CARIN go hoifigiúil.

D'fhreastail rannpháirtithe ó sheasca a cúig tír ar fud an domhain ar AGM CARIN mar aon le líon gníomhaireachtaí idirnáisiúnta a raibh páirt acu i ngníomhaíochtaí cosúil le Lónra CARIN.

Is mian liom mo bhuíochas a chur in iúl dóibh siúd uile a chuir le AGM CARIN a bhí chomh rathúil agus a raibh glacadh maith leis agus go háirithe, gabhaim buíochas leis an Aire Dlí agus Cirt agus Comhionannais as a óráid oscailte ag an gcomhdháil. Ina theannta sin, is mian liom aitheantas agus buíochas ó chroí a chur in iúl d'fhoireann riaracháin an Bhiúró as ucht a ndianiarachtaí eagraithe, a chuir go rí-mhór le rath an AGM. Chomh maith leis sin, is mian liom buíochas a ghabháil leis na Fórsaí Cosanta as ucht na cabhrach a thug siad le hiompar, an OPW as ucht Ospidéal Ríoga Chill Mhaighneann a sholáthar mar ionad fíor-álainn don imeacht. Ar deireadh, is mian liom mo bhuíochas a chur in iúl d'Aonad Comhordaithe Idirnáisiúnta an Gharda Síochána, atá bunaithe ag Ceannteathrú an Gharda Síochána as ucht a gcabhrach.

Ar nós blianta roimhe seo, leanann an Biúró le tacaíocht iontach a fháil ó mhuintir an phobail. Léirítear seo trí na dea-chaidrimh oibre leis na hInstitiúidí Airgeadais, na Comhlachtaí Cuntasaíochta agus na gníomhaireachtaí rialála eile laistigh den tír, mar aon le hidirchaidreamh díreach leis an bpobal. Is é an príomhrud ar a ndíríonn an Biúró go fóill ná sprioc a dhéanamh de shócmhainní neamhcheadaithe coirpeach mór eagraithe a oibríonn ar leibhéal náisiúnta agus idirnáisiúnta. Tá an chroíthosaíocht seo ar chomhionann le beartas an Bhiúró chun tacú le hiarrachtaí chun iompar coiriúil a chomhrac ar leibhéal áitiúil agus leanann Clár an Phróifíleora Sócmhainní Coiriúla Roinne bheith mar pháirt mhór den iarracht sin chun dul sa tóir ar fháltais ó choireacht ar leibhéal áitiúil.

Is mian liom le caoinbhuíochas, an tacaíocht agus an comhoibriú a rinne an Garda Síochána, na Coimisinéirí Ioncaim, an Roinn Coimirce Sóisialaí, an Roinn Dlí agus Cirt agus Comhionannais, an Roinn Airgeadais, an Roinn Caiteachais Phoiblí agus Athchóirithe Dlí, Oifig an Ard-Aighne agus Oifig an Stiúrthóra Ionchúiseamh Poiblí a aithint a rinneadh leis an mBhiúró i rith na bliana. Anuas air sin, ba mhaith liom saineolas agus tiomantas an dlíodóra agus na foirne a aithint, go háirithe, a rinne an Príomh-Aturnae Stáit a leithdháileadh ar obair an Bhiúró. Chomh maith leis sin, is mian liom rannpháirtíocht na Comhairle a bhí fostaithe ag an mBhiúró a aithint.

B'ábhar mór bróin é do chách laistigh den Bhiúró go ndeachaigh an Breitheamh Onórach, Kevin Fenney, ar shlí na fírinne i Lúnasa 2013. Fágann an Breitheamh Onórach, Kevin Feeney, leagáid de bhreithiúnais inchiallaithe a dhéanfaidh dea-fhreastal ar feadh go leor blianta maidir le tuiscint a fháil ar limistéir chasta an dlí maidir le fáiltais ó iompar coiriúil. Thar ceann an phearsanra uile ag an mBhiúró, is mian liom comhbhrón ó chroí a chur in iúl dá mhuintir.

I rith na bliana, thit go leor athruithe pearsanra amach laistigh den Bhiúró a d'eascair ó imeacht roinnt pearsanra mar gheall ar ardú céime, scor agus aistriú. Is mian liom tiomantas agus dianobair an phearsanra uile a mbíodh baint acu leis an mBhiúró a aithint. In go leor cásanna, ní thugann an pobal an dianobair faoi deara agus ní féidir leo í a aithint mar gheall ar an ngá atá le forálacha neamhainmníochta agus slándála a bhaineann lena n-obair. Anuas air sin, ba dheas liom fáilte a chur roimh phearsanra nua agus táim ag tnúth le

hoibriú leo sna blianta amach romhainn.

Ar deireadh, mar Phríomh-Oifigeach an Bhiúró, is mian liom an t-ardleibhéal leanúnach gairmiúlachta, tiomantais agus dúthrachta a léiríonn gach oifigeach agus foireann an Bhiúró a aithint, ina measc siúd Oifigeach Dlí an Bhiúró, an pearsanra a tugadh ar iasacht ón Roinn Dlí agus Cirt agus Comhionannais, an Garda Síochána, an Roinn Coimirce Sóisialaí agus na Coimisinéirí Ioncaim.

Is mise le meas,



EUGENE CORCORAN
ARD-CHEANNFORT
PRÍOMH-OIFIGEACH AN BHIÚRÓ

An 27 Meitheamh 2014

Litir a rinne an tuarascáil a sheoladh ar aghaidh ó Phríomhoifigeach an Bhiúró chuig Coimisinéir an Gharda Síochána



Brollach

Tuarascáil Alt 21

Seo an 18ú Tuarascáil Bhliantúil ar ghníomhaíochtaí an Bhiúró um Shócmhainní Coiriúla (dá dtagraítear feasta mar “an Biúró”) agus cuimsíonn sí an tréimhse ón 1 Eanáir 2013 go dtí an 31 Nollaig 2013, an dáta sin san áireamh.

Leasaíodh an tAcht fán mBiúró um Shócmhainní Coiriúla, 1996 agus an tAcht um Fháлтаis ó Choireacht, 1996 líon uaireanta ach rinne an tAcht um Fháлтаis ó Choireacht (Leasú), 2005 ceann de na leasuithe ba mhó.

Chun críche na tuarascála seo, tagrófar don Acht fán mBiúró um Shócmhainní Coiriúla, 1996 agus 2005 feasta mar “an tAcht” agus don Acht um Fháлтаis ó Choireacht, 1996 agus 2005 feasta mar “an tAcht FóC”. Soláthraíonn Achtanna 1996, mar aon le hAcht 2005, comhtheideal de leasuithe a rialaíonn cumhachtaí agus feidhmeanna an Bhiúró.

Réitítear an tuarascáil seo de bhun Alt 21 den Acht a cheanglaíonn ar an mBiúró tuarascáil a chur faoi bhráid, trí Choimisinéir an Gharda Síochána, an Aire Dlí agus Cirt agus Comhionannais ina dtugtar breac-chuntas ar a ngíomhaíochtaí le linn na bliana 2013.

Brollach
Tuarascáil Alt 21



Cuid a hAon

Léargas Ginearálta ar an mBiúró um Shócmhainní Coiriúla agus a n-oifigigh agus a bhfoireann

An Biúró

Bunaíodh an Biúró go foirmiúil ag achtú an Achta an 15 Deireadh Fómhair 1996. Déanann an tAcht foráil don mhéid a leanas (i measc rudaí eile):

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

Airgeadas

I gcaitheamh na bliana, chaith an Biúró airgead a soláthraíodh dóibh tríd an Oireachtas ag an Aire Dlí agus Cirt agus Comhionannais d'fhonn tabhairt faoina bhfeidhmeanna reachtúla agus chun a gcuspóirí reachtúla a bhaint amach.

Déanann an tArd-Reachtair Cuntas agus Ciste iniúchadh ar an airgead uile a sholáthraíonn an tOireachtas, faoi mar a dtugtar breac-chuntas air thíos, agus faoi mar a fhoráiltear sa Reacht.

Anuas air sin, tugann Rannóg Iniúchta Inmheánaigh na Roinne Dlí agus Cirt agus Comhionannais faoi iniúchadh neamhspleách ar nósanna imeachta agus próisis an Bhiúró.

Cuntais le haghaidh 2013

Cur Síos	Suim €	
	2012	2013
Pá	5,599,000	5,591,000
Neamhphá	811,000	864,000
Iomlán	6,410,000	6,455,000

Cuspóirí agus feidhmeanna

Leagtar amach cuspóirí agus feidhmeanna an Bhiúró, faoi seach, in Ailt 4 agus 5 den Acht. Leagtar amach na cuspóirí agus na feidhmeanna reachtúla seo go hiomlán in Aguisín 1, agus féadtar an achoimre a leanas a thabhairt orthu:

1. fáltais ó iompar coiriúil a imscrúdú agus a shainaitheint;
2. gníomhartha a ghlacadh faoin dlí chun na sochair a chruthaíonn sócmhainní arb iad fáltais ó iompar coiriúil iad a bhaint agus a dhiúltú orthu trí na sócmhainní a reo, a chaomhnú agus a choigistiú;
3. gníomhartha a ghlacadh faoi Achtanna na gCoimisinéirí loncaim lena chinntiú go mbíonn fáltais ó ghníomhaíocht choiriúil faoi réir cánach; agus
4. éilimh a imscrúdú agus a dheimhniú faoi na hAchtanna Leasa Shóisialaigh.

Cuid a hAon

Léargas Ginearálta ar an mBiúró um Shócmhainní Coiriúla agus ar a n-oifigigh agus a bhfoireann

Príomhoifigeach an Bhiúró

Tá Príomhoifigeach an Bhiúró i gceannas ar an mBiúró, a cheapann Coimisinéir an Gharda Síochána óna gcuid comhaltaí a bhfuil céim Ard-Cheannfoirt bainte amach acu. Is é an tArd-Cheannfort Bleachtairí Eugene Corcoran Príomhoifigeach reatha an Bhiúró a ghlac lena cheapachán an 1 Meán Fómhair 2010.

Tá freagracht fhorimlán ag Príomhoifigeach an Bhiúró, faoi Alt 7 den Acht, as bainistíocht, rialú agus riarachán ginearálta an Bhiúró. Tá Príomhoifigeach an Bhiúró freagrach don Choimisinéir as feidhmíocht fheidhmeanna an Bhiúró.

Déanann an Rannóg seo soláthar, chomh maith, do cheapadh Phríomhoifigeach Gníomhach an Bhiúró chun feidhmeanna Phríomhoifigeach an Bhiúró a chomhlíonadh i gcás éagumais trí bhreiteacht, easnamh nó eile.

Comhlacht corpraithe

Tá an Biúró ann mar chomhlacht corpraithe neamhspleách amhail a fhoráiltear faoi Alt 3 den Acht. Rinne an Ard-Chúirt breithniú ar an mBiúró den chéad uair i 1999 i gcás Murphy -v- Flood ([1999] IEHC 9).

Rinne an Breitheamh Onórach McCracken breithiúnas na hArd-Chúirte a thabhairt an 1 Iúil 1999. Baineann rithabhacht leis an mbreithiúnas seo chun cineál an Bhiúró a thuiscint.

Is éard a luaigh an Chúirt:

“Bunaítear an CAB mar chomhlacht corpraithe le comharbas suthain. Cé nach mór Príomhoifigeach an Bhiúró a cheapadh ó chomhaltaí an Gharda Síochána a bhfuil céim Ard-Cheannfoirt bainte amach acu, tá an CAB neamhspleách ar an nGarda Síochána, dá ainneoin sin, cé go bhfuil acu go leor de na cumhachtaí a bhronntar ar an gcomhlacht sin.

Bhunaigh an Reacht an CAB, ní hionann é agus brainse den Gharda Síochána. Bhunaigh an tOireachtas iad mar chomhlacht corpraithe go príomha ar mhaithe lena chinntiú nár cheart go mbainfeadh daoine sochar ó aon sócmhainní a fhaigheann siad ó aon ghníomhaíocht choiriúil. Bronntar an chumhacht orthu chun gach gníomh riachtanach a ghlacadh maidir le sócmhainní a urghabháil agus a ghabháil a eascraíonn as gníomhaíocht choiriúil, roinnt cumhachtaí a chinntíonn go mbíonn fáiltais ó choireacht faoi réir cánach, agus freisin maidir leis na hAchtanna Leasa Shóisialaigh. Ní comhlacht ionchúisimh iad áfach, agus ní údarás póilíneachta iad. Údarás imscrúdaithe iad, a dhéanann iarratas ar an gCúirt le cabhair a fhail chun a bhfeidhmeanna a fhorfheidhmiú, tar éis dóibh imscrúdú a dhéanamh agus leas a bhaint dá gcumhachtaí suntasacha imscrúdaithe.

Chreid an tOireachtas, nuair a bhí an CAB á bhunú acu, go soiléir gur theastaigh sé ar mhaithe le leas an phobail chun comhlacht a bhunú a bheadh neamhspleách ar an nGarda Síochána, agus a ghníomhódh ar bhealach imscrúdaitheach. Ní shílím,

Cuid a hAon

Léargas Ginearálta ar an mBiúró um Shócmhainní Coiriúla agus ar a n-oifigigh agus a bhfoireann

áfach go bhfuil siad ar an gcuma chéanna leis an nGarda Síochána, a dhéanann imscrúdú d'fhonn daoine a ionchúiseamh mar gheall ar chionta. Imscrúdaíonn an CAB ar mhaithe le sócmhainní a chur faoi urrús a fuarthas mar thoradh ar ghníomhaíochtaí coiriúla agus ar mhaithe leis na sócmhainní siúd a íoc leis an Stát ar deireadh."

Leibhéil údaraithe ilghníomhaireachta

Oifigigh agus foireann an Bhiúró

Forálann Alt 8 den Acht d'oifigigh an Bhiúró a cheapadh. Ceaptar comhaltaí foirne an Bhiúró faoi Alt 9 den Acht.

Is iad oifigigh an Bhiúró:

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

Tugtar oifigigh ar iasacht óna máthairchuideachtaí.

	37
	6
	16
	12

Is iad foireann an Bhiúró:

- I. Oifigeach Dlí an Bhiúró;
- II. Icomhaltaí gairmiúla foirne an Bhiúró;
- III. comhaltaí riaracháin agus teicniúla foirne an Bhiúró.

Leantar le hoifigigh an Bhiúró a dhílsiú lena gcumhachtaí agus lena ndualgaís in ainneoin gur ceapadh iad mar Oifigigh an Bhiúró.

Is ionann an leibhéal foirne ag an mBiúró ina bhfuil Oifigigh an Bhiúró agus foireann eile agus seachtó a haon. Bhíodh an líon seo seachtó agus méadaíodh é le linn na bliana trí Oifigeach Leasa Shóisialaigh an Bhiúró breise amháin a leithdháileadh. Laghdaíodh na líonta foriomlána foirne ag deireadh 2013, áfach, go sealadach mar gheall ar fholúntais i dtreise fhoriomlán an Gharda Síochána ag an mBiúró. Eascraíonn na folúntais mar gheall ar scor amháin, dhá ardú céime agus

Cuid a hAon

Léargas Ginearálta ar an mBiúró um Shócmhainní Coiriúla agus ar a n-oifigigh agus a bhfoireann

oifigeach a tugadh ar iasacht ar mhaithe le dualgais na Náisiún Aontaithe. Tá iomaíochtaí leis na folúntais seo a líonadh le bheith ar bun i rith 2014.

a thógann le chéile roinnt tacair scileanna ó phearsanra atá i gceist. Tá seo indéanta faoi Alt 5 den Acht ina sonraítear feidhmeanna an Bhiúró.

Neamhainmníocht

D'fhoill sábháilteacht roinnt Oifigeach agus foirne den Bhiúró a chinntiú, leagtar neamhainmníocht dóibh siúd amach faoi Alt 10 den Acht. Faoi Alt seo, tugann oifigigh agus foireann an Bhiúró faoina ndualgais in ainm an Bhiúró.

Forálann Alt 11 den Acht do chionta coiriúla a bhaineann le sainathint roinnt Oifigeach den Bhiúró, foirne agus a muintireacha.

Ní shíntear an toirmeasc a chuirtear ar shainathint chuig Príomhoifigeach an Bhiúró, Príomhoifigeach Gníomhach an Bhiúró, Oifigeach Dlí an Bhiúró nó d'Oifigigh an Bhiúró ar comhaltaí den Gharda Síochána iad.

Oifigeach Dlí an Bhiúró

Tuairiscíonn Oifigeach Dlí an Bhiúró go díreach do Phríomhoifigeach an Bhiúró agus leagtar an dualgas air/uirthi faoi Alt 9 den Acht chun cabhrú leis an mBiúró agus iad ag tabhairt faoina gcuid cuspóirí agus feidhmeanna.

Struchtúr an Bhiúró

Baineann an sochar lena mbaineann feabhas a chur ar chumais imscrúdaitheacha i dtabhairt faoi shainchúram reachtúil an Bhiúró le struchtúr ilghníomhaireachta an Bhiúró,

Oifigeach an Phríomh-Aturnae Stáit

Soláthraíonn Rannóg Sócmhainní Coiriúla Oifig an Phríomh-Aturnae Stáit (dá dtagraítear feasta mar "an CSSO") comhairle dhlíthiúil agus seirbhísí aturnae don Bhiúró.

Déanann an CSSO ionadaíocht don Bhiúró i dtaobh dlíthíocht a thosú agus a chosaint i ngach dlínse cúirte, go príomha le cabhair ón gComhairle agus ó rudaí eile. Anuas air sin, soláthraíonn an CSSO ionadaíocht do gach ceist chánach agus leasa shóisialaigh os comhair na gcomhlachtaí achomhairc faoi seach agus sa Chúirt Chuarda.

Ar deireadh, soláthraíonn an CSSO comhairle ghinearálta dlí ag gach céim de dhul chun cinn cáis ó imscrúdú chuig diúscairt, agus seirbhísí dréachtaithe conartha agus tólaicais san áireamh.

Le linn 2013, bhí an fhoireann a leanas sa CSSO:

- 1 aturnae amháin;
- 2 fheidhmeannach dhlíthiúla;
- agus
- 2 oifigeach cléireachais.

Leanann an CSSO ar aghaidh le folúntas neamhlíonta d'aturnae amháin ó 2009 i leith.

Próifíleoirí Roinne

Lean Clár Oiliúna an Phróifíleora Roinne Sócmhainní Coiriúla i rith 2013. Is ionann líon na bPróifíleoirí oilte Roinne Sócmhainní Coiriúla faoi láthair agus aon chéad agus nócha a sé laistigh den dlínse.

Áirítear leis seo:

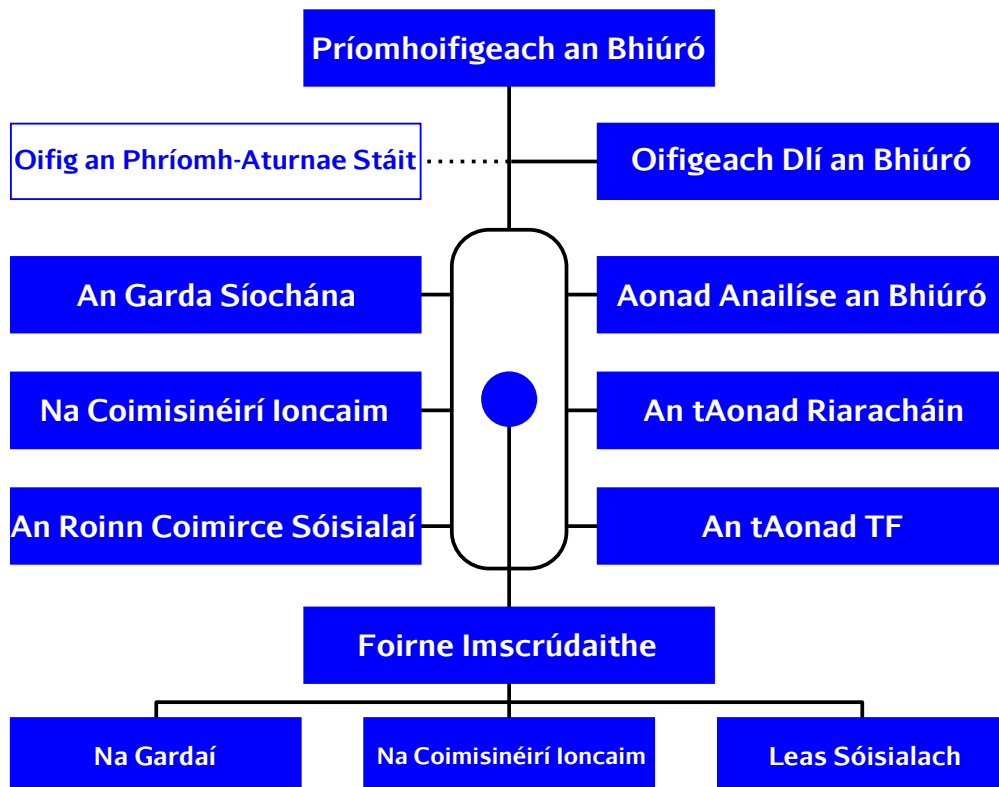
- 174 Garda;
- 19 nOifigeach de chuid na gCoimisinéirí loncaim atá fostaithe i ndualgaís Chustaim agus Mhál; agus
- 3 Oifigeach de chuid na Roinne Coimirce Sóisialaí.

Is é ról na bPróifíleoirí Roinne Sócmhainní Coiriúla idirchaidreamh a dhéanamh leis an mBiúró; agus le cabhair a thabhairt don Bhiúró i gcaitheamh imscrúduithe laistigh dá gCeantair agus dá Ranna, faoi seach, de chuid an Gharda Síochána. Anuas air sin, réitíonn Próifíleoirí Roinne Sócmhainní Coiriúla próifíleoirí ar choirpigh a oibríonn laistigh dá gceantar agus iad a atreorú chuig an mBiúró le breithniú a dhéanamh ar ghníomhaíocht de bhun shainchúram reachtúil an Bhiúró.

Cuid a hAon

Léargas Ginearálta ar an mBíuró um Shócmhainní Coiriúla agus ar a n-oifigigh agus a bhfoireann

Léaráid: Eagraíocht an Bhiúró



Cuid a Dó

Imscrúduithe an Bhiúró um Shócmhainní Coiriúla

Imscrúduithe

I rith 2013, lean Oifigigh an Bhiúró leis na cumhachtaí agus na dualgais a ndílsítear orthu faoi Alt 8 den Acht a fheidhmiú.

Is tábhachtach a thabhairt faoi deara go ndílsíonn an t-alt seo ar Oifigigh an Bhiúró na cumhachtaí agus na dualgais a mbronntar orthu de bhua bhallraíocht a máthaireagraíochtaí faoi seach.

Anuas ar na cumhachtaí seo, tá cumhachtaí ar leith ar fáil ag an mBiúró, ina measc siúd:

1. Barántais chuardaigh an CAB; agus
2. Orduithe chun ábhar a chur ar fáil don CAB.

Cuimsítear na cumhachtaí seo laistigh d'Alt 14 agus d'Alt 14(A) den Acht agus den Acht Fóc, faoi seach.

Thug an Biúró faoina n-imscrúduithe i rith 2013 le comhoibriú agus cabhair phearsanra na nGardaí ó Ranna an Gharda Síochána agus ó aonaid náisiúnta an Gharda Síochána, ar nós Bhiúró an Gharda Síochána um Imscrúdú Calaoise (GBFI), Aonad Náisiúnta Drugaí an Gharda Síochána (GNDU), an Biúró Náisiúnta um Imscrúdú Coiriúil (NBCI), an tAonad Speisialta Bleachtaireachta (SDU) agus an Rannóg Slándála agus Faisnéise, Ceanncheathrú an Gharda Síochána.

Anuas air sin, thacaigh pearsanra na gCoimisinéirí loncaim le himscrúduithe ó

gach ceann de na réigiúin chomh maith:

Réigiún Bhaile Átha Cliath (an Calafort agus an tAerfort); Réigiún na Teorann, Lár Tíre agus an Iarthair; Réigiún an Iardheiscirt agus ón Rannóg Imscrúduithe agus lonchúiseamh.

Leanann an Biúró le comhoibriú le hAonaid Speisialta Imscrúdaithe na Roinne Coimirce Sóisialaí maidir lena gcuid imscrúduithe in 2013.

Chomh maith leis sin, chabhraigh an Biúró leis an Ainmní Oifigiúil i bhFéimheacht chun airgead a aisghabháil le linn 2013, agus chomhoibrigh siad le feidhmeanna féimheachta go hidirnáisiúnta ina theannta sin.

Bhain rithábacht leis an gcabhair leanúnach maidir leis an rath a bhí orainn le díriú ar fháltais ó choireacht de chuid iompar coiriúil i rith 2013.

Alt 14

Forálann Alt 14 den Acht do bharántais chuardaigh an CAB. Faoi Alt 14(1), féadfaidh Oifigeach an Bhiúró iarratas a dhéanamh, ar comhalta é/í den Gharda Síochána, leis an gCúirt Dúiche ar bharántas chun cuardach a dhéanamh ar fhianaise a bhaineann le sócmhainní nó fáltais a eascraíonn ó iompar coiriúil.

Forálann Alt 14(2) agus (3) dá mhacasamhail de bharántas cuardaigh a eisiúint faoi chúinsí ina bhfuil práinn i gceist ina meastar go bhfuil déanamh an

Cuid a Dó

Imscrúduithe an Bhiúró um Shócmhainní Coiriúla

iarratais ar an gCúirt Dúiche dofheidhmithe agus gur féidir le comhalta an Gharda Síochána nach bhfuil faoi bhun céim Cheannfoirt an barántas a eisiúint.

I rith 2013, rinneadh gach iarratas faoi Alt 14 leis an gCúirt Dúiche agus níor eisíodh aon bharántais de bhun Alt 14(2).

Oibrítear barántas cuardaigh Alt 14 trí ligean d'Oifigeach ainmnithe den Bhiúró, ar comhalta den Gharda Síochána é/í, lena ngabhann na daoine eile sin, de réir mar a mheasann Oifigeach an Bhiúró is gá, chun ábhar a chuardach, a urghabháil agus a choimeád ag an láthair a ainmnítear.

Is fiú an méid seo a thabhairt faoi deara sa mhéid go ligean sé do na daoine eile siúd a mheasann Oifigeach an Bhiúró is gá, lena n-áirítear daoine a bhfuil cáilíochtaí teicniúla agus/nó gairmiúla bainte amach acu, bheith i gcuideachta chomhalta an Gharda Síochána chun cabhrú leis/léi sa chuardach.

Iarratais a rinneadh i rith 2013

I rith 2013, rinneadh an líon a leanas d'iarratais faoi Alt 14 agus 14(A) den Acht agus den Acht FóC, faoi seach:

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

Sainiú	Líon	
	2012	2013
Barántais chuardaigh faoi Alt 14 den Acht fán mBiúró um Shócmhainní Coiriúla, 1996 agus 2005	103	172
Orduithe chun ábhar a chur ar fáil faoi Alt 14A den Acht fán mBiúró um Shócmhainní Coiriúla, 1996 agus 2005	108	175

Alt 14A

D'iontráil an tAcht FóC Alt 14A agus forálann sé d'iarratais a dhéanamh ar Oifigeach an Bhiúró, ar comhalta é/í den Gharda Síochána chun iarratas a dhéanamh ar an gCúirt Dúiche ar ordú a dhíriú ar dhuine a ainmnítear, chun ábhar a chur ar fáil d'Oifigeach an Bhiúró.

Cuid a Trí

Gníomhartha faoin Acht um Fháлтаis ó Choireacht, 1996 agus 2005

Réamhrá

Forálann an tAcht FóC don mheicníocht faoinar féidir leis an mBiúró iarratas a dhéanamh ar an Ard-Chúirt a lorgaíonn chun duine/aonáin a dhéileáil le sócmhainn ar leith a reo nó a chosc.

Anuas air sin, ceadáíonn sé don Ard-Chúirt a dheimhniú, ar ualach sibhialta an chruthúnais, cibé acu an ionann nó nach ionann an tsócmhainn seo, go díreach nó go hindíreach, agus fáлтаis ó iompar coiriúil.

Leasaíodh an tAcht FóC in 2005 chun ligean do na fáлтаis a dhéanamh faoi ainm an Bhiúró in ionad Phríomhoifigeach an Bhiúró. Ó shin i leith, rinneadh gach ceann de na hiarratais ag an mBiúró faoi ainm an Bhiúró.

Cuirtear tús leis na himeachtaí Cúirte trí iarratas ar an Ard-Chúirt le tacaíocht ó mhionnscribhinní faoi mhionn de chuid na bhfinnéithe ábhartha, lena n-áirítear, comhaltaí an Gharda Síochána, Oifigigh eile an Bhiúró agus sna cásanna ábhartha, foireann ó ghníomhaireachtaí forfheidhmithe dlí i ndlínsí eile.

Forálann Alt 2 den Acht FóC gur féidir an t-iarratas a dhéanamh ar bhonn ex-parte. Ciallaíonn seo go ndéanann an Biúró a n-iarratas in éagmais ceanglais an duine a ndéanann an t-iarratas difear dóibh, ag an bpointe sin, a chur ar an eolas (an Freagróir). Maireann ordú Alt 2 ar feadh 21 lá mura ndéantar iarratas faoi Alt 3 den Acht FóC. Cuirtear an duine a ndéanann an t-ordú difear dóibh ar an eolas ag an tráth seo.

Cuireadh tús le himeachtaí Alt 3 i ngach cás a rinne an Biúró i rith 2013 ina ndearnadh ordú Alt 2(1). Ceadáíonn Alt 3 reo níos fadtéarmaí sócmhainní.

Cé nach mór tús a chur le cásanna Alt 3 laistigh de 21 lá tar éis ordú Alt 2 a dhéanamh, d'fhéadfadh sé roinnt mhaith ama a ghlacadh go dtiocfadh éisteacht le hAlt 3 os comhair na hArd-Chúirte. Éistear le héisteachtaí Alt 3 leis an bhFreagróir i láthair agus bíonn an deis ag an bhFreagróir cur i leith an cháis atá á dhéanamh maidir leis an maoin atá i gceist.

I gcásanna nach bhfuil maoin dhóthanach ag an bhFreagróir chun íoc as ionadaíocht dlíthiúil, féadfaidh an Freagróir iarratas a dhéanamh ar an gCúirt go ndeonófar cúnamh dlíthiúil dóibh faoi Scéim um Chúnamh Dlíthiúil atá i bhfeidhm don chuspóir seo. Cinntíonn seo go ndéantar ionadaíocht iomlán do chearta an Fhreagróra i leith na gcaighdeán is airde.

Má léirítear, ar deireadh, chun sásaimh na hArd-Chúirte tar éis éisteacht Alt 3, gurb ionann an tsócmhainn, go díreach nó go hindíreach, agus fáлтаis ó iompar coiriúil, déanfaidh an Chúirt ordú a dhéanfaidh an tsócmhainn a reo. Maireann an t-ordú seo seacht lá, ar a laghad, inar féidir leis an bhFreagróir nó aon pháirtí a mhaíonn úinéireacht maidir leis an maoin, iarratais go n-éagsúlaítear an t-ordú Cúirte i dtaca leis an maoin.

Ar éag na tréimhse seacht mbliana, féadfaidh an Biúró, ansin, tús a chur le himeachtaí chun an tsócmhainn a aistriú

Cuid a Trí

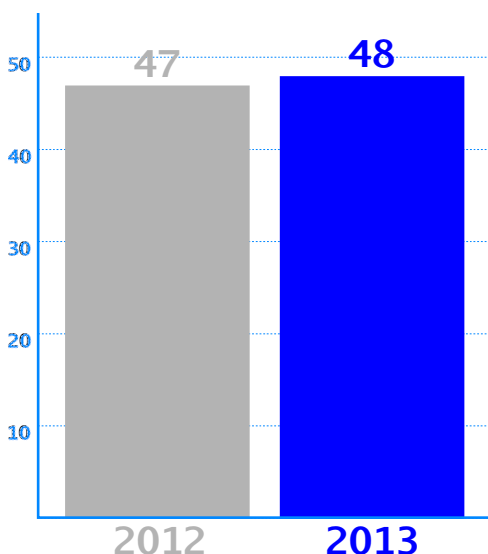
Gníomhartha faoin Acht um Fháлтаis ó Choireacht, 1996 agus 2005

chuig an Aire Caiteachais Phoiblí agus Athchóirithe Dlí nó daoine eile a dheimhneoidh an Chúirt faoi Alt 4 den Acht. Le linn na n-imeachtaí seo, cuirtear gach páirtí cuí ar an eolas, arís, agus féadfaidh siad iarratais a dhéanamh leis an gCúirt.

Sa chás nár éag an tréimhse seacht mbliana, féadtar ordú um dhiúscairt toilithe faoi Alt 4A den Acht a chur i bhfeidhm le toiliú an Fhreagróra agus na Cúirte.

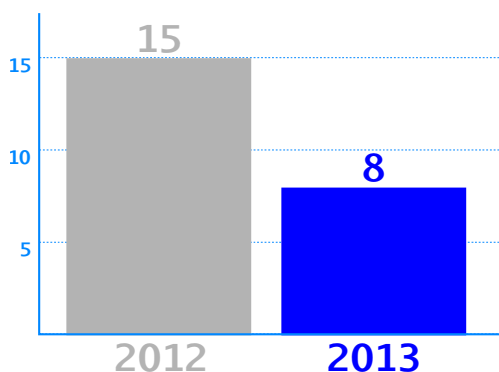
Nuair a rinneadh anailís orthu, tháinig méadú ar an líon sócmhainní ar fuarthas ordú dóibh faoi Alt 2(1) i gcomparáid le 2012 aníos ó 47 go 48 sócmhainn.

Sócmhainní ar a ndearnadh Orduithe Alt 2(1)



Athbhreithniú Alt 2

Cásanna nua FÓC a tugadh os comhair na Cúirte



Le linn 2013, chuir an Biúró tús le himeachtaí maidir le héagsúlacht de shaghsanna sócmhainne agus tháinig méadú suntasach ar shócmhainní de shaghas airgid/airgeadais.

Tugann an Biúró an laghdú faoi deara atá tagtha ar an líon cásanna ar cuireadh tús leo in 2013 i gcomparáid le 2012. Léiríonn seo cineál na gcásanna a thosaigh an Biúró, áfach, mar aon leis an mbunchastacht a bhaineann le saghsanna na sócmhainní a ndearnadh sprioc díobh in 2013.

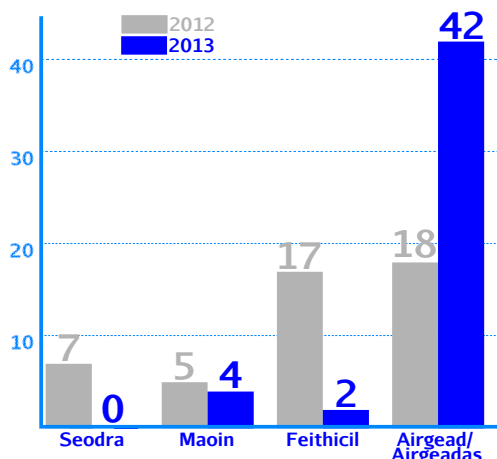
Léiríonn an líon sócmhainní airgid/airgeadais a rinneadh faoi réir ordú faoi Alt 2(1) i gcaitheamh 2013 an obair a rinne an Biúró chun sprioc a dhéanamh d'fháltais choiriúla a chruthaíonn grúpaí coireachta eagraithe atá fostaithe nó bainteach le himscrúduithe móra sciúrtha breosla.

Tugadh ocht gcás nua os comhair na hArd-Chúirte i rith 2013. Cuirtear seo i gcomparáid le cúig cinn déag sa bhliain 2012.

Cuid a Trí

Gníomhartha faoin Acht um Fháлтаis ó Choireacht, 1996 agus 2005

Sócmhainní ar a ndearnadh Orduithe Alt 2(1)
Miondealú sócmhainní de réir shaghas na sócmhainne



Ar mhaithe le cuspóirí próifílithe, miondealaítear na sócmhainní i saincheisteanna seodra, maoine, feithicil, agus airgid/airgeadais.

Miondealú Luachála

B'ionann luach daichead a hocht sócmhainn a reodh faoi Alt 2 den Acht Fóc i rith na bliana agus €2,821,305. Féadtar an figiúr seo a mhiondealú sa tábla thíos.

Anailís ar Ordú Alt 2 de réir shaghas na sócmhainne	
Sainiú	€
Maoín	1,183,539
Feithicilí	27,100
Airgead/Airgeadas	1,610,666
Iomlán	2,821,305

Tá na figiúirí seo bunaithe ar an luach measta a chuireann an Biúró ar an tsócmhainn ag an am a dhéantar an t-iarratas faoi Alt 2(1) den Acht Fóc.

Dá réir sin, cé go bhfuil an líon cásanna a thosaigh an Biúró in 2013 laghdaithe i

gcomparáid le 2012, tháinig méadú €710,970.22 ar luach na sócmhainní a bhí i gceist i gcomparáid leis an tréimhse chéanna. Is méadú 33% an méadú seo ar fhiúir 2012.

Miondealú Tíreolaíochta

Cuimsíonn sainchúram an Bhiúró imscrúdú ar chásanna um fháлтаis ó choireacht gan aird ar láthair na sócmhainní.

I rith 2013, bhain an Biúró orduithe amach ar shócmhainní maidir le fáлтаis ó choireacht i ngach ceann de na limistéir mhóra uirbeacha, pobail tuaithe, agus dlínsí iasachta.

Fanann an Biúró tiomanta do sprioc ghníomhach a dhéanamh de shócmhainní arb iad fáлтаis ó iompar coiriúil pé áit a bhfuil siad lonnaithe.

Athbhreithniú Alt 3

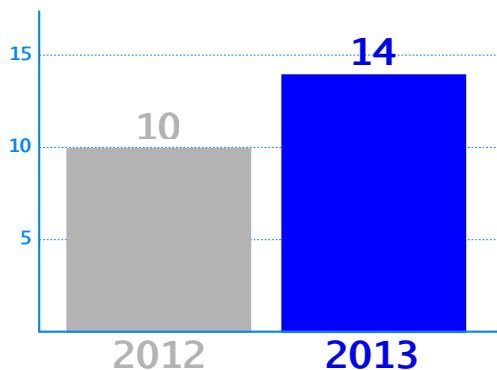
Déantar orduithe Alt 3(1) ag deireadh na héisteachta ar cibé acu an ionann nó nach ionann sócmhainn agus fáлтаis ó iompar coiriúil. Mar dhea, saincheist is ea dáta agus fad éisteachta na ceiste nach bhfuil aon smacht ag an mBiúró uirthi.

Rinneadh ceithre ordú dhéag ar luach €2,180,940.21 de bhun Alt 3(1) den Acht Fóc.

Cuid a Trí

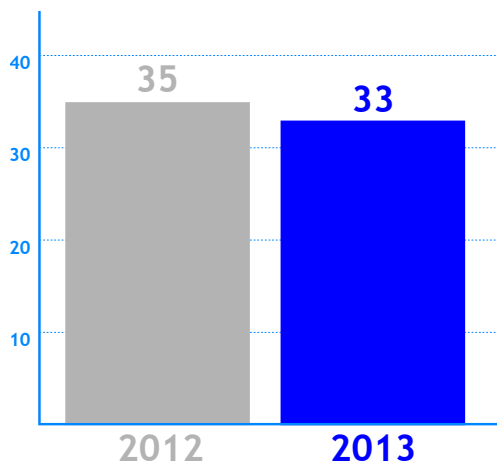
Gníomhartha faoin Acht um Fháltais ó Choireacht, 1996 agus 2005

Líon na gcásanna ina ndearnadh Orduithe Alt 3(1)



Tháinig laghdú beag ar an líon sócmhainní ina ndearna an Ard-Chúirt orduithe de bhun Alt 3(1) ó thríocha a cúig sócmhainn in 2012 go dtí tríocha a trí sócmhainn in 2013.

Sócmhainní a ndearnadh Orduithe faoi Alt 3(i) ina leith



Tá an Biúró feasach ar na hollbhrúnna airgeadais atá ar airgeadas poiblí agus, dá réir sin, leanann an Biúró le horduithe costais a lorg agus le hiarrachtaí a dhéanamh chun na costais siúd a aisghabháil ón bhFreagróir nuair a bhíonn an rath orthu.

Forálann Alt 3(3) den Acht Fóc go ndéanfaidh cúirt iarratas, agus bíonn ordú Alt 3(1) i bhfeidhm chun an t-ordú a éagsúlú nó a dhíscailleadh. Féadfaidh an Freagróir an t-iarratas a dhéanamh i gcás a ghlacann an CAB nó aon duine eile a mhaíonn go bhfuil úinéireacht acu ar an maoin. Cé gurb éard go príomha a dhéanann Alt 3(3) ná plé a dhéanamh ar dhéanamh iarratais ag Freagróir i gcás, is féidir le híospartaigh na coireachta ar féidir leo a léiriú gurb ionann airgead nó maoin a reodh faoin ordú Alt 3(1) agus a maoin féin go díreach, go dtabharfar an céanna ar ais dóibh.

Leag Tuarascáil Bhliantúil 2012 amach go sonrach iarratas a rinne íospartaigh faoi Alt 3(3). Le linn 2013, ní dhearna an Ard-Chúirt aon orduithe cibé acu i bhfabhar na bhFreagróirí nó aon duine eile.

Maoin

Le blianta beaga anuas, tá laghdú mór tagtha ar mhaoín a dheimhnigh an Ard-Chúirt gurbh é fáltais ó iompar coiriúil. I dtaca leis na cásanna ina bhfuil baint ag cionta calaoise, díríonn an Biúró ar chásanna inar thug an páirtí atá i seilbh na maoine faoi choireacht thromchúiseach. Anuas air sin, leagtar béim ar chásanna, chomh maith, ina n-úsáidtear aisíocaíochtaí morgáiste mar bhealach chun fáltais ó iompar coiriúil a sciúradh. Tá an fhoirm seo de sciúradh airgid, is é sin, cistí a úsáid ó iompar coiriúil i dtreo aisíocaíochtaí morgáiste agus foirmeacha eile d'iasachtú, níos coitianta le blianta beaga anuas.

I measc aidhmeanna agus chuspóirí an

Bhiúró tá a chinntiú nach mbaineann iad siúd atá fostaithe i gcoireacht thromchúiseach eagraithe aon sochar ón gcoir sin.

I gcásanna ina léirítear gurb ionann an mhaoín agus fáltas ó iompar coiriúil, áirítear leis an bhforáil reachtúil inar féidir an sochar sin a dhiúltú ar an duine aonair nó a bhaint ón duine aonair a bhaineann sult as sochar na bhfáltas sin, gur cheart dó/di a bheith dídhílsithe den mhaoín.

Meon is ea seo a d'fhormhuinigh an Chúirt Uachtarach in 2012 i gcás An CAB -v- John Kelly agus TT [2012] IESC 64.

Lean an Biúró, in 2013, le dul sa tóir ar mhaoín in ainneoin na caoi, i roinnt cásanna, gur bhain cothromas diúltach leis an maoín. Tá seo in ainm is a chinntiú nach gcuirtear iad siúd atá bainteach i gcoireacht thromchúiseach eagraithe sa staid a chuirfeadh faoi mhíbhuntáiste iad trí bheith in ann fanacht sa mhaoín agus sochar a bhaint ó fháltais na coireachta.

Feithiclí

Leanann an Biúró le leas iad siúd a thabhairt faoi deara atá bainteach i gcoireacht thromchúiseach eagraithe i ngluaisteáin ardluacha.

Áiríodh le saghas na bhfeithiclí a urghabháil an Biúró faoi Alt 2(1) den Acht Fóc i rith na bliana 2013:

1. Range Rover; agus
2. Toyota Avensis.

Alt 4 agus Alt 4A

Forálann Alt 4 d'aistriú maoine chuig an Aire Caiteachais Phoiblí agus Athchóirithe. Tagraíonn an tAlt seo do shócmhainní, a measadh arb iad fáltas ó iompar coiriúil, ar feadh tréimhse nach lú ná seacht mbliana, agus nach ndearnadh aon éileamh bailí orthu faoi Alt 3(3) den Acht Fóc.

Ceadaíonn Alt 4A go ndéanfaidh an Freagróir ordú um dhiúscairt toilithe i gcás an CAB, a ligeann don mhaoín a aistriú chuig an Aire Caiteachais Phoiblí agus Athchóirithe i dtréimhse níos giorra ná seacht mbliana.

Críochnaíodh seacht gcás agus tugadh chun deiridh iad faoi Alt 4 agus 4A in 2013.

I rith na bliana 2013, aistríodh €1,038,680.52 ar an iomlán chuig an Aire faoin Acht Fóc a eascraíonn ó dhiúscairt Alt 4 agus 4A.

Alt 6

Forálann Alt 6 d'ordú a dhéanamh ag an gcúirt i rith na tréimhse fad atá ordú Alt 2(1) nó 3(1) i bhfeidhm chun an t-ordú a éagsúlú ar mhaithe le ligean don Fhreagróir nó d'aon pháirtí eile:

1. chun costais réasúnta mhaireachtála nó riachtanacha eile a dhíscríobh; nó
2. tabhairt faoi ghnólacht, trádáil, ceird nó gairm eile maidir leis an maoín.

Cuid a Trí

Gníomhartha faoin Acht um Fháлтаis ó Choireacht, 1996 agus 2005

I rith 2013, rinneadh dhá ordú den sórt sin a rinne difear do thrí shócmhainn éagsúla i dtrí chás éagsúla a bhain le naonúr Freagróirí éagsúla ar luach iomlán €178,187.94.

Cuirtear seo i gcomparáid le 2012 nuair a rinneadh cúig ordú den sórt sin a rinne difear d'ocht sócmhainn éagsúla i gcúig chás éagsúla a bhain le fiche Freagróir éagsúil ar luach iomlán €372,195.42.

Alt 7

Forálann Alt 7 do Ghlacadóir a cheapadh, ag an gCúirt, a n-áirítear lena d(h)ualgaís cibé acu luach na maoine a chaomhnú nó maoin a dhiúscairt atá reoite cheana féin faoi Orduithe Alt 2 nó 3.

In 2013, fuair an Biúró orduithe glacadóireachta maidir le tríocha a cúig sócmhainn. I ngach cás, ba é Oifigeach Dlí an Bhiúró an Glacadóir a cheap an chúirt. Bhí maoin, airgead tirim, airgead i gcuntais bhainc, mótarfheithiclí agus uaireadóir i gceist leis na cásanna seo. I roinnt cásanna glacadóireachta, rinne an Ard-Chúirt orduithe le haghaidh seilbhe agus díola ag an nGlacadóir. Ní féidir orduithe a dhéanamh mura bhfuil ordú Alt 2 nó Alt 3 i bhfeidhm cheana féin.

Agus sócmhainní a ndiúscairt faoi Alt 7, tá dualgas ar an bhFaighiteoir chun an dea-chleachtas atá ar fáil go réasúnta a fháil. Ina leith seo, ghlac an Biúró le cur chuige nua trí uaireadóir Rolex a dhíol ar láithreán gréasáin ceantála ar an idirlíon. Chruthaigh seo mórmhéid poiblíochta agus leag sé béim ar aird an phobail ar dhiúscairt phoiblí fáлтаis ó choireacht.

Ráiteas na gCuntas Glacadóireachta

	Amount €	STG£	US\$
larmhéid tosaigh na gcuntas glacadóireachta an 01/01/2013	4,720,068.77	290,100.24	647,732.90
Suimeanna arna réadú, ús agus réamhíocaíochtaí oibríochtúla san áireamh	1,522,931.03	123.33	1,493.83
Íocaíochtaí amach, íocaíochtaí leis an Státchiste agus caiteachas oibríochtúil glacadóireachta san áireamh	1,171,007.04	6,649.65	0.00
larmhéid deiridh na gcuntas glacadóireachta an 31/12/2013	5,071,992.76	283,573.92	649,226.73

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

[Fágadh an leathanach seo bán d'aon turas]

Cuid a Ceathair

Gníomhartha ioncaim ag an mBiúró

Is é ról Oifigigh Ioncaim an Bhiúró atá bainteach leis an mBiúró chun tabhairt faoi dhualgais i gcomhréir le gach Acht agus Rialacháin Ioncaim lena chinntiú go mbíonn fáiltais na coireachta nó na coireachta amhrasta, faoi réir cánach. Is éard atá i gceist leis seo ná an fhaisnéis uile atá ar fáil ó na gníomhaireachtaí atá sa Bhiúró agus ó Oifig na gCoimisinéirí Ioncaim a bhailiú. Is í an bhunreachtáíocht a úsáidtear maidir leis seo ná an tAcht um Nochtadh Faisnéise chun Críocha Cánach agus Críocha Eile, 1996.

Feidhmeanna Cánach

Seo a leanas nuashonrú ar na cásanna cánach a tosaíodh roimh 2013 agus sonraí, chomh maith, ar stádas reatha na gcásanna a tosaíodh i rith 2013.

Measúnuithe Cánach

Tá na cumhachtaí ag Oifigigh Ioncaim an Bhiúró chun measúnuithe a dhéanamh chun cáin a ghearradh faoi Alt 58 den Acht Comhdhlúite Cánacha, 1997 (dá dtagraítear feasta mar an ACC, 1997) – an mhír a phléann le gearradh.

Mar chuid d'aon imscrúdú de chuid an Bhiúró, imscrúdóidh Oifigeach Ioncaim an Bhiúró staid chánach iad siúd uile atá nasctha leis an imscrúdú sin d'fhonn measúnú a dhéanamh ar a ndliteanas cánach, sa chás cuí. D'fhéadfadh imscrúduithe a bheith éagsúil i dtaobh méide agus castachta de.

I rith 2013, measúnaíodh naoi nduine/n-aonán déag ar an iomlán i leith cánach agus d'eascair figiúr iomlán €9.019

milliún de cháin ar a ndearnadh measúnú as seo.

Achomhairc Chánach

Bainistíonn Oifigigh Ioncaim an Bhiúró achomhairc chánach, chomh maith, a chinntíonn go gcuirtear an próiseas achomhairc i bhfeidhm go hiomlán i gcomhlíonadh na nAchtanna Ioncaim agus na Nósanna Imeachta agus na Rialachán atá infheidhme sna cásanna siúd. Baineann seo le gach foirm d'achomharc dá bhforáiltear, lena n-áirítear achomhairc os comhair Coimisinéir Achomhairc, an Chúirt Chuarda agus an Ard-Chúirt tríd an gcás a luadh.

I gcomhréir le hAlt 933(1)(a) den ACC, 1997, beidh duine aonair a measúnaíodh i leith cánach, faoi réir ceanglais shonracha, i dteideal achomharc a dhéanamh leis an gCoimisinéir Achomhairc maidir leis an measúnú sin.

Sa chás nach ndéantar achomhairc a ghairm i gceart, diúltófar an t-iarratas ar an achomharc sin i gcomhréir le hAlt 933(1)(b) den ACC, 1997. Sa chás gur diúltaíodh iarratas, féadfaidh an t-achomharcóir an diúltú seo a achomharc leis na Coimisinéirí Achomhairc i gcomhréir le hAlt 933(1)(c) den ACC, 1997.

I rith 2013, diúltaíodh iarratas ar achomharc leis an gCoimisinéir Achomhairc i leith measúnuithe ar cháin ioncaim maidir le beirt daoine.

Cuid a Ceathair
Gníomhartha ioncaim ag an mBiúró

Cás 1: Diúltaíodh an t-achomharc faoi Alt 933(1)(b) den ACC, 1997. ar an mbunús nár íocadh an cháin de bhun fhorálacha Alt 957(2)(a)(II) den ACC.

Rinneadh diúltú an Chigire a achomharc i gcomhréir le hAlt 933(1)(c). D'éist an Coimisinéir Achomhairc leis an achomharc seo agus seasadh le bunchinneadh an Chigire chun an t-achomharc a dhiúltú.

Faoi fhorálacha Alt 933(7)(a) den ACC, 1997, lorg an t-achomharcóir go nglacfaí le hachomharc déanach. Mar gheall nár sásaíodh forálacha an ailt, diúltaíodh an t-iarratas. Rinneadh an diúltú seo a achomharc leis an gCoimisinéir Achomhairc. Amhail an 31 Nollaig 2013, bhíodhas ag feitheamh le dáta don éisteacht.

Cás 2: Níor íocadh an cháin de bhun fhorálacha Alt 957(2)(a)(II) den ACC, 1997. Diúltaíodh an t-achomharc i gcomhréir le hAlt 933(1)(b) den ACC, 1997.

Ag tús na bliana, bhí achomhairc maidir le seachtar daoine aonair ar feitheamh os comhair an Choimisinéara Achomhairc, agus d'éist an Coimisinéir le dhá cheann díobh i rith 2013.

Cás 3: Mar gheall nár fhreastail an t-achomharcóir agus nach ndearnadh ionadaíocht don achomharcóir ag éisteacht an achomhairc, dheimhnigh an Coimisinéir na measúnuithe.

Cás 4: Sa chás seo, thug an t-achomharcóir fianaise a thacaigh lena achomharc. Ar chroscheistiú an achomharcóra, tháinig easnaimh shuntasacha chun solais idir an t-ioncam a dearbhaíodh agus an t-ioncam a measúnaíodh. Dheimhnigh an Coimisinéir na measúnuithe. D'fheidhmigh an t-achomharcóir a cheart, ina dhiaidh sin, faoi Alt 9429(a) den ACC, 1997 agus rinne sé iarratas go n-athéistfeadh breitheamh den Chúirt Chuarda lena achomharc. Amhail an 31 Nollaig 2013, bhíodhas ag feitheamh le dáta don éisteacht.

Amhail an 31 Nollaig 2013, bhíodhas ag feitheamh le dáta éisteachta maidir leis na cúig achomharc eile.

I rith 2013, rinneadh achomhairc maidir le cúig dhuine/aonán (trí chás cánach, dhá chás máil) a ghairm i gceart. Rinne duine de na hachomharcóirí seo a achomharc a aistarraingt ina dhiaidh sin, agus amhail an 31 Nollaig 2013, bhíodhas ag feitheamh le dáta éisteachta do na ceithre achomharc eile.

Bailiú

Tá na cumhachtaí ag Oifigigh Ioncaim an Bhiúró chun gach gníomh riachtanach a ghlacadh ar mhaithe le dliteanais chánach a bhailiú amhail a measúnaítear iad agus a ndearnadh dliteanais deiridh agus chonclúideacha díobh. Tá cumhachtaí an Ard-Bhailitheora ag Oifigigh Ioncaim an Bhiúró agus rachaidh siad sa tóir ar fhiachais chánach ar gach bealach atá ar fáil dóibh. I measc na modhanna bailithe tá:

- éilimh a eisiúint – Alt 961 den ACC, 1997;
- cumhacht astaithe – Alt 1002 den ACC, 1997;
- Gníomh sirriam - Alt 960(L) den ACC, 1997; agus
- Imeachtaí Ard-Chúirte – Alt 960(I) den ACC, 1997.

Éilimh

I rith 2013, b'ionann éilimh chánach (ús san áireamh) a seirbheáladh i gcomhréir le hAlt 961 den ACC, 1997 maidir le dhá dhuine dhéag agus €13.865 milliún.

B'ionann an cháin a d'aisghabháil an Biúró i rith 2013 agus €5.322 milliún ó thríocha a hocht duine/aonán. Áirítear leis an bhfigiúr seo €3.469 milliún a bailíodh trí astuithe a úsáid de bhun Alt 1002 den ACC, 1997 i gcúig chás.

Cuireadh tús le himeachtaí Ard-Chúirte chun cáin agus ús de shuim €14.166 milliún a aisghabháil in dhá chás déag.

Feidhmeanna Custaim agus Máil

Tacaíonn na feidhmeanna Custaim agus Máil (C agus M) sa Bhiúró le gach imscrúdú d'fhonn aon saincheistean a shainaithint a bhaineann le Custam agus fairsinge na reachtaíochta, rialacha, rialachán, eolais agus/nó faisnéise a bhaineann le C agus M a chur i bhfeidhm ar an mbealach cuí.

Go traidisiúnta, déanann grúpaí coireachta tromchúisí agus eagraithe i nach mór gach dlínse iarracht chun rialacháin chustaim agus rialacháin mháil a shárú d'fhonn brabúis shuntasacha a dhéanamh agus cistí an státchiste a laghdú, i gcomhthráth, agus tionchar diúltach a imirt ar an tsochaí go ginearálta.

Níl an cás in Éirinn chomh héagsúil céanna agus sholáthair láithreach teorann le dlínse eile, áit a bhfuil rátaí cánach ar tháirgí éagsúla difriúil, spreagadh do dhronganna coireachta tromchúisí agus eagraithe tabhairt faoi smuigléireacht agus gníomhaíochtaí gaolmhara. Eascróidh cailteanas suntasach don státchiste as na gníomhaíochtaí seo agus soláthróidh siad gnóthachain mhóra do na dronganna coireachta siúd i gcomhthráth.

Mar shampla, fianaise iad trádáil neamhdhleathach in olaí mianraí, lena n-áirítear sciúradh táirgí marcáilte agus an treocht atá ag teacht chun cinn ina ndíoltar díosal trí stáisiúin líonta, i leith an iompair choiriúil sin. Ghlac an Biúró ról gníomhach in athbhreithniú, deonú, agus diúltú ceadúnas maidir le díol olaí

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mianraí. Mharcáil diúltú na gceadúnas seo i rith tionscnamh breise chun cur isteach ar an ngníomhaíocht coiriúil seo.

Teastaíonn comhoibriú i measc na n-údarás inniúil ar an dá thaobh den teorainn ón gcomhrac i leith dronganna coireachta eagraithe. Cuimsíonn an comhoibriú sin ní hamháin faisnéis agus eolas a roinnt, ach freisin comhoibríochtaí a phleanáil agus a chur i bhfeidhm ar ardán idirnáisiúnta ilghníomhaireachta agus ildisciplíneach.

Sna cásanna sin, is féidir na huirlisí comhchabhrach uile, bíodh siad i bhfoirm custam-custam agus/nó póilíní-póilíní a athúsáid agus déantar amhlaidh.

Feabhsaíonn comhoibriú agus roinnt faisnéise/eolais idir an Biúró agus Seirbhís Chustaim na gCoimisinéirí Ioncaim, agus seirbhísí custaim eile go hidirnáisiúnta, éifeachtacht an ghnímh dhíspreagtha i leith smuigléirí.

Déantar breis scagtha ar an gcomhoibriú sin agus ar thoise idirnáisiúnta ghníomhaíochtaí an Bhiúró i gCaibidil 6 den tuarascáil seo.

Sa dlínse seo, d'éirigh leis an mBiúró sprioc a dhéanamh leis na dronganna coiriúla sin agus leanann siad le hamhlaidh a dhéanamh.

Leanann Custam agus Mál ar bhonn leanúnach le teacht i dtír ar aon athruithe reachtaíochta sa chomhrac i leith iompar coiriúil eagraithe.

Chuige seo, chruthaigh athruithe reachtaíochta a rinneadh le déanaí ar an Acht Airgeadais, 2001 (a dhéileálann le comhdhlúthú agus nuachóiriú an dlí ghinearálta máil), a fhorálann do mheasúnuithe ar Dhleacht Máil a dhéanamh nach raibh ina rogha go dtí sin, tairbhe.

I rith 2013, rinne an Biúró measúnuithe ar Dhleacht Máil ar fiú €16.513 milliún iad agus leas á bhaint as na cumhachtaí seo. Rinneadh na measúnuithe seo i leith mórchoirpeach a raibh baint acu i leithdháileadh agus díol breosla smuigleáilte/sciúrtha agus sa trádáil neamhcheadaithe i dtoitíní smuigleáilte.

Tapaíonn an fhoireann Chustaim atá ceangailte leis an mBiúró gach deis chun nasc a dhéanamh lena gcomhghleacaithe Custaim sna Coimisinéirí Ioncaim agus oibriú go dlúth leo d'fhonn fáil a bheith acu ar gach deis imscrúdaitheach agus chun úsáid a bhaint as acmhainní uile an Stáit ar an mbealach is éifeachtúla chun dul i ngleic le coirpigh.

Táblaí ioncaim

Toradh na nAchomharc a dhiúltaigh an Biúró

Sainiú	Líon na gCásanna
Achomhairc Thosaigh	0
Achomhairc a diúltaíodh	3
Diúltú a rinneadh a achomharc leis an gCoimisinéir Achomhairc	2
Sheas an Coimisinéir Achomhairc le cinneadh an Bhiúró	1
Achomhairc Dheirdh	1

Toradh na nAchomharc ag Céim an Choimisinéara Achomhairc

Sainiú	Líon na gCásanna
Achomhairc Thosaigh	7
Achomhairc a gaireadh i gceart	5
Achomhairc a dheimhnigh an Coimisinéir Achomhairc	2
Achomhairc a aistarraingíodh	1
Achomhairc Dheirdh	9

Toradh Achomhairc na Cúirte Cuarda

Sainiú	Líon na gCásanna
Achomhairc Thosaigh	0
Achomhairc déanta leis an gCúirt Cuarda	1
Achomhairc a dheimhnigh an Chúirt Cuarda	0
Achomhairc a aistarraingíodh	0
Achomhairc Dheirdh	1

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Gníomhartha ioncaim ag an mBiúró

Measúnuithe Cánach

Muirear Seasta Cánach	Cáin €M	Ús €M	Líon na measúnuithe
Cáin Ioncaim	9.019	19	126
Mál	16.513	3	3
Iomláin	25.53	22	129

Cáin agus Ús a éilíodh

Muirear Seasta Cánach	Cáin €M	Ús €M	Iomláin €M	Líon na gCásanna
Cáin Ioncaim	8.060	5.805	13.865	12
Mál	11.294	1.303	12.597	1
Iomláin	19.354	7.108	26.462	13

Cáin agus Ús a bailíodh

Muirear Seasta Cánach	Méid €	Líon na gCásanna
Cáin Ioncaim	5,285,000	34
Cáin Bhreisluacha	29,000	3
ÍMAT/ÁSPC	9,000	2
Mál	80,000	1
CCF	15,000	1
Iomláin	5,418,000	41

Cuid a Cúig

Gníomhartha Leasa Shóisialaigh ag an mBiúró

Glacann an Biúró gníomh faoi na hAchtanna Leasa Shóisialaigh, de bhun a bhfeidhmeanna amhail atá siad leagtha amach in Alt 5 den Acht. Imscrúdaíonn agus deimhníonn Oifigigh Leasa Shóisialaigh an teidlíocht d'íocaíochtaí leasa shóisialaigh. Ag eascairt ó imscrúduithe ag Oifigigh an Bhiúró, glacadh gníomhartha de bhun shainchúram Leasa Shóisialaigh an Bhiúró i leith aon chéad agus a dó duine.

Coigiltí

Mar thoradh díreach ar imscrúduithe faoinar thug Oifigigh Leasa Shóisialaigh an Bhiúró in 2013, cuireadh deireadh le híocaíochtaí roinnt daoine nó laghdaíodh iad. D'eascair coigilt iomlán €497,403 ar an stáitchiste as na gníomhartha seo. Baineadh amach na teidil a leanas faoinar baineadh na coigiltí éagsúla amach:

Coigiltí Leasa Shóisialaigh

Saghas na scéime	Coigilt €
Liúntas cúramóra	13,872
Sochar linbh	1,105
Liúntas míchumais	186,073
Liúntas cuardaitheora poist	146,957
Íocaíocht teaghlach aontuismitheora	135,637
BASI	13,759
Iomlán	497,403

Soláthraíonn Liúntas Bunúsach Leasa Fhorlíontaigh (dá dtagraítear go minic mar BASI) liúntas bunúsach seachtainiúil do dhaoine incháilithe atá ar bheagán ioncaim nó nach bhfuil aon ioncam acu.

Ba í an bhliain seo an chéad tréimhse ina raibh baint dhíreach ag an mBiúró leis an imscrúdú ar íocaíochtaí Liúntas Bunúsach Leasa Fhorlíontaigh.

Ró-íocaíochtaí

D'eascair sainaithint agus measúnú ar ró-íocaíochtaí i leith daoine aonair as na himscrúduithe faoinar tugadh, chomh maith. Déantar cur síos ar ró-íocaíocht mar íocaíocht a fhaigheann duine aonair thar thréimhse/thréimhsí nach raibh an duine sin i dteideal an t-éileamh a dhéanamh ar ábhar na híocaíochta agus cruthaíonn seo fiachas leis an Roinn Coimirce Sóisialaí. Mar thoradh air sin, eisíodh éilimh i leith na ndaoine seo ar aisíocaíocht na bhfiachas Leasa Shóisialaigh ar a raibh luach éagsúil aonair idir €1,260 agus €216,368. Is iad seo a leanas na méideanna iomlána le haghaidh Ró-íocaíocht Leasa Shóisialaigh a Measúnaíodh agus a Éilíodh in 2013:

Ró-íocaíochtaí Leasa Shóisialaigh

Saghas na scéime	Ró-íocaíocht €
Liúntas cúramóra	177,407
Sochar linbh	1,260
Liúntas míchumais	374,182
Liúntas cuardaitheora poist	1,200,000
Íocaíocht teaghlach aontuismitheora	138,004
Pinsean na nDall	124,399
Iomlán	2,015,252

Aisghabháil

Úsáideann an Biúró líon bealaí ina n-aisghabhtar fiachais Leasa Shóisialaigh ó dhaoine aonair.

I measc na modhanna, tá íocaíochtaí trí chnapshuim agus/nó buanordú tráthchoda. Is féidir asbhaintí a mhéid le 15% d'íocaíochtaí reatha leasa shóisialaigh dhuine a dhéanamh chun fiachais a aisghabháil. Seo foráil nua chun fiachas a aisghabháil agus d'achtaigh Alt 13 den Acht Leasa Shóisialaigh, 2012 é.

Cuid a Cúig

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Bhí baint lárnach ag an mBiúró i dtabhairt isteach breis cumhachtaí chun fiachais leasa shóisialaigh a aisghabháil trí imeachtaí um Fhógra Astuithe. Foráiltear don chumhacht nua reachtaíochta seo in Alt 15 den Acht Leasa Shóisialaigh agus Pinsean (Forálacha Ilghnéitheacha), 2013.

Leasa Sóisialach a Aisghabhadh

Saghas na scéime	Aisghafa €
Liúntas cúramóra	63,120
Liúntas míchumais	42,461
Liúntas cuardaitheora poist	86,234
Íocaíocht teaghlach aontuismitheora	88,030
Pinsean Stáit (seanaois)	5,928
Pinsean Easláinte	1,607
Iomlán	287,380

Achomhairc

Tá gníomhaireacht neamhspleách ann, an Oifig Achomhairc Leasa Shóisialaigh, a bhfuil Príomhoifigeach Achomhairc ina cheannas uirthi. Soláthraíonn seo seirbhís achomhairc do dhaoine nach bhfuil sásta le cinntí a rinne an Roinn Coimirce Sóisialaí ar cheisteanna a bhaineann lena dteidlíocht i leith íocaíochtaí leasa shóisialaigh.

In 2013, b'ann do shé achomharc i leith cinntí a rinne Oifigigh Chinntithigh a bhain leis an mBiúró. Dheimhnigh an Príomhoifigeach Achomhairc nárbh leor an gnáthnós imeachta achomhairc chun próiseáil éifeachtach na n-achomharc seo a chinntiú agus threoraigh sé go seolann na hachomharcóirí a n-achomhairc chuig an gCúirt Chuarda.

Go dtí seo, as na sé achomharc, chuir ceathrar a n-achomhairc faoi bhráid na Cúirte Cuarda Sibhialta go foirmiúil. Tá na ceithre chás uile ar feitheamh dátaí éisteachta.

I gcaitheamh 2013, d'éist an Chúirt Chuarda le hachomharc amháin a tugadh anonn ón mbliain roimhe sin. Dhearbhaigh an Chúirt Chuarda cinneadh an Oifigigh Chinntithigh sa chás sin.

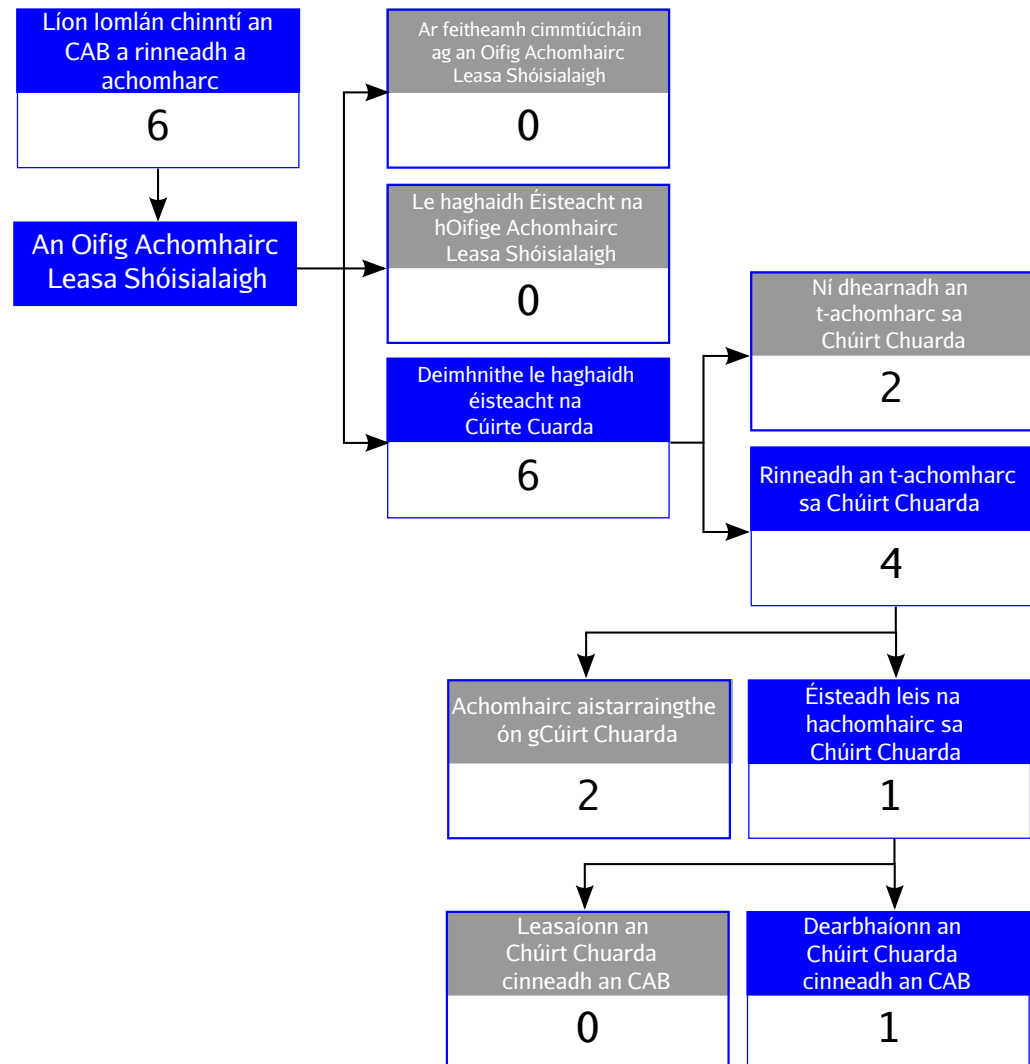
Aistarraingíodh dhá achomharc bhreise, a tugadh anonn ó 2012, chomh maith.

Amhail an 31 Nollaig 2013, tá dhá achomharc ann ó bhlianta roimhe seo os comhair na Cúirte Cuarda ar feitheamh cinntiúcháin.

Foireann

Fuair an Biúró Oifigeach Leasa Shóisialaigh an Bhiúró amháin breise in 2013, a mhéadaigh líon iomlán na foirne Leasa Shóisialaigh sa Bhiúró go dtí seisear.

Léaráid: Scéim Achomharc



Cuid a Cúig
Gníomhartha Leasa Shóisialaigh ag an mBiúró

[Fágadh an leathanach seo bán d'aon turas]

Cuid a Sé

Ionchúisimh choiriúla a eascraíonn ó imscrúduithe an Bhiúró

Réamhrá

Ag eascairt ó imscrúduithe faoinar thug an Biúró, de bhun a sainchúraim reachtúil, deimhníodh go raibh fianaise ann i leith sárúithe amhrasta ar chionta coiriúla agus, mar thoradh air sin, gabhadh roinnt daoine agus réitíodh comhaid a lorg treoruithe an Stiúrthóra Ionchúiseamh Poiblí (dá dtagraítear feasta mar 'an DPP') agus lean roinnt ionchúisimh choiriúla.

Réitíodh líon cásanna ó bhlianta roimhe sin i rith 2013 agus cuireadh tús le líon gníomhartha nua, ar aon chuma le blianta eile.

Seo a leanas nuashonrú ar na cásanna a tosaíodh roimh 2013 agus sonraí, chomh maith, ar stádas reatha na n-ionchúiseamh coiriúil a tosaíodh i rith 2012.

Bhí na cionta amhrasta a sainaithníodh i gcoinne na nAlt faoi na hAchtanna a leanas:

- An tAcht Comhdhlúite Cánacha, 1997;
- An tAcht um Cheartas Coiriúil (Cionta Gadaíochta agus Calaoise), 2001;
- An tAcht um Cheartas Coiriúil (Sciúradh Airgid agus Maoiniú Sceimhlitheoirí), 2010;
- An tAcht Comhdhlúite Leasa Shóisialaigh, 2001;
- An tAcht fán mBiúró um Shócmhainní Coiriúla, 1996 agus 2005;
- An tAcht um Chleachtais Éilitheacha Chomhlachtaí Poiblí, 1889;
- An tAcht um Éilliú a Chosc, 1916; agus
- An tAcht um Eitic in Oifigí Poiblí, 1995.

Cionta a bhaineann le cáin

Cás 1

Leagtar amach i dTuarascáil Bhliantúil 2012 gur gabhadh triúr daoine aonair i gcion i gcoinne Alt 1078 den Acht Fóc, 1997 i rith 2011.

Le linn 2013, ciontaíodh duine aonair amháin tar éis éisteach a cháis agus gearradh pianbhreith dhá mhí dhéag sa phríosún air a cuireadh ar fionraí ar feadh dhá mhí dhéag.

Phléadail an dara duine aonair ciontach sa Chúirt Chuarda Choiriúil agus cuireadh a chás ar athló go dtí 2014 le pianbhreith a ghearradh.

Deimhníodh go raibh an tríú duine aonair ciontach tar éis éisteacht iomlán an cháis sa Chúirt Chuarda agus gearradh pianbhreith ocht mí dhéag sa phríosún air a cuireadh ar fionraí agus gearradh fineáil €10,000 air.

Cuid a Sé

Ionchúisimh choiriúla a eascraíonn ó imscrúduithe an Bhiúró

Cás 2

Amhail a tuairiscíodh i dTuarascáil Bhliantúil 2012, cuireadh comhad faoi bhráid an DPP maidir le duine aonair amháin i dtaobh cionta amhrasta i gcoinne Alt 1078 den Acht FóC, 1997.

Éisteadh leis an Athbhreithniú Breithiúnach in 2012 agus d'eisigh an Chúirt Uachtarach a mbreithiúnas i rith 2013 agus rinne siad breithniú i gcoinne an chosantóra. Tá an cás anois liostaithe lena éisteacht sa Chúirt Choiriúil Speisialta in 2015.

I rith 2013, fuarthas treorú ón Stiúrthóir Ionchúiseamh Poiblí chun an duine aonair a chúiseamh in dhá chion. Cuireadh an cás ar athló go dtí 2014 agus tá sé os comhair na Cúirte Cuarda Coiriúla faoi láthair.

Cás 3

Amhail a dtugtar breac-chuntas air i dTuarascáil Bhliantúil, theip ar dhuine aonair amháin a cúisíodh in 2011 i gcion i gcoinne Alt 1078 den Acht Comhdhlúite Cánacha teacht i láthair sa chúirt agus eisíodh barántas dá ghabháil. Amhail ó 2013, tá sé fós i measc an phobail agus tá sé á long maidir leis an gceist.

Cúisíodh an duine aonair céanna, chomh maith, i gcion i gcoinne Alt 13 den Acht fán mBiúró um Shócmhainní Coiriúla, 1996-2005 a bhaineann le himeaglá a chur ar Oifigeach an Bhiúró. Theip air, chomh maith, teacht i láthair i gcúirt maidir lena chúiseamh sa Chúirt Chuarda agus eisíodh an dara barántas dá ghabháil.

Cás 4

Tá an Biúró fós ag leanúint le cás amháin ó 2007 a bhaineann le duine aonair atá cúisithe i gcion i gcoinne Alt 1078 den Acht FóC, 1997 a bhí faoi réir Athbhreithniú Breithiúnach.

Cionta a bhaineann le Leas Sóisialach

Cás 5

Tugadh faoi deara i dTuarascáil Bhliantúil 2012 gur cuireadh comhad faoi bhráid an DPP maidir le duine a gabhadh in 2011 mar gheall ar sháruithe amhrasta an Achta um Cheartas Coiriúil (Cionta Gadaíochta agus Calaoise), 2001.

Fuarthas treoruithe ón DPP in 2013 agus cúisíodh duine aonair in 156 cion ar leith faoin Acht um Chionta Gadaíochta agus Calaoise. Athchuireadh an cás go dtí 2014 lena éisteacht.

Bagairtí agus cionta imeaglaithe

Cás 6

Faoi mar a tuairiscíodh i dTuarascáil Bhliantúil 2012, athchuireadh duine aonair amháin chun teacht i láthair i gCúirt in 2013 tar éis gur phléadáil sé ciontach i gcion i gcoinne Alt 13 den Acht maidir le himeagla a chur ar Oifigeach an Bhiúró.

Déileáladh leis an gcás in 2013 agus gearradh pianbhreith príosúin trí bliana air agus cuireadh an dá mhí dhéag dheireanach ar fionraí.

Cionta a bhaineann le héilliú

Cás 7

Faoi mar a tugadh faoi deara i dTuarascáil Bhliantúil 2012, cuireadh cásanna cúigear daoine a raibh cúisimh i ndán dóibh nó a rinne cionta i gcoinne Alt 1(2) den Acht um Chleachtais Éillitheacha Chomhlachtaí Poiblí, 1889 arna leasú ag Alt 4(2) den Acht um Chosc ar Éilliú, 1916, ar athló go dtí 2013 lena n-éisteacht.

Éisteadh leis an gcás seo sa Chúirt Chuarda agus d'iontráil an DPP "*nolle prosequi*" le linn na trialacha maidir le gach ceann de na cúisimh mar gheall ar bhreiteacht finné.

Cuid a Sé
Ionchúisimh choiriúla a eascraíonn ó imscrúduithe an Bhiúró



Cuid a Seacht

Breithiúnais Mhóra chúirte i rith 2013

CAB v. Frederick Mallon agus Melanie Hackett

An 28 Meitheamh 2013, Neamhthuairiscithe (ex tempore) (An Ard-Chúirt, Feeney, J)

Fáltais ó choireacht – Ailt 3 agus 7, an tAcht FóC – iarratas déanta ag Príomhoifigeach an Bhiúró – lánúin cholscartha – airgead i gcuntas Éireannach éilithe ag an mbean chéile gur léi é mar chuid de shocrú colscartha – líomhnaigh an fear céile i ndiaidh an cholscartha gurbh ionann an t-airgead sa chuntas agus fáltais ó choireacht.

Bhain an cheist le cuntas bainc ina raibh suim airgid STG£120,012.78 á coimeád. D'éiligh an dara Freagróir ainmnithe an t-airgead seo. Bhí an chéad agus an dara Freagróir ainmnithe pósta agus d'éiligh an bhean chéile an t-airgead mar chuid de shocrú colscartha.

Bhí cás neamhghnách roimh an gcúirt inar thug an duine a líomhnaíodh a chruthaigh sé na sócmhainní coiriúla fianaise ó bhéal agus fianaise ar mhionnscribhinn gur chruthaigh sé féin na sócmhainní uile ó ghníomhaíocht choiriúil agus gur leag sé iad sa chuntas d'fhonn nach mbraithfí é. Rinne fórsa Póilíneachta Dheisceart na Breataine Bige an fhianaise seo a chomhthacú.

Thug an chúirt a mbreithiúnas, tar éis dóibh fianaise a chloisteáil lenar áiríodh teistiméireacht ó Frederick Mallon agus Melanie Hackett: "Bhí fianaise an Uasail Mallon soiléir agus díreach. Ba iad fáltais

a ghníomhaíochta coiriúla na cistí uile a cuireadh i dtaisce sa chuntas atá i gceist.

Chuimsigh an ghníomhaíocht sin go leor coireanna éagsúla a bhí dírithe ar mhótarfheithiclí agus áiríodh leo goid, páirteanna a bhaint de ghluaisteáin a goideadh lena n-athdhíol, goid in Éirinn agus sa RA agus úsáid gluaisteán ar mhaithe le héilimh chalaoiseacha árachais a dhéanamh agus falsú taifead maidir le gluaisteáin. Nuair a cuardaíodh a theach agus a áitreabh, aimsíodh earraí, ábhar, lena n-áirítear gluaisteáin dhóite, ar aon dul le fianaise an Uasail Mallon.

Níor dearbhaíodh aon chinn de na cistí a cuireadh i dtaisce sa chuntas do na Coimisinéirí loncaim sa Ríocht Aontaithe nó sa dlínse seo agus cuireadh i dtaisce iad ar an mbealach sin a thabharfadh le fios go raibh sé de mhian aige na cistí a choimeád faoi cheilt agus neamhaitheanta. Níl an cur síos éagsúil a rinne an Fhreagróir maidir le foinse na gcistí ar aon dul le fianaise an Uasail Mallon agus ní bheadh a cur síos inchreidte ach dá mbeinnse, a) sásta go raibh cur síos an Uasail Mallon ar fhoinsé na gcistí bréagach, agus b) go raibh cur síos Melanie Hackett (is é sin ainm an Uasail Mallon tar éis colscartha di), fíor, is é sin, cur síos an Fhreagróra, ar na cistí a bhí á dtuilleamh ag an Uasal Mallon. Ní dóigh liom é, mar gheall go gcreidim an tUasal Mallon nuair a deir sé nár thuill sé an t-airgead sin óna ghnólacht gléasra ar cíos agus ní thacaíonn an fhianaise dhoiciméadach leis an gcur síos sin, agus go deimhin, bhí cumas an Fhreagróra a bheith eolach ar fhoinsé na gcistí, de réir a fianaise féin, teoranta.

Ní féidir liom aon bhunús a shainathint,

Cuid a Seacht Breithiúnais Mhóra chúirte i rith 2013

ar an ábhar sin, a cheadódh an Freagróir chun é go léir nó aon chuid de a choimeád.

Má comhaontaíodh a hidirscaradh agus a colscaradh ar bhunús bréagach, ceist í sinn atá le réiteach aici féin agus a hiarfhear chéile."

Rinne an chúirt ordú faoi Alt 3 maidir leis an gcuntas bainc agus cheap siad Glacadóir faoi Alt 7 gan ordú ar bith maidir leis na costais.

Tá cinneadh na hArd-Chúirte á achomharc ag Melanie Hackett faoi láthair leis an gCúirt Uachtarach.

Na Príomhchásanna a Luadh

- McK v. GWD [2004] 2 IR 470
- PD -v- AF & Ors (an 6 Iúil 2012)
- Murphy -v GM [2001] 4 IR 113

CAB v. B & Daoine Eile

[2013] IEHC 302 (an Ard-Chúirt, Cross J, an 30 Iúil 2013)

Baineadh ordú Alt 2 maidir le sócmhainní a rinne difear don 21ú Freagróir leis an gcás.

Fáltais ó choireacht – nós imeachta – Ordú – Ex parte – Díscaoileadh – Dualgas cruthúnais – Alt 2 – Fianaise – Sciúradh

Airgid – Sciúradh Breosla

Lorg agus fuair an Biúró ordú de bhun Alt 2 maidir le sócmhainní, lena n-áirítear cuntas bainc an 21ú Freagróir ainmnithe.

Tá dualgas ar dhlíthí a dhéanann iarratas ex parte ar ordú dualgais faoi chúinsí arb ionann iad agus sárú bunúsach ar phrionsabail an nós imeachta chóir nochtadh iomlán agus ionraic a dhéanamh i leith gach ceiste ábhartha a bhfuil sé eolach orthu chun an breitheamh a chur ar an eolas fúthu agus iad siúd a bhaineann le hábhar i bhfeidhmiú lánrogha an Bhreithimh.

Mura gcomhlíonann an gearánaí dualgas an nochta, discaoilfidh cúirt an t-ordú ex parte agus féadfaidh siad aon fhaoisimh inter partes bhreise a dhiúltú cé go dtabharfadh na cúinsí údar le deonú an fhaoisimh sin.

Bhain an choiriúlacht as ar eascair an díospóid le scéim ilchasta chalaoiseach maidir le díosal marcáilte a thrasfhoirmiú (díosal talmhaíochta atá faoi dhliteanas cáin níos ísle ola, mál níos ísle, agus rátaí níos ísle CBL) agus le peitreal a shíneadh trí ábhair bhreise a chur ann.

Chuir an 21ú Freagróir i gcoinne an ordaithe ex parte faoi Alt 2 a dhéanamh ar an mbunús gur theip ar an mBiúró gach fíric ábhartha a nochtadh don chúirte nuair a bhí an t-iarratas faoi Alt 2 á dhéanamh.

Mhaígh an chúirt:

"Measaimse go ndearnadh an t-iarratas faoi a. 2 i leith na bhFreagróirí seo ar bhunús sciúradh breosla, seachas ar sciúradh airgid agus ina leith sin, níor comhlíonadh na dualgais nochta sa mhéid gur teipeadh ar bhreithmheas a thabhairt don chúirt maidir leis na míniúcháin a tugadh agus thar ceann an [21ú] Freagróra agus, mar gheall air sin, bhí gach ceann dá n-idirbhearta ina n-idirbhearta dlisteanacha tráchtála ar

thacaigh páipéarachas leo ó chuideachtaí dlisteanacha a d'fhéadfaí a sheiceáil agus níl aon líomhaintí maidir le sciúradh breosla á ndéanamh ag an mBiúró anois, dar ndóigh, i leith na bhFreagróirí seo.

Measaimse, fiú dá mbeadh cás maidir le sciúradh airgid á dhéanamh i leith na bhFreagróirí, ba cheart go mbeadh an chúirt curtha ar an eolas ar an bhfíric seo i bhfriotal soiléir.

I ndiaidh roinnt dóbartaíola, bhain mé an chonclúid amach, in ainneoin na féidearthachta go bhféadfadh go mbeadh an rath ar iarratas faoi a.2 a líomhnódh sciúradh airgid, dá gcuirfí na fíricí uile os comhair na cúirte, ní féidir liom an tuairimíocht a dhéanamh nó iarratas iomlán nua a dhéanamh thar ceann an Bhiúró.

Dá réir sin, deonaím an t-iarratas chun an t-ordú faoi a. 2 a ardú sa mhéid go ndéanann sé difear don 21ú Freagróir ainmnithe."

Tá cinneadh na hArd-Chúirte á achomharc faoi láthair ag an mBiúró leis an gCúirt Uachtarach.

Na Príomhchásanna a Luadh

- Michael Bambrick -v- Johanne Corbley [2005] IEHC 43
- FMcK agus DCST -v- BH Ltd [2006] IEHC 185
- Tate Access Floors Inc -v- Boswell [1990] 3 All ER 303

John Gilligan agus Daoine Eile v. an Biúró um Shócmhainní Coiriúla, Éire agus an tArd-Aighne

[2012] IEHC 609 (an Ard-Chúirt, Birmingham J, an 20 Nollaig 2013)

Rinne an Ard-Chúirt imeachtaí ar chuir John Gilligan, Geraldine Gilligan, Tracey Gilligan agus Darren Gilligan tús leo i leith an Bhiúró, na hÉireann agus an Ard-Aighne a dhíbhe.

Fáltais ó choireacht – iarratas an Bhiúró ar dhíbhe – mainneachtain pléadálacha – ráiteas an éilimh – cúis chaingne ar bith – mí-úsáid a bhaint as an bpróiseas – moill – lis pendens

Lorg na gearánaithe ordú dearbhaithe nach raibh an t-ordú a fuair an Biúró de bhun Alt 3 den Acht Fóc neamhbhunreachtúil agus dá réir sin, is amhlaidh a bhí an t-ordú forghéillte faoi Alt 4. Lorgaíodh damáistí mar gheall gur teipeadh cearta bunreachtúla an ghearánaí agus cearta a chosaint atá á gcosaint ag Coinbhinsiún Eorpach um Chearta an Duine.

Theip ar na gearánaithe Ráiteas Éilimh a sheachadadh agus sheachaid siad "Ráiteas Forais" ina ionad sin. B'éagsúil stíl agus leagan amach ná sin a mbeifí ag súil leis ach chuir sé le formhuiniú an éilimh.

Thug an chúirt faoi deara, nach bhféadfaí machnamh a dhéanamh leis na himeachtaí a dhíbhe, ar an

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ngnáthbhealach, mar gheall ar mhoill roinnt seachtainí le pléadail a sholáthar, go háirithe nuair a chuirtear san áireamh gur bhain an gearánaí go leor amach maidir le Ráiteas Éilimh a sholáthar trí “ráiteas forais” a sholáthar. Ní mór caitheamh leis an iarratas i gcomhthéacs níos fairsinge, áfach.

Ba é an cúlra níos fairsinge ná gur tosaíodh na himeachtaí an 21 Samhain 1996 ag Priomhoifigeach an Bhiúró um an dtaca sin agus gur eascair go ndearnadh ordú an 16 Iúil 1997 ag an Ard-Chúirt de bhun Alt 3 den Acht FóC. Chuir na gearánaí in aghaidh an ordaithe seo ar bhonn aonair agus le chéile agus rinne an Chúirt Uachtarach machnamh air seo, ach rinne siad líon mór de na hiarratais sin a dhíbhe.

Chuir na gearánaithe in aghaidh an ordaithe seo faoi Alt 3 de bhun Alt 3(3) den Acht FóC. An 20 Nollaig 2011, sholáthair an Ard-Chúirt breithiúnas tar éis éisteacht Alt 4. Tá iad siúd faoi réir achomharc, faoi láthair, os comhair na Cúirte Uachtaraí.

Mhaígh an Biúró go ndearnadh na saincheisteanna a thug an toghairm iomlánach láithreach a réiteach cheana féin nó gur cheart go réiteofaí iad cheana féin nó go bhfuil siad á réiteach sna hachomhairc atá ar feitheamh os comhair na Cúirte Uachtaraí.

Bhí sé ina chonclúid ag an gCúirt:

"... Tá orm an chonclúid a bhaint amach gurb ionann na himeachtaí reatha agus mí-úsáid próisis. Go háirithe sa chás go bhfuil na ceisteanna a lorgaítear iad a thabhairt chun solais arís, os comhair na Cúirte Uachtaraí cheana féin, ní hamháin den chéad uair. Níl amhras ar bith orm go dteipeann ar na himeachtaí le haon chúis réasúnta ghníomhaíochta a thabhairt chun solais agus go bhfuil siad cráiteach agus mar dhea, ba cheart iad a dhíbhe, de bhun O.19, r. RSC agus de bhun dhlínse dhúchais na Cúirte.

Sa mhéid go bhféadfaí a thabhairt le tuiscint nár foirmlíodh na saincheisteanna, faoi mar a chuirtear faoinár mbráid anois iad, san fhoirm reatha, mar sin, i mo thuairim, cás clasaiceach atá ann ina bhfuil feidhm ag Henderson v Henderson [1884] 6Q.B. 288.

Tá orm an chonclúid a bhaint amach gur tugadh faoi na himeachtaí reatha mar gheall gur síleadh go raibh sé ina bhuntáiste beartach imeachtaí a eisiúint a d'fhéadfadh tacaíocht a chur ar fáil do chlárúchán lis pendens.

Stair fhadálach agus chasta í stair na n-imeachtaí idir na gearánaithe agus na cosantóirí de réir caighdeáin ar bith. Faoi mar a thugann an Dr Paul McDermott le fios sa chaibidil réamhráiteach le Res Judicata agus Double Jeopardy, bunphrionsabal den dlí comóna is ea an tuairim gur cheart go mbeadh críochnaitheacht éigin leis an dlíthíocht. Tugtar air chomh maith, faoi mar a thugann sé le fios, i nDlí na Róimhe, Dlí Hiondúch, Dlí Treibhe na hAfraice, Dlí

Indiaigh Dhúchasacha Mheiriceá, Dlí Canónach, agus go leor cóid nua-aimseartha shibhialta. Níl amhras ar bith orm go bhfuil na gearánaithe suaite go mór faoin méid a raibh an Biúró um Shócmhainní Coiriúla (CAB) ag iarraidh a bhaint amach. Ní ionad dom ar chor ar bith go ndéanfaidís iarracht cur in aghaidh agus frustrachas a chur ar an CAB ina gcuid dianiarrachtaí. Bheadh súil leis, i gcás inar sainaithníodh pointe mór tábhachta, go beidís ag iarraidh tabhairt faoi agus go mbeadh drogall orthu scaoileadh leis. Tá teorainn ar chomh minic agus ar cé mhéid bealaí éagsúla is féidir an pointe céanna a argóint, áfach. Tá teorainn ar cé chomh fada agus cé chomh minic is féidir aon druma ar bith a bhualadh. Baineadh an teorainn sin amach anois, agus más ea, sáraíodh í, go deimhin féin.

Rinneadh na himeachtaí a dhíbhe mar gheall ar easpa cúis chaingne, agus gur díchuireadh an *lis pendens*.

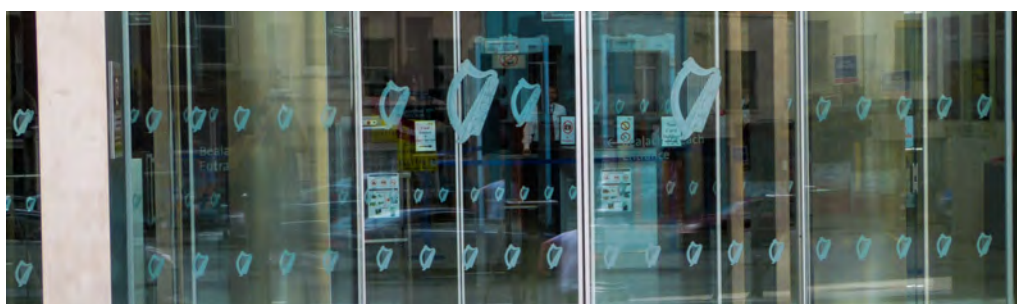
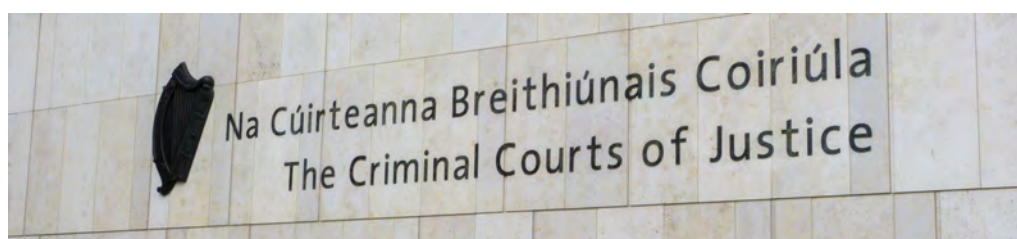
Rinneadh na costais a dhámhachtain ar an mBiúró.

Tá an cinneadh á achomharc faoi láthair ag muintir Gilligan leis an gCúirt Uachtarach.

Na Príomhchásanna a Luadh

- Damache -v- an Stiúrthóir Ionchúiseamh Poiblí & agus Daoine Eile [2012] 2 ILRM 153
- Henderson -v- Henderson [1844] 6 QB 288

Cuid a Seacht
Breithiúnais Mhóra chúirte i rith 2013



Cuid a hOcht

Forbairtí Idirnáisiúnta

An Pheirspictíocht Idirnáisiúnta

Mar ghníomhaíocht túsline sa chomhrac i leith coiriúlachta, braitheann cumas an Bhiúró chun tabhairt faoin bhfeidhm seo, mar aon leis an rath a bhí orthu go dtí seo, bunaithe ar a gcur chuige ilghníomhaireachta agus ildisciplíneach, le tacaíocht ó shraith uathúil prionsabal dlíthiúil. Leanann an Biúró le ról tábhachtach a bheith acu i gcomhthéacs an fhorfheidhmithe dlí ar leibhéal idirnáisiúnta.

An Oifig Aisghabhála Sócmhainní (OAS)

In 2011, ghlac an Coimisiún Eorpach le tuarascáil ar fheidhmiú Oifigí Aisghabhála Sócmhainní (OASanna) a bhunaigh Ballstáit chun coireacht eagraithe a chomhrac. Trí shócmhainní a fuarthas go mídhleathach a shainaithint laistigh dá ndlínse féin agus malairt na faisnéise ábhartha a éascú ar leibhéal Eorpach, cabhraíonn na hoifigí seo le cosc a chur ar choirpigh as brabúis choiriúla a bhaint amach. Is iad an Biúró an OAS ainmnithe le haghaidh na hÉireann.

Grúpaí trasnáisiúnta iad grúpaí coiriúla agus faigheann siad sócmhainní i ndlínsí eile seachas a ndlínse féin. Is é cuspóir OAS chun Ballstáit a éascú ina gcuid iarrachtaí chun sócmhainní coiriúla a shainaithint agus a rianú i mBallstáit eile. Uirlisí tábhachtacha iad na OASanna i mBallstáit san obair sin.

Rinne an Biúró teagmháil ghníomhach le OASanna Ballstát eile chun imscrúduithe a chur chun cinn agus chun cabhrú le

Ballstáit eile lena n-iarratais ar chúnamh.

I gcaitheamh 2013, fuair an Biúró fiche a cúig iarratas ar chúnamh agus sheol siad sé iarratas.

Oibríochtaí Idirnáisiúnta

Ó pheirspictíocht oibríochtúil, leanann an Biúró le baint a bheith acu i líon oibríochtaí idirnáisiúnta. Féadfaidh baint an Bhiúró sna hoibríochtaí siúd bheith éagsúil, ag brath ar chúinsí an cháis. D'fhéadfadh faisnéis leanúnach a sholáthar a bheith i gceist leis le cúnamh a thabhairt le himscrúdú i ndlínse eile. Níos minice, is éard a bheidh i gceist leis ná ról gníomhach a ghlacadh i spriocanna coiriúla agus a sócmhainní a rianú i gcomhar leis gníomhaíochtaí dá samhail i ndlínsí eile.

Europol

Leanann an Biúró a ról a chomhlíonadh mar phríomhghníomhaireacht forfheidhmithe dlí na hÉireann i líon oibríochtaí idirnáisiúnta atá ar siúl faoi láthair atá á mbainistiú ag Europol. Tá na hoibríochtaí seo ag díriú ar ghníomhaíochtaí dronganna coireachta eagraithe nach dtugann aon teorainneacha faoi deara agus a dhéanann iarracht chun teacht i dtír ar na deiseanna a chruthaíonn saoirse ghluaiseachta trasna teorainneacha idirnáisiúnta ina ngníomhaíocht choiriúil nó chun an ghníomhaíocht sin a éascú.

Thuairiscigh Tuarascáil Bhliantúil 2012 ar chomhoibriú idirnáisiúnta líon tíortha Eorpacha maidir le hOibríúchán Oakleaf. Leanann an Biúró ag oibriú go dlúth san oibríúchán seo le Europol agus leis na

Cuid a hOcht Forbairtí Idirnáisiúnta

tíortha Eorpacha.

thoradh air sin.

Interpol

Gníomhaireacht is ea Interpol ina bhfuil ballraíocht eagraíochtaí póilíneachta in aon chéad agus nócha tír ar fud an domhain. Is í príomhfheidhm na gníomhaireachta chun imscrúduithe intíre a éascú a sháraíonn teorainneacha náisiúnta agus idirnáisiúnta. D'úsáid an Biúró an ghníomhaireacht seo i líon imscrúduithe faoinar tugadh in 2013.

CARIN

In 2002, rinne an Biúró agus Europol comhdháil a chomhóstáil i mBaile ag Óstán Camden Court. Cleachtóirí forfheidhmithe dlí agus breithiúnacha a bhí i measc na rannpháirtithe.

Ba é cuspóir na comhdhála chun moltaí a chur i láthair i dtaca le brabúis na coireachta a shainaithint, a rianú agus a urghabháil. Ar cheann de na moltaí a tháinig chun solais



sna ceardlanna, bhí machnamh a dhéanamh ar líonra neamhfhoirmiúil teagmhálaithe agus grúpa comhoibritheach i limistéar um shainaithint agus aisghabháil sócmhainne coiriúla. Bunaíodh Líonra Idirghníomhaireachta Aisghabhála Sócmhainní Camden (CARIN) mar

Is í aidhm CARIN chun feabhas a chur ar éifeachtacht na n-iarrachtaí chun brabúis neamhcheadaithe a bhaint de choirpigh.

Tharla seoladh oifigiúil Líonra CARIN na ngníomhaireachtaí Aisghabhála Sócmhainní i rith Chomhdháil Bhunaithe CARIN sa Háig, i Meán Fómhair 2004.

Tá rúnaíocht bhuan CARIN bunaithe i gceanncheathrú Europol ag an Háig. Rialaíonn Coiste Stiúrtha naonúr comhaltaí agus Uachtaránacht rothlach an eagraíocht.

I rith 2013, bhí líon Cruinnithe an Ghrúpa Stiúrtha i mBaile Átha Cliath ar bun ag an mBiúró sa ról a bhí acu mar óstach le hUachtaránacht CARIN. Sa mhullach air sin, chuir an Biúró Cruinniú Ginearálta Bliantúil CARIN ar bun a bhí ar siúl ag Ospidéal Ríoga Chill Mhaighneann, Baile Átha Cliath an 16 agus an 17 Bealtaine 2013. D'oscail an tAire Dlí agus Cirt agus Comhionannais, an tUasal Alan Shatter, T.D., an Chomhdháil. Chruthaigh AGM CARIN cuid de na himeachtaí oifigiúla, chomh maith, a bhí ar siúl i gcomhar le hUachtaránacht na hÉireann ar an Aontas Eorpach sa chéad sé mhí in 2013.

D'fhreastail rannpháirtithe ó gach cearn den domhan ar AGM CARIN agus rinneadh ionadaíocht do líon gníomhaireachtaí eile atá cosúil le CARIN ag an gcruinniú seo chomh maith.

Ba mhian leis an mBiúró buíochas a ghabháil leo siúd uile a bhí bainteach agus a rinne imeacht an-rathúil as an imeacht, tá buíochas tuillte ag foireann na Roinne Dlí agus Cirt agus Comhionannais agus ag na Fórsaí Cosanta a chabhraigh leis an ionad nua a réiteach agus a sholáthar iompar chuig agus ón imeacht.



An Caidreamh leis an Ríocht Aontaithe

Tá caidreamh uathúil ag an mBiúró leis na húdaráis sa RA, nuair a chuirtear san áireamh gurb í an t-aon tír a bhfuil teorainn talún againn leo agus tá forbairt tagtha ar an gcaidreamh idir an dá dhlínse le himeacht na mblianta.

Chomhdháil um Choireacht Eagraithe Trasteorann

Tugann an Chomhdháil um Choireacht Eagraithe Trasteorann an deis do gach gníomhaireacht forfheidhmithe dlí ón dá thaobh den teorainn chun casadh ar a chéile agus athbhreithniú a dhéanamh ar an gníomhaíochtaí a tharla le bliain anuas mar aon le pleanáil a dhéanamh don bhliain amach rompu. Ina theannta sin, tugann sí an deis chun eolas agus taithí a mhalartú agus chun dea-chleachtas a shainaithint in aon limistéar ar leith comhoibrithe.

Grúpa Breosla Trasteorann agus Grúpa Máil Trasteorann.

Leanann an Biúró le páirt a ghlacadh sa Ghrúpa Breosla Trasteorann agus sa Ghrúpa Máil Trasteorann.

Cuairteanna ar an mBiúró

Leanann an rath a bhíonn ar an mBiúró le haird idirnáisiúnta a mhealladh. I rith 2013, d'éascaigh an Biúró cuairteanna ag toscairí iasachta a chuimsigh réimse de dhisciplíní, náisiúnta agus idirnáisiúnta.

Cruthaíonn baint leanúnach an Bhiúró in imscrúduithe a bhfuil toise idirnáisiúnta acu, an deis chun cur leis an bhfreagairt idirnáisiúnta dlí agus faisnéis a sholáthar don fhreagairt sin don bhagairt leanúnach ó ghníomhaíocht eagraithe thrasnáisiúnta choiriúil. Sa mhullach air sin, tugann an bhaint seo an deis don Bhiúró a taithí a roinnt.

Cuid a hOcht
Forbairtí Idirnáisiúnta



Cuid a Naoi

Conclúidí

I rith 2013, lean an Biúró ag tabhairt faoin sainchúram reachtúil agus le díriú ar fháltais ó iompar coiriúil, agus leas á bhaint as forálacha na reachtaíochta um Fháltais ó Choireachta, loncaim agus Leasa Shóisialaigh, sa chás gur cuí. Gaireadh go hiomlán na forálacha a bhronnann an chumhacht ar an mBiúró chun cur chuige ilghníomhaireachta, ildisciplíneach a úsáid maidir leis seo.

Lean an Biúró le díriú ar shócmhainní a bhí ag eascairt ó réimse d'iompar coiriúil amhrasta, lena n-áirítear gáinneáil ar dhrugaí, calaois, goid, sciúradh agus smuigléireacht breosla agus an trádáil mhídhleathach tobac. D'eascair suimeanna de bhreis ar €1.035 milliún as na himscrúduithe faoinar thug an Biúró agus as na himeachtaí agus na gníomhartha iarmharacha, a seoladh ar aghaidh chuig an státchiste faoin reachtaíocht um Fháltais ó Choireacht. Anuas air sin, bailíodh €5.4 milliún in loncam agus aisghabhadh de bhreis ar €287,000 de ró-íocaíochtaí Leasa Shóisialaigh.

Go hidirnáisiúnta, lean an Biúró ag dul i gcomhairle le, agus sa chás cuí, ag tabhairt faoi imscrúduithe ar aon dul leis na húdaráis forfheidhmithe dlí agus bhreithiúnacha ar fud na hEorpa agus ar fud an domhain chun díriú ar shócmhainní a d'eascair ó iompar amhrasta coiriúil.

Lean an Biúró lena gcaidreamh a fhorbairt le Interpol, Europol agus le CARIN. Mar an Oifig ainmnithe Aisghabhála Sócmhainní (OAS) in Éirinn, leanann an Biúró le breis forbartha a dhéanamh ar naisc fheabhsaithe

forfheidhmithe dlí le Ballstáit eile an AE. Lean an Biúró ag oibriú ar Choiste Stiúrtha CARIN agus ghlac siad le hUachtaránacht CARIN i rith 2013.

Leanann an Biúró le straitéisí a fhorbairt lena chinntiú, pé áit ar féidir, go ndírítear ar shócmhainní, i gcomhairle le hinstiúidí airgeadais, sa chás cuí, ionas go ndiúltaítear nó go mbaintear brabúis sócmhainní nó gnóthachain ó iompar coiriúil de choirpigh amhrasta.

Faoi mar a tugadh faoi deara i dTuarascálacha Bliantúla roimhe seo, níor líonadh ceann de na poist Aturnae a sannadh don Bhiúró ó Oifig an Phríomh-Aturnae Stáit go dtí seo. Mar iarracht chun dul i ngleic leis an gceist seo, sheol an Biúró, i gcomhairliúchán le hOifig an Phríomh-Aturnae Stáit, plean gnó roimhe seo a lorg ionadú foirne sa limistéar seo.

Agus iad ag tabhairt faoina gcuid cuspóirí, leanann an Biúró le hidirchaidreamh dlúth a dhéanamh leis an nGarda Síochána, na Coimisinéirí loncaim, an Roinn Coimirce Sóisialaí agus an Roinn Dlí agus Cirt agus Comhionannais le straitéis shoiléir a fhorbairt a dhíreoidh ar shócmhainní agus brabúis a eascraíonn ó iompar coiriúil. Meastar gurb uirlis éifeachtach an straitéis seo sa chomhrac foriomlán i leith na coireachta.

I rith 2013, cuireadh an tsuim iomlán €6,744,060.52 ar aghaidh chuig an Lárchiste mar thoradh ar ghníomhartha an Bhiúró um Shócmhainní Coiriúla.

Cuid a Naoi
Conclúidí

[Fágadh an leathanach seo bán d'aon turas]

Aguisín

Cuspóirí agus feidhmeanna an Bhiúró

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

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

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

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

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

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

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

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

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

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

(d) ar iarraidh an Aire go n-imscrúdóidh agus go deimhneoidh Leas Sóisialach, de réir mar is iomchuí, aon éileamh

Aguisín

Cuspóirí agus feidhmeanna an Bhiúró

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

agus áirítear ar bhearta den sórt sin, de réir mar is iomchuí, faoi réir aon chomhaontú idirnáisiúnta, comhoibriú le haon fhórsa póilíní, nó aon údarás, arb údarás é ag a bhfuil feidhmeanna aisghabhála fáltas ó choireacht, cánach nó slándála sóisialta, in aon chríocha nó stát seachas an Stát.

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

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

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

Nótaí

**An Biúró um
Shócmhainní Coiriúla
Cearnóg Fhearchair
Baile Átha Cliath 2
Éire**