CRIMINAL
ASSETS
BUREAU

Annual Report

2015

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

This report was compiled and designed by the CAB Annual Report Committee 2015.

Contents

Contents....................i
Letter from Commissioner of the Garda Síochána to Minister for Justice & Equality.....v
Letter from Chief Bureau Officer to Commissioner of the Garda Síochána..................vii
Foreword xi

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

The Bureau *1*
Finance *1*
Objectives and functions *1*
Chief Bureau Officer *2*
A body corporate *2*
Bureau officers and staff....................*3*
Staffing Levels....................*3*
Anonymity *4*
Bureau Legal Officer *4*
Structure of the Bureau *4*
Chief State Solicitor's Office *4*
Divisional Profilers *5*
TACTIC....................*5*

Two: Criminal Assets Bureau Investigations

Investigations *7*
Section 14 ....*7*
Section 14A *8*
Applications made during 2015 ....*8*

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

Introduction *9*
Section 2 review *10*
Valuation breakdown *11*
Section 3 review *11*
Section 3(3) review *14*
Geographical breakdown *14*
Property *14*
Vehicles *15*
Section 4(1) & 4A *15*
Section 6....................*16*
Section 7....................*17*

Four: Revenue actions by the Bureau

Overview....................*19*
Tax Functions *19*
Tax Assessments....................*19*
Tax Appeals *19*
Legislation *19*
Appeals to the Appeal Commissioners....................*20*

Contents
(continued)

Appeals Admitted......20
Appeals Refused......20
Case 1......20
Case 2......21
Case 3......21
Case 4......21
Case 5......21
Case 6......21
Case 7......22
Case 8......22
Case 9......22
Appeals to the Circuit Court......22
Collections......23
Recoveries......23
Demands......23
Sheriff Actions......23
Circuit Court......23
High Court......23
Judgements......23
Prosecutions......23
Pascal Kelly......23
Thomas Murphy......23
Customs & Excise functions......24
Revenue tables......26

Five: Social Welfare actions by the Bureau
Overview......29
Savings......29
Overpayments......29
Recoveries......29
Appeals......30

Six: Criminal Prosecutions arising from investigations of the Bureau
Introduction......31
Tax Related Offences......31
Case 1......31
Case 2......31

Seven: Significant Court Judgments during 2014
CAB v. Niall O'Donoghue (otherwise Simon Gold, Anglo Irish Global Ltd, & Kurt Lauridsen......33
DPP v. Thomas Murphy......45

Eight: International developments
The international perspective......51
Asset Recovery Office......51

contents
(continued)

International Operations......*51*
Europol......*51*
Interpol......*52*
CARIN......*52*
ALEFA......*53*
ARIN-EA......*53*
Relationship with the United Kingdom......*54*
Cross Border Organised Crime Conference......*54*
Cross Border Fuel Group & Cross Border Excise Group......*54*
Visits to the Bureau......*54*

Nine: Conclusions *55*

Appendix: Objectives and Functions of the Bureau......*57*

Contents
(continued)

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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 2015 Annual Report of the Criminal Assets Bureau.

The report outlines the activities of the Bureau during the course of 2015, 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 2015, devoted considerable efforts at tackling the criminal proceeds which are generated from a broad range of criminal activity, focussing on all forms of property related crime. In this regard, the Bureau has engaged in extensive cooperation with law enforcement agencies in Northern Ireland, both the PSNI, HMRC and the National Crime Agency.

This remains an important focus of the Bureau's efforts in circumstances where the international aspects of investigations have become more pronounced.

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

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

The Bureau continues to be an active member of the Camden Asset Recovery Inter-Agency Network (CARIN) and to maintain its effectiveness at an international level as the designated Asset Recovery Office (ARO) in Ireland, utilising these networks to achieve its objectives.

In addition, I am pleased to note the developments which have taken place in respect of ongoing training of staff at the Bureau in particular, the emphasis of training additional Divisional Asset Profilers.

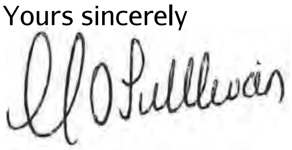
This initiative is particularly effective in tackling individuals involved in criminal activity at a local and community level which has been an area of concern for some time.

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

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

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 the Commissioner of the Garda Síochána

Dear Commissioner

It is my pleasure to present to you the 20th Annual Report of the Criminal Assets Bureau for the calendar year 2015. 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. In compliance with its statutory obligations, the report sets out the activities of the Bureau throughout the year in targeting the proceeds of crime.

During the year, the Bureau has pursued the policy of recent years by striving to achieve the optimum outcomes from its existing resources by adopting a balanced approach between commencing court proceedings under the Proceeds of Crime legislation, while simultaneously bring existing court proceedings from previous years to a successful conclusion. As a result in the current year, the proceeds of crime actions, together with actions under the Revenue and Social Protection provisions yielding in excess of €3.8 million to the exchequer.

During the year 2015, thirteen new applications were brought before the High Court under the Proceeds of Crime legislation. Once again, the majority of these actions were taken arising from the proceeds of drug trafficking. In addition, actions were taken against persons suspected of involvement in a wide variety of criminal conduct, most notably in respect of criminal proceeds arising from organised crime groups engaged primarily in burglary crime and crime groups operating in rural areas of the country.

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

Specifically, the Criminal Assets Bureau, using appropriate Revenue provisions, forwarded in excess of €2 million to the Central Exchequer and also recovered in excess of €185,354 in respect of overpayments under Social Welfare provisions.

The strategy of the Bureau to co-ordinate its activities in a manner which takes cognisance of the Policing Plans of the Garda Síochána and the strategies of the Revenue Commissioners and the Department of Social Protection has been continued in 2015. In all cases involving alleged criminal law breached, the Bureau's role is carefully managed having regard to the primary functions of the Garda Síochána and in some instances, the Revenue Commissioners in ensuring that the appropriate remedies are pursued in respect of criminal conduct.

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

This years report refers to a number of criminal investigations undertaken by the Bureau throughout the year, some of which have resulted in proceedings before the Criminal Courts. The prosecutions in question related to criminal offences under Revenue legislation together with an offence under the Criminal Assets Bureau Act. One such case, t*he DPP v Thomas Murphy,* which was concluded before the Special Criminal Court is referred to in some detail, due to the level of public interest which the case attracted, together with the considerable resources required to conclude the matter. In this regard, I wish to take the opportunity to express my appreciation to the Bureau Officers involved in the case for their hard work and dedication which ultimately led to the proceedings being brought to a successful conclusion.

The Bureau's ongoing commitment in recent years towards raising the level of expertise at its disposal through the provision of appropriate training for all personnel was accelerated during 2015. In this regard, the Divisional Assets Profiler Training Programme was extended. The primary aim of this development is to enhance the Bureau's effectiveness through the provision of training to related agencies.

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

The Bureau continues to develop its relationships with Interpol, Europol and Camden Assets Recovery Inter-Agency Network (CARIN). This year's report details some major developments by way of international cooperation in investigations undertaken by the Bureau. A number of cases are outlined in considerable detail which demonstrates the level of co-operation engaged in and the success achieved as a result. In addition, on the international level, the Bureau continues to represent Ireland at the platform of the Asset Recovery Offices.

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

The Bureau has enhanced its communications capacity with the public as well as with professional bodies, through the increased use of social media. The position remains, however, that the primary focus of the Bureau is to target assets derived from proceeds of crime held by or for the benefit of serious organised criminals operating at a national and at international levels. In this regard, the Bureau had its first seizure of Bitcoin, the cryptographic currency during the year.

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

Over the past number of years, the Bureau has had to adapt and change in response to the changing patterns of criminal behaviour. The requirement for international cooperation between law enforcement agencies has increased to the point where virtually every investigation currently underway has some international aspect to it. All the indicators suggest that this trend will continue.

Nonetheless the Bureau has demonstrated its effectiveness and its ability to meet the challenges posed by these developments and facing into its twentieth year, to remain central to the overall law enforcement response to serious and organised crime in this jurisdiction.

On the domestic front, the core priority of the Bureau's policy is to support efforts to combat criminal conduct at local community level and the Criminal Assets Divisional Profiler Programme constitutes a major part of that effort. The total compliment of trained Divisional Asset Profilers at the end of 2015 is one hundred and eighty five members of An Garda Síochána, fifteen Officers of the Revenue Commissioners and three Officers of the Department of Social Protection.

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 solicitors and staff allocated by the Chief State Solicitor to the work of the Bureau. In addition, I wish to congratulate the staff of the Chief State Solicitors Office attached to the Bureau on having received the overall Public Sector Legal Award for the second successive year. I also wish to acknowledge the contribution of Legal Counsel engaged by the Bureau.

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. This is an inevitable reality given the structure of the Bureau and as a result it has given rise to the emphasis on maintaining a strong and very resourced system for staff training which has been put in place in recent years.

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

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

Finally, as this is my final report as Chief Bureau Officer, I wish to acknowledge the high level of professionalism, dedication and commitment demonstrated by all Bureau officers and staff of the Bureau while I have served in this position. I wish the newly appointed Chief Bureau Officer every success for the future.

It has been a great honour for me to have had the opportunity to have served as Chief Bureau Officer for the past six years.

Yours sincerely

Eugene Corcoran

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EUGENE CORCORAN
ASSISTANT COMMISSIONER
CHIEF BUREAU OFFICER

3rd August 2016

Foreword

Section 21 Report

This is the 20th Annual Report of the activities of the Criminal Assets Bureau (hereinafter referred to as "the Bureau") and covers the period from 1st January 2015 to 31st December 2015 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 2015.

Foreword
Section 21

View of the Four Courts, Dublin

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 in the table 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 2015

Description	Amount €	
	2014	2015
Pay	5,500,000	5,681,000
Non-pay	1,154,000	997,000
Total	6,654,000	**6,678,000**

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 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.

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. At the time of writing Eugene Corcoran has been promoted to the rank of Assistant Commissioner within An Garda Síochána.

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

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

A body corporate

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

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

The Court set out:

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

…

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

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

Bureau officers and staff

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

Officers of the Bureau are:

A. members of the Garda Síochána;

B. officers of the Revenue Commissioners; and

C. officers of the Department of Social Protection.

Officers are seconded from their parent agencies.

Staff of the Bureau consist of:

I. the Bureau Legal Officer;

II. professional members of staff of the Bureau;

III. administrative and technical members of staff of the Bureau.

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

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

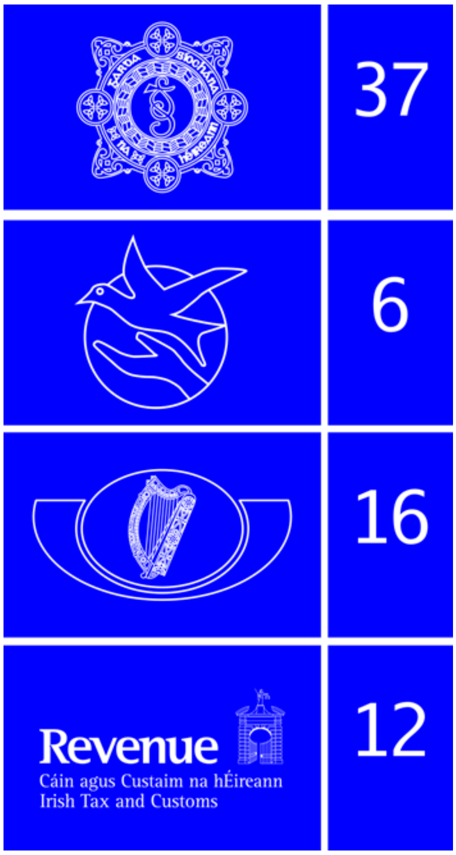
During 2015, the existing three Garda vacancies were filled. However, due to a retirement, a further Garda vacancy arose in April 2015. It is anticipated that this Garda vacancy will be filled during 2016.

At the end of 2015, two Social Welfare Higher Executive Officer vacancies existed. It is anticipated that these vacancies will be filled in early 2016.

As a result of the promotion of an Executive Officer in November 2014, a vacancy still exists in the Administration Section of the Bureau. It is expected that this vacancy will be filled through the Department of Justice and Equality during 2016.

Staffing Levels

Multi-agency authorised levels



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 and Superior Courts.

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

During 2015 the CSSO was staffed as follows:

2 solicitors;

2 legal executives; and

2 clerical officers.

The vacancy of one solicitor which has been unfilled since 2009 was filled in 2015.

Finally, in 2015 the CSSO once again won the "Public Sector Legal Team of the Year" award at the annual Irish Law Awards. In doing so it repeated its success of 2014 when it became the first of any section of the Chief State Solicitor's Office, DPP, CPSO, AGO or Revenue Solicitors to be so recognised.

Divisional Profilers

During 2015, the Divisional Criminal Assets Profiler Training Programme continued to be reviewed and in April 2015, a further Profiler Training Programme took place whereby forty nine additional Gardaí were trained. At the end of 2015, the number of trained Divisional Criminal Asset Profilers stood at two hundred and three within the jurisdiction, as follows:

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

The role of the Divisional Criminal Asset Profilers is to liaise with and assist the Bureau in the course of investigations within their respective Garda Divisions and Districts.

In addition, Divisional Criminal Asset Profilers prepare profiles on criminals operating within their area and refer them to the Bureau for consideration of action pursuant to the Bureau's statutory remit.

TACTIC
(The Asset Confiscation and Tracing Investigator's Course)

The Asset Confiscation and Tracing Investigator's Course was developed by members of the Criminal Assets Bureau to provide specific training in Asset Tracing and Financial Investigations to members of the Bureau.

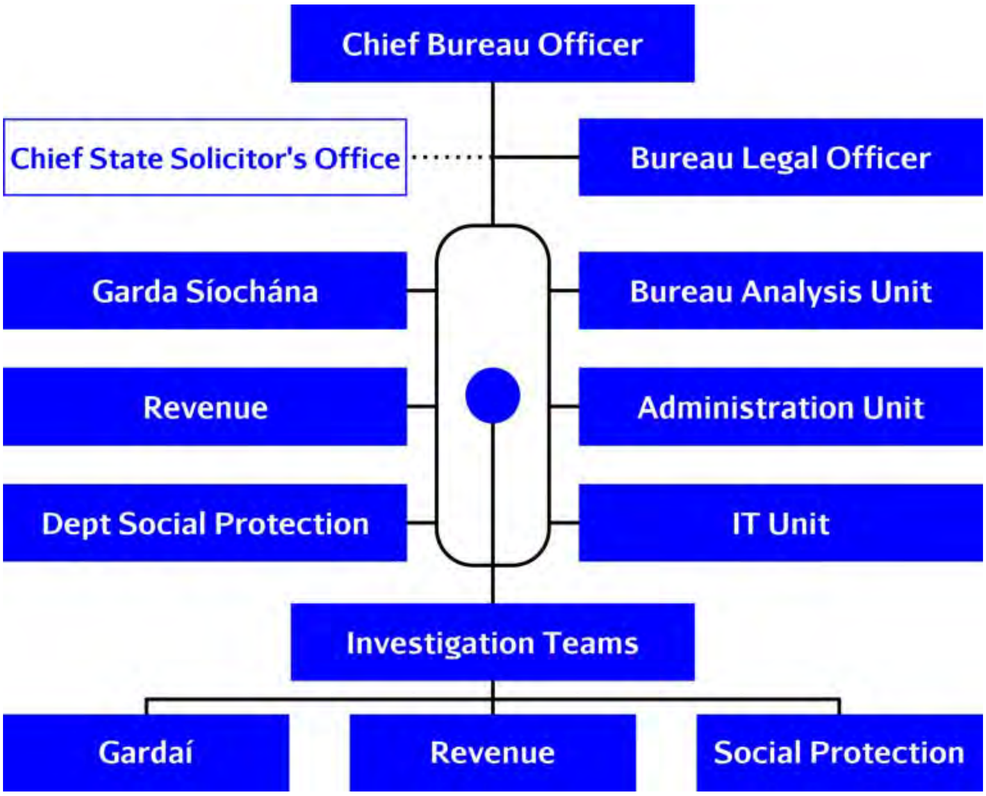
The Asset Confiscation and Tracing Investigator's Course is a concentrated four module educational course run in conjunction with the Garda Training College in Templemore, Co Tipperary. A number of legal experts and Government agencies have participated in lecturing to the course. The course is structured to include all aspects of the work of the Bureau with particular emphasis on:

- Asset Identification / Proceeds of Crime Procedures
- Financial Profiling & Analysis / Money Laundering
- Digital Forensics / Cyber Currency

Twelve members of the Bureau have completed the four modules of the course in November 2015. A second group of students is scheduled to complete Module 1 in May 2016 and are due to complete Module 2 in September 2016.

Discussions are continuing between the Bureau and the Garda College with a view to obtaining accreditation of the course with a third level institution in order to give a professional qualification to investigators.

Diagram: Organisation of the Bureau



Part Two
Criminal Assets Bureau Investigations

Investigations

During 2015, Bureau Officers continued to exercise the powers and duties vested in them under Section 8 of the Act.

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

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

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

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

The Bureau conducted its investigations throughout 2015 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 Drugs and Organised Crime Bureau (DOCB), the National Bureau of Criminal Investigation (NBCI), the Special Detective Unit (SDU) and the Security and Intelligence Section, Garda Headquarters.

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

The Bureau continued to cooperate with the Special Investigation Units of the Department of Social Protection in respect of their investigations in 2015.

This continued assistance received has been critical to the success in targeting the proceeds of criminal conduct during 2015.

Section 14

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

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

During 2015, 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 deems 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 deems 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 2015

During 2015, the following number of applications were made under Section 14 and 14A of the Act and the PoC Act, respectively:

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

Description	Number	
	2014	2015
Search warrants under Section 14 CAB Act, 1996 & 2005	61	80
Orders to make material available under Section 14A of the CAB Act, 1996 & 2005	185	173

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

Introduction

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

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

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

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

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

In 2015, Section 3 proceedings were commenced in all cases brought by the Bureau during 2015 in which a Section 2(1) order was made. Section 3 allows for the longer term freezing of assets.

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

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

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

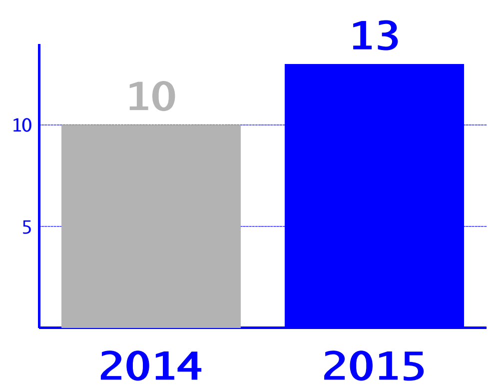
At the expiration of the period of seven years, the Bureau may then commence proceedings to transfer the asset to the Minister for Public Expenditure and Reform or other such person as the Court determines under Section 4 of the Act. During these proceedings, all relevant parties are again notified and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

Thirteen new cases were brought before the High Court during 2015. This compares with ten for the year 2014.

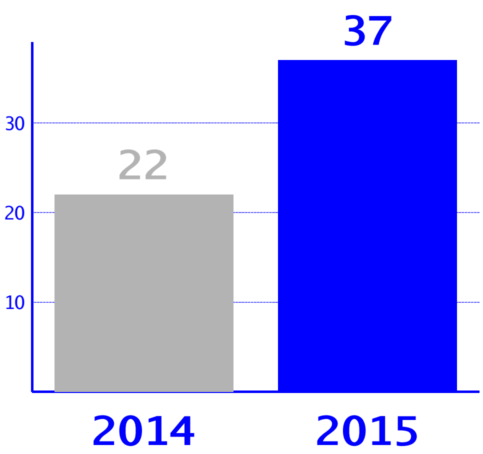
New POC cases brought before the High Court



The Bureau notes the increase in the number of cases commenced in 2015 when compared to 2014.

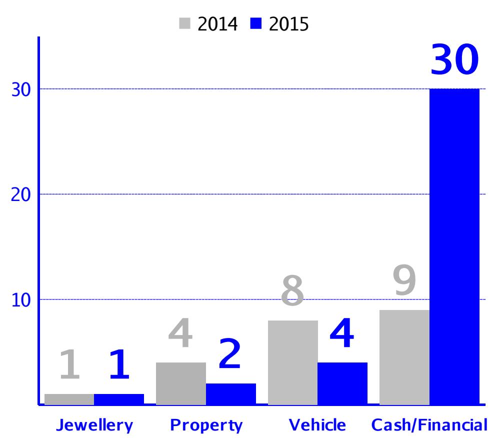
When analysed, the number of assets over which an order was obtained under Section 2(1) increased in comparison to 2014 from twenty two assets to thirty-seven assets.

Assets over which Section 2(1) Orders made



During 2015, the Bureau took proceedings in respect of a variety of asset types with a notable increase in cash/financial type assets. For profiling purposes, the assets are broken down into jewellery, property, vehicles, and cash/financial matters.

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



Valuation Breakdown

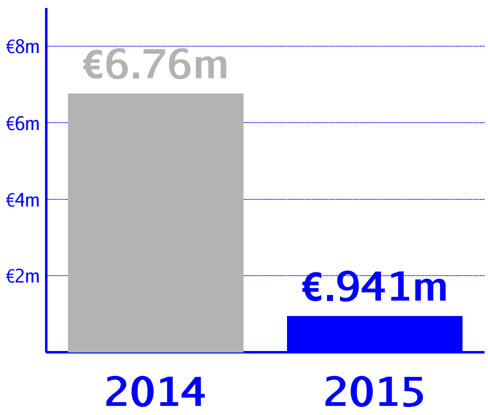
The value of the thirteen assets frozen under Section 2 of the PoC Act during the year 2015 was €941,078.59. This figure may be broken down in the table below.

Analysis of Section 2 Order by asset type

Description	€
Property	100,528.00
Jewellery	20,950.00
Vehicle	72,300.00
Cash/Financial	747,300.59
Total	**941,078.59**

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

Value of assets frozen under Section 2



The results for 2015 compared to 2014 show the value of assets frozen under Section 2 has decreased from the previous year where the value was €6.760 million. This represents a very significant drop but is accounted for by way of two foreign international corruption cases which were commenced in 2014 and brought to full Section 3(1) hearing during 2015 (see details below).

2015 saw the first seizure by the Bureau of Bitcoins which is a form of cryptographic currency. The Bureau notes with interest this development and has committed efforts into establishing best international standards in regard to investigating, freezing & seizing, and ultimately confiscating such assets.

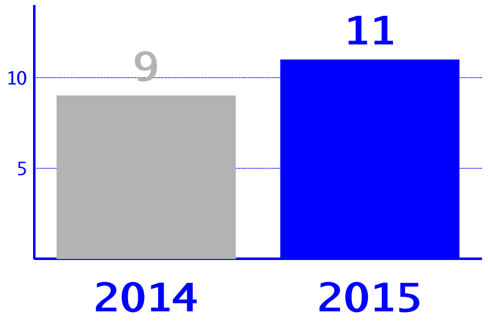
Bitcoin logo

Section 3 Review

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

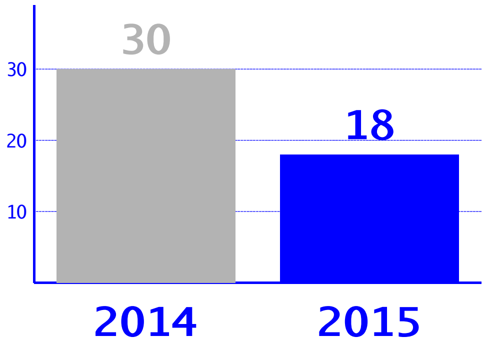
During 2015, eleven cases before the High Court had orders made under Section 3(1) to the value of €7,225,091.98.

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 from thirty assets in 2014 to eighteen in 2015.

Assets over which Section 3(1) Orders made



However, notwithstanding the marginal increase in cases and a substantial decrease in assets over which a Section 3(1) order was made in 2015, there was a very substantial increase in the value of the orders made. The value of such orders increased from €1.564 million in 2014 to €7.225 million in 2015.

This substantial increase can be accounted for by way of two significant high value cases, those being:

1. CAB v. Abacha; and
2. CAB v. Siriwan.

Analysis of Section 3 Order by asset type

Description	€
Property	201,000.00
Jewellery	23,800.00
Vehicle	31,300.00
Cash/Financial	6,968,991.98
Total	**7,225,091.98**

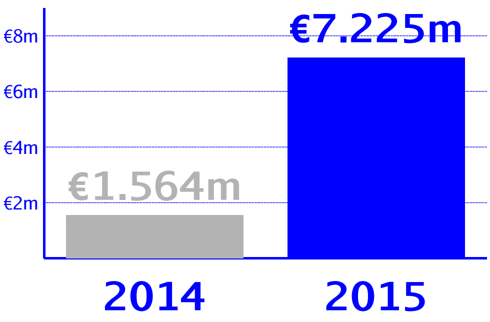
CAB v. Mohammed Sani Abacha
High Court Record No. 2014/10/CAB

In 2014 the Bureau commenced proceedings against Mr Mohammed Sani Abacha who is the son of the late General Sani Abacha. The General was the dictator of Nigeria who came to power following a coup in 1993. The systematic violations of human rights, complacency towards drug trafficking and unprecedented levels of corruption that were carried by the Abacha Regime are widely reported.

Proceedings on a transnational basis for the recovery of the monies looted by Abacha and his family were commenced in multiple jurisdictions including the USA, the UK, Jersey, France and Switzerland.

The proceedings in Ireland taken by the Bureau related to monies held by Mohammed Sani Abacha in HSBC Life (Europe) Limited. This was held in 30 policies which were purchased for a total value of US$4 million.

Value of assets frozen under Section 3(1)



It was the Bureau's case that the monies represented the proceeds of criminal conduct which was facilitated by the commission of a number or regulatory, revenue and money-laundering offences in Switzerland, England, the USA and Ireland.

Mohammed Sani Abacha who resides in Nigeria, chose not to be present during the course of the hearings, nor to be represented. The Bureau engaged in extensive measures to ensure that he was served with all papers in the matter, and this service was greatly hampered by the outbreak of both the ebola virus and the violence of the Boko Haram in Kano Province in Nigeria.

The matter was listed for hearing by the High Court for March 2015 and at the hearing of the matter the court was satisfied on the balance of probabilities that the monies represented the proceeds of criminal conduct.

A receiver was appointed to take possession of the monies and they remain frozen pending further order of the court.

CAB v. Siriwan
High Court Record No. 2014/12/CAB

In 2014 the Bureau commenced proceedings against Ms Jittisopa Siriwan who is the daughter of Ms Juthamas Siriwan, the former Governor of the Tourism Authority of Thailand (TAT). TAT is a government agency of Thailand with responsibility for the administration and funding of contracts to promote tourism, including, but not limited to, the annual Bangkok International Film Festival.

In her capacity as Governor of the TAT, Juthamas Siriwan had the authority to select and approve businesses that would provide goods and services to the TAT and also had authority to approve the value of any contracts entered into by the TAT.

Graham Green and his wife Patricia Green are USA citizens and who control a number of film related businesses in Beverly Hills, California, USA. The Bureau alleged that the Greens paid corrupt bribes to Juthamas Siriwan. The Greens were found guilty in the USA of various offences relating to bribery. The National Anti-Corruption Commission of Thailand investigated the activities of Juthamas Siriwan and established that the bribe monies were paid through various bank accounts in Singapore, Jersey and England held by Jittisopa Siriwan. It was further established from bank records that some of the bribe monies, approximately €250,000 were eventually transferred from HSBC (UK) into a HSBC policy in Dublin owned by Jittisopa Siriwan.

Despite having served papers on Jittisopa Siriwan in Thailand, she chose not to be present for the full hearing of the Section 3 motion. The High Court was satisfied on the balance of probabilities that the monies represented the proceeds of criminal conduct when the matter was heard in March 2015.

The Bureau alleged that as Governor, Ms Siriwan took bribes from USA companies in connection with the Bangkok International Film Festival.

The Bureau views the attempted laundering of the proceeds of foreign criminal conduct as an extremely serious matter and views both cases above as being very significant in regard to Ireland's response to foreign international corruption.

Section 3(3)

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

Section 3(3) also provides for a person to make a claim in regard to an asset over which a Section 3(1) order has been made whereby that person can seek the variation or discharge of the freezing order if it can be shown to the satisfaction of the court the asset in question is not the proceeds of criminal conduct. No order was made under Section 3(3) of the PoC Act during 2015.

Geographical Breakdown

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

During 2015, the Bureau obtained orders over assets in respect of proceeds of crime in all of the large urban areas, rural communities and foreign jurisdictions.

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

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

Property

In previous reports, the impact of falling property values in respect of disposing of property which is the proceeds of crime has been referred to. The position in this regard remained throughout 2015.

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

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

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

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

Vehicles

The Bureau continues to note the interest of those involved in serious organised crime in high value vehicles. However, during 2015 the Bureau targeted a number of mid-range valued vehicles. This is, in part, a response to actions being taken by those involved in crime to purchase lower valued vehicles in an attempt to avoid detection.

The type of vehicles seized by the Bureau under Section 2(1) of the PoC Act during the year 2015 were:

1. Mercedes Benz E250;
2. Volkswagen Golf TDI;
3. Volkswagen Golf; and
4. Volkswagen Passat TDI.

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

1. Mercedes Benz E250;
2. Volkswagen Golf
3. Volkswagen Passat TDI

Section 4(1) and 4A

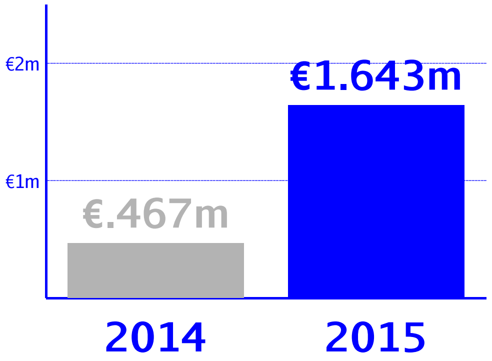
Section 4(1) provides for the transfer of property to the Minister for Public Expenditure and Reform. This Section refers to assets which have been deemed to be the proceeds of criminal conduct, for a period of not less than seven years, and over which no valid claim has been made under Section 3(3)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

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

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

Eleven cases were finalised and concluded and one case (involving multiple Respondents) was part finalised under Section 4(1) and 4A in 2015.

Value of assets frozen under Section 4(1) and 4A



During the year 2015, a total of €1,642,962.29 was transferred to the Minister for Public Expenditure and Reform under the PoC Act arising from Section 4(1) and 4A disposals.

This figure is significantly increased on the 2014 figure and as a result requires some explanation.

The matter can largely be attributed to two factors beginning with the amendments introduced by the PoC Act and by the requirement for the seven year moratorium in respect of the ultimate disposal of property subject to the PoC Act. The PoC Act introduced consent Section 4A disposal orders. This, in combination with the expiration of the statutory freezing period of seven years, allowed for significant work to be carried out in the years 2008 to 2015. Accordingly, the four cases concluded in 2015 are those cases where it was possible to obtain consent under Section 4A, thereby shortening the seven year statutory period.

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

Section 4(1) & 4A Breakdown

Type	No. of Cases	€
Section 4(1)	9	1,352,153.02
Section 4A	4	290,809.27
Total	**13**	**1,642,962.29**

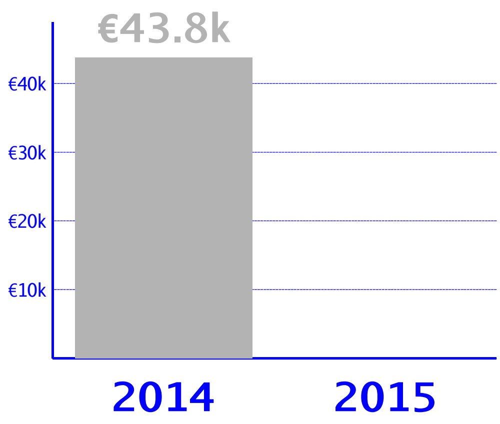
Section 6

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

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

During 2015 no such orders were made.

Value of assets orders under Section 6



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

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 2015, the Bureau obtained receivership orders in regard to twenty-one 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, a watch and Bitcoin. 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 01/01/2015	6,681,956.88	283,636.99	6,927,508.87
Amounts realised, inclusive of interest and operational advances	6,789,653.15	201,564.80	1,773.71
Payments out, inclusive of payments to Exchequer and operational receivership expenditure	1,706,416.58	14,247.56	6,277,522.98
Closing balance receivership accounts 31/12/2015	11,765,193.45	470,954.23	651,759.60

Part Four
Revenue actions by the Bureau

Overview

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

Tax Functions

The following is an update of the tax cases commenced prior to 2015 and also details the current status of cases initiated during 2015.

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 2015, a total of twenty six individuals were assessed to tax resulting in a total tax assessed figure under various taxheads of €6.28m.

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.

Legislation

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

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.

In addition, where a valid appeal is not given within the time limited by Section 933(1) TCA 1997 the individual may, in accordance with Section 933(7)(a) TCA 1997, apply to have the appeal admitted on the grounds that owing to absence, sickness or other reasonable cause that he / she was prevented from making a timely appeal. In the event that such an appeal is refused by the Inspector the applicant may, in accordance with

Section 933(7)(c) TCA 1997 request the Inspector to refer the application to the Office of the Appeal Commissioners for adjudication.

Appeals to the Appeal Commissioners

Appeals Admitted:
As at 1st January 2015, appeals in respect of twelve individuals were pending before the Appeal Commissioners. During the year, one of these cases was listed for hearing. In respect of two cases the appeals were withdrawn.

With regard to the appeal which was heard, the Commissioner confirmed the Income Tax Assessments as made by the Inspector. The appellant expressed dissatisfaction with the decision of the Commissioner and subsequently lodged a valid appeal to the Circuit Court.

During 2015, appeals in respect of nine cases were correctly invoked. This involved thirty eight assessments in respect of Income Tax, ten assessments in respect of Value Added Tax, one assessment in respect of Excise Duties and four assessments in relation to Capital Acquisitions Tax. As at 31st December 2015, a hearing date in respect of the remaining seventeen cases was awaited.

As a result of the outcome of Case No. 9 (mentioned below), the substantive matter of this appeal also awaited hearing before the Appeal Commissioner as at 31st December 2015.

Appeals Refused:
As at 1st January 2015, appeals in respect of two cases were pending before the Appeal Commissioners. One of these cases was listed for hearing during the year. The Appeal Commissioners upheld the decision of the Inspector to refuse the appeal. The appellant subsequently made application to have the matter heard before the Circuit Court and as at 31st December 2015, a date for this hearing was awaited.

During 2015, appeals from eight individuals were refused by the Inspector. Two individuals exercised their right in accordance with Section 933(1)(c) TCA 1997 and appealed the decision of the Inspector to the Office of the Appeal Commissioners.

Also, during 2015, the refusal by the Inspector to admit an appeal lodged in December 2014 and the refusal by the Inspector to admit a late appeal were both appealed to the Office of the Appeal Commissioners.

Details of these cases are given below:

Case 1: The appeal against six Income Tax Assessments was refused under Section 933(1)(b) TCA 1997 on the grounds that the requirements as set out in Section 957(2)(a) and Section 957(4) TCA 1997 were not satisfied.

The Inspectors decision was appealed to the Office of the

Appeal Commissioners in accordance with Section 933(1)(c) TCA 1997.

Case 2: The appeal against three Income Tax Assessments was refused under Section 933(1)(b) TCA 1997 on the grounds that the requirements as set out in Section 957(2)(a) and Section 957(4) TCA 1997 were not satisfied.

The Inspectors decision was appealed to the Office of the Appeal Commissioners in accordance with Section 933(1)(c) TCA 1997.

As at 31st December 2015, a date for the hearing of this appeal was awaited.

Case 3: The appeal against three Income Tax Assessments was refused under Section 933(1)(b) TCA 1997 on the grounds that the requirements as set out in Section 957(2)(a) were not satisfied.

Right of appeal in accordance with Section 933(1)(c) TCA 1997 to the Office of the Appeal Commissioners was not exercised by the appellant.

Case 4: The appeals against four Income Tax Assessments and five Value Added Tax Assessments were refused in this case. The appeals were refused on the grounds that the requirements of Section 957(2) TCA 1997 were not satisfied.

Right of appeal in accordance with Section 933(1)(c) TCA 1997 to the Office of the Appeal Commissioners was not exercised by the appellant.

Case 5: The individual in this case appealed five Value Added Tax Assessments. The appeal was refused by the Inspector on the grounds that the conditions as specified in Section 957(2) TCA 1997 were not met.

Right of appeal in accordance with Section 933(1)(c) TCA 1997 to the Office of the Appeal Commissioners was not exercised by the appellant.

Case 6: The individual in this case appealed five Income Tax Assessments. The appeal was refused by the Inspector on the grounds that the conditions as specified in Section 957(2) TCA 1997 were not met.

Right of appeal in accordance with Section 933(1)(c) TCA 1997 to the Office of the Appeal Commissioners was not exercised by the appellant.

Case 7: The individual in this case appealed five Income Tax Assessments. The appeal was refused by the Inspector on the grounds that the conditions as specified in Section 957(2) TCA 1997 were not met.

Right of appeal in accordance with Section 933(1)(c) TCA 1997 to the Office of the Appeal Commissioners was not exercised by the appellant.

Case 8: The individual in this case appealed three Income Tax Assessments. The appeal was refused by the Inspector on the grounds that the conditions as specified in Section 957(2) TCA 1997 were not met.

Right of appeal in accordance with Section 933(1)(c) TCA 1997 to the Office of the Appeal Commissioners was not exercised by the appellant.

Case 9: In late December 2014, an appeal in respect of this case was refused. In January 2015, the individual appealed the Inspectors decision to the Office of the Appeal Commissioners in accordance with Section 933(1)(c) TCA 1997. During 2015, the Appeal Commissioner heard this appeal and upheld the decision of the Inspector.

Subsequently, the individual made a late appeal application in accordance with Section 933(7)(a). The application was refused in accordance with Section 933(7)(b). This refusal was appealed by the appellant to the Office of the Appeal Commissioners in accordance with Section 933(7)(c) TCA 1997. During 2015, the appeal was heard by the Appeal Commissioner who adjudicated in favour of the appellant.

Appeals to the Circuit Court

As at 1st January 2015, one case was awaiting to be heard before the Circuit Court. During 2015, the confirmation of assessments by the Appeal Commissioner in one case and the decision by the Appeal Commissioner to uphold the refusal by the Inspector admit an appeal in another case were both appealed to the Circuit Court.

During the year, the Circuit Court commenced the hearing in respect of one of these cases. However, the hearing was not concluded and as at 31st December 2015, a second hearing date 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.

Recoveries:
Tax recovered by the Bureau during 2015 amounted to €2.038m from forty three individuals / entities. This figure includes €166k which was collected through use of attachments pursuant to Section 1002 TCA 1997 in eight cases.

Demands
During 2015, tax demands (inclusive of interest) served in accordance with Section 961 TCA 1997 in respect of twenty two individuals / entities amounted to €6.691m.

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

Circuit Court:
Circuit Court proceedings were initiated in the Circuit Court in respect of one case in the sum of €50k.

High Court:
High Court proceedings for the recovery of tax and also interest in the sum of €7.949m were initiated in fifteen cases.

Judgements:
High Court Judgements were obtained against twelve individuals for tax liabilities totalling €8.328m.

Prosecutions

Pascal Kelly
An investigation into the tax affairs of Mr Kelly culminated in his arrest in 2010 on suspicion of tax offences – failure to file returns in respect of the years 2004 to 2008 inclusive and for filing an incorrect tax return in respect of the year 2003. A file was forwarded to the DPP and in March 2011, directions to charge Mr. Kelly for the suspected offences outlined was received from the DPP.

Mr Kelly was charged with Revenue Offences and Circuit Court warrants issued. Following his location and appearance in the Circuit Court, Mr Kelly pleaded guilty to all charges and was sentenced to two and a half years imprisonment which is currently being served.

Thomas Murphy
Following a lengthy and thorough investigation into the business affairs of Mr Murphy, criminal proceedings were

initiated by the Bureau. Mr Murphy was charged with nine counts of failing to furnish tax returns for the years 1995 to 2004 inclusive. After prolonged legal challenges by Mr Murphy, the case came before Mr Justice Paul Butler, Justice Mr John O'Hagan and Ms Justice Patricia Ryan in the Special Criminal Court on 6th October 2015. Following a thirty two day trial, Mr Murphy was found guilty on each of the counts on the indictment. The 12th February 2016 was set as the sentence hearing date.

The Bureau will now pursue the tax debt, in excess of €5m, owed by Mr Murphy in outstanding tax.

Customs & Excise functions

The Customs & Excise (C&E) functions in the Bureau support all investigations by identifying any issues of Customs relevance within the broad range of C&E related legislation, regulations, information and intelligence.

Serious and organised crime groups in every jurisdiction attempt to breach both Customs regulations and Excise regulations in their attempts to make substantial profits while depriving the exchequer of funds and having a negative impact on society in general. The Customs functions at ports and airports, in particular, support the Bureau's investigations into the cross-jurisdictional aspects of crime and criminal profits.

In Ireland, as in many countries, the existence of a land border with another jurisdiction, where tax rates on various commodities are different, has provided an incentive for serious organised crime groups to engage in smuggling and associated activities. These types of crime result in significant loss to the exchequer while providing significant gains to those crime gangs.

In 2015, the Bureau continued to pursue the refusal of licences connected to the illicit trade in mineral oils as a means of interrupting criminal activity. Similarly, in the area of VRT authorisation granted to car dealers (Section 136 of the Finance Act 1992), the Bureau monitored, reviewed and refused such authorisation in cases where organised crime groups attempted to infiltrate and impact on legitimate trade, with consequential potential loss of VRT to the exchequer. Aside from monitoring VRT aspects of the car trade, the Bureau also continued to deprive specific individuals of valuable vehicles which were in their possession and contravened VRT regulations (Section 141 of the Finance Act 2001).

Fighting organised crime groups operating across borders requires cooperation among competent authorities on both sides of the border. Such cooperation extends beyond intelligence sharing and includes the planning and implementation of specific joint operations on an international multi-agency and multi-disciplinary platform. In such cases, every aspect of mutual assistance legislation, whether it be Customs to Customs, or Police to Police, is utilised by the Bureau.

Customs Officers attached to the Bureau

take every opportunity to liaise and work with colleagues in other Customs services internationally to improve effectiveness against organised crime groups. Similarly the Bureau works closely with Revenue's Customs Service, in order to use all the State's resources in the most efficient way on tackling criminals.

Revenue tables

Table 1: Outcome of Appeals at Appeal Commissioner Stage

Description	No. of cases
Opening Appeals	12
Appeals correctly invoked	9
Appeals determined by Appeal Commissioner	1
Bureau decision to refuse late appeal overturned by Appeal Commissioner	1
Appeals withdrawn	2
Closing Appeals	19

Table 2: Outcome of Appeals refused by the Bureau

Description	No. of cases
Opening Appeals	2
Appeals refused	8
Late Appeal refused	1
Refusals appealed to Appeal Commissioners	4
Bureau decision upheld	2
Bureau decision overturned	1
Closing Appeals	3

Table 3: Outcome of Circuit Court Appeals

Description	No. of cases
Opening Appeals	1
Appealed to Circuit Court	2
Appeals determined by Circuit Court	0
Closing Appeals	3

Table 4: Tax Assessments

Taxhead	Tax €M	No of assessments
Income Tax	4.655	138
Capital Gains Tax	0.037	1
Value Added Tax	0.678	28
Capital Acquisition Tax	0.206	4
PAYE / PRSI	0.431	1
Excise	0.273	1
Totals	**6.280**	**173**

Table 5: Tax and Interest Collected

Taxhead	Amount €M	No. of cases
Income Tax	1.520	38
Value Added Tax	0.361	4
VRT	0.051	1
Capital Gains Tax	0.106	2
Totals	**2.038**	**45**

Table 6: Tax and Interest demanded

Taxhead	Tax €M	Interest €M	Total €M	No. of cases
Income Tax	3.226	2.025	5.251	16
Capital Gains Tax	0.215	0.106	0.321	1
Value Added Tax	0.869	0.250	1.119	5
Totals	**4.310**	**2.381**	**6.691**	**22**

Part Four
Revenue actions of the Bureau

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Part Five
Social Welfare actions by the Bureau

Overview
The Bureau takes action under the Social Welfare Acts, pursuant to its functions as set out in Section 5 of the Act. Social Welfare Bureau Officers investigate and determine entitlement to social welfare payments. Arising from an examination of cases by Bureau Officers, actions pursuant to the Social Welfare remit of the Bureau was initiated against seventy four persons in 2015.

Savings
As a direct result of investigations conducted by Social Welfare Bureau Officers in 2015, a number of persons had their payments either terminated or reduced. These actions resulted in a total saving to the Exchequer of €483,121.40. The various headings under which these savings were achieved are as follow:

Social Welfare Savings

Scheme type	Saving €
Carers Allowance	39,535.20
Disability allowance	194,180.80
Jobseeker's allowance	50,208.00
One-parent family payment	167,472.40
* BASI	31,725.00
Totals	**483,121.40**

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

Overpayments
The investigations conducted also resulted in the identification and assessment of overpayments against individuals. An overpayment is described as a payment received by an individual over a period(s) for which that person has no entitlement to make the claim. Accordingly the payments received in respect of the claim creates a debt to the Department of Social Protection. As a result, demands were issued against a number of persons for the repayment of the Social Welfare debts ranging in individual value from €2,200 to €265,278. The total amounts for 2015 Social Welfare Overpayment Assessed & Demanded are as follows:

Social Welfare Overpayments

Scheme type	Over-payment €
Carers Allowance	143,677.20
Disability allowance	131,841.90
Jobseeker's allowance	524,987.65
One-parent family payment	249,166.47
BASI	136,313.67
Totals	**1,185,986.89**

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

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

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

Pensions (Miscellaneous Provisions) Act of 2014.

Social Welfare Recovered

Scheme type	Recovered €
Carer's allowance	55,122.00
Disability allowance	30,737.17
Jobseeker's allowance	62,388.45
One-parent family payment	37,106.70
Totals	185,354.32

Appeals

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

In 2015, there were two appeals initiated against determinations made by Social Welfare Officers attached to the Bureau.

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

One case has lodged an appeal in the Circuit Civil Court which is listed for hearing in 2016. In the other case, a Judicial Review of the CAO's decision to refer to the Circuit Court has been challenged.

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 Assets Bureau Act, 1996 & 2005.

A number of cases from previous years were resolved during 2015.

The following is an update of the cases.

Tax related offences

Case 1

As outlined in the 2013 and 2014 Annual Report, one individual who was previously charged with offences contrary to Section 1078 of the TCA 1997 and charges in respect of an offence contrary to Section 13 of the Act which relates to intimidation of a Bureau Officer had his case finalised in 2015. The individual pleaded guilty to all criminal charges.

In respect of the offences contrary to Section 1078 of the TCA 1997, he received a sentence of two and a half years imprisonment. In respect of the offences contrary to Section 13 of the Act (threatening a Bureau Officer), he received a sentence of two years imprisonment. All sentences were to run concurrent.

Case 2

As outlined in the 2014 Annual Report, the Bureau was still pursuing one case from 2007 which relates to an individual who was charged with offences contrary to Section 1078 of the TCA 1997.

During 2015, this case was heard in the Special Criminal Court. The individual was found guilty of nine offences contrary to Section 1078 of the TCA 1997. The case was adjourned to 2016 for sentencing.

Part Six
Criminal prosecutions arising from investigations of the Bureau

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Part Seven
Significant Court Judgments during 2015

CAB v. Niall O' Donoghue (otherwise Simon Gold, Anglo Irish Global Ltd, & Kurt Lauridsen

27th October 2015, High Court: Fullam, J, High Court Record No. 2014/1/CAB, Unreported

Proceeds of crime – Proceeds of Crime Act, 1996 & 2005 – Discovery – Categories

Introduction

1. In his motion issued on the 30th January, 2015, the respondent (Niall O' Donoghue) seeks discovery of documents for the purpose of defending an application for an interlocutory order pursuant to Section 3 PoC Act. The property concerns monies held in two bank accounts:-

   i) The sum of €927,000.60 held in account number XXXXXXXX at Ulster Bank, College Green, Dublin 2, in the name of Anglo Irish Global Limited (AIG).

   ii) The sum of €27,365.00 held in account number XXXXXXXX at Allied Irish Bank, Navan, County Meath, in the name of Niall O' Donoghue.

2. On the 22nd October, 2012, the Bureau obtained freezing orders in the District Court pursuant to Section 17(2) of the Criminal Justice (Money Laundering and Terrorist Financing) Act 2010 in respect of the two bank accounts. The Section 17(2) orders were renewed on a monthly basis up to the obtaining of the Section 2 order on 17th February, 2014.

The Section 17(2) Orders

3. On the 23rd October, 2012, in the course of a meeting with Ulster Bank officials in Belfast, Mr. Simon Gold was informed of the making of the freezing orders. Minutes of this meeting together with documentation relating to three Ulster Bank accounts in Northern Ireland are exhibited with the affidavit of Detective Garda Deirdre Heneghan.

4. In addition, as appears from the affidavit of Detective Superintendent Eamon Keogh, on the 30th October, 2012, in accordance with Section 18 (1) of the Criminal Justice (Money Laundering and Terrorists Financing) Act 2010, Mr. Simon Gold and Anglo Irish Global Limited were notified of the making of the Section 17(2) order pursuant to Section 18(1) and were informed of the right of persons affected to make application to a Judge of the District Court to have the order/direction revoked or varied. Furthermore, a Mr. David O'Connor, solicitor of High Street, Newmarket, Co. Cork, requested a copy of the Section 18 notice stating that he had instructions to make an application to the District Court seeking revocation

of the order.

5. By letter dated the 1st November, 2012, Detective Superintendent Keogh furnished a copy of the said order to Mr. O'Connor. The order recited that the District Judge was satisfied:-

"(a) a service of any kind in respect of account number XXXXXXXX would, if it were to proceed, comprise or assist in money laundering or terrorist financing, and;

(b) an investigation of Niall O' Donoghue, aka Simon Gold, for that money laundering or terrorist financing is taking place."

6. In response, Mr. O'Connor sought a copy of the information grounding the said order. By letter dated the 6th November, Detective Superintendent Eamon Keogh stated that sworn information would not be supplied save by order of the court and that the reason for the order was clearly outlined at part (b) of the order which stated that:-

"an investigation of a person namely, Niall O' Donoghue, Esker View, Ballinavalley, Delvin, Co. Westmeath, aka Simon Gold for that money laundering or terrorist financing is taking place".

7. No application for a revocation or variation of the order was made prior to the making of the Section 2 interim freezing order in February 2014.

Factual Background

8. On the 15th and 19th October, 2012, two amounts of €800,000.00 each were lodged to the said Ulster Bank account by German lawyer, Dr. Bo[d]o Baars. The monies were the property of a Swedish national Mr. Kurt Lauridsen who had entrusted the monies to Dr. Baars to place in an investment which offered a return of 25% on capital per month for twelve months.

9. On examination, the accounts showed withdrawals from the Ulster Bank account and transfers from that account to entities associated with the first respondent and to the AIB Navan account leaving balances of €927,000.60 in the Ulster Bank account and €27,365.00 in the AIB account.

10. Mr. Lauridsen believed that the Ulster Bank account was under his control through his agent Dr. Baars and that Dr. Baars and Mr. O' Donoghue were joint signatories in respect of withdrawals from the account. However, the Bureau says that Mr. O' Donoghue was the sole signatory on the Ulster Bank account. Furthermore, it says that analysis indicates that the

Ulster Bank account was used as a conduit for Mr. O' Donoghue's personal account in Navan.

11. The Bureau carried out a number of searches of premises associated with Mr. O' Donoghue and AIG. As a result of these searches, the Bureau obtained financial information in hard copy form as well as information downloaded from computers seized in the course of searches. In addition, the Bureau obtained bank statements in relation to Ulster Bank accounts held in Belfast as a result of Mutual Assistance requests to the UK Authorities pursuant to Section 3 of the Criminal Justice Act 1994 as substituted by Section 105G of the Criminal Justice (Mutual Assistance) Act 2008.

12. The searches, the documents and the items seized in the course thereof, are set out in the affidavits of the various CAB officers. The Bureau's submission of 9th March, states that:-

"what is reflected in the pleadings filed on behalf of the Applicant is only a small part of the overall investigation".

13. The Bureau carried out the following searches:

<u>22nd of October, 2012</u>

14. A search of business premises at Westside Centre, Leixlip pursuant to Section 10 of the Criminal Justice (Miscellaneous Provisions) Act 1997 as substituted by Section 6(1)(a) of the Criminal Justice Act 2006. This premises was empty and nothing was seized. On the same date, a search of a rented dwelling, the home of Simon Gold, at Esker View, Ballinavalley, Delvin, Co. Westmeath was searched. The items seized included a Lenovo computer. The items seized are set out at (a) to (n) of paragraph 4 of the affidavit of Detective Thomas Bourke. This search was carried out under Section 10 as aforesaid.

<u>26th October, 2012</u>

15. A search of a residential property formerly owned by Simon Gold at Druids Rest, Mount Druid, Ballinagare, Co. Roscommon. The items seized are set out at paragraph 4 of the affidavit of Sergeant Mick Byrne and included a Dell computer. This search was carried out pursuant to Section 10 aforesaid.

<u>21st May, 2013.</u>

16. Two further searches were carried out under Section 14 of the Act.

a) A search of Windy Ridge, Cartrontroy, Athlone, Co.

Westmeath, the home of Emmet O' Donoghue, uncle of Niall O' Donoghue / Simon Gold. Documents seized in this search are stated to link Niall O' Donoghue / Simon Gold to the Elite Bank Group and Irish Nationwide Bank. The documents seized are set out at paragraph 5 of the affidavit of Thomas O' Connor.

b) A search of 21 Carra Vale, Mullingar, Co. Westmeath, the home of Elaine Erskine the former partner of Niall O' Donoghue. The twenty three items seized in this search are set out in the affidavit of Detective Sergeant Andrew O'Brien and the majority of the items seized relate to Irish Nationwide Bank.

The Evidential Contest

17. The grounds for the Bureau's belief that the monies in whole or in part constitute the proceeds of crime are set out at paragraph 6 of the affidavit of the Chief Bureau Officer and summarised in the submissions filed on its behalf at 1.2 as follows:-

(a) The first respondent (Niall O' Donoghue) uses multiple identities (names, addresses, email addresses and websites) to perpetrate various frauds.

(b) The first respondent is connecting with multiple entities which are suspected to have the sole function of fraudulent activities and which are subject to international warnings by regulatory agencies across the world.

(c) The first respondent is implicated, in Ireland and abroad, in the production of fraudulent documentation, such as driving licenses, passports and banking documentation for clients in return for a fee.

(d) The second respondents (Anglo Irish Global Limited) have not engaged in lawful or normal commercial transactions.

(e) The manner of transfers of the monies into the accounts at issue is consistent with money laundering.

(f) The AIB account was opened with fraudulent documentation by the first respondent.

(g) The high number of previous convictions of the first respondent in the UK and Ireland involved theft and deception.

(h) The level of funds available to the first respondent is not consistent with Revenue and Social Welfare records.

(i) The alleged investment by Mr. Lauridsen of €1.6 million on terms which included the return of 25% per month on the capital for twelve months is not consistent with normal investment practice.

18. The respondents contest the Bureau's application on the following basis:-

(a) The property originated through the ordinary course of business dealings;

(b) all such business dealings and transactions were carried out within the laws of the State;

(c) the first respondent has not been involved in complex frauds;

(d) the second respondent is trading and its accounts are exhibited;

(e) the images on the computer seized by the applicant are not actually passports and further, the first respondent has not been convicted nor is he under any criminal investigation for the possession of false instruments;

(f) all associated companies have or had proper corporate structures in various jurisdictions and were not in breech of any laws in the said jurisdictions;

(g) the first respondent never knowingly became involved with any international criminal gang and all his efforts to be compliant with paper work and due diligence documentation proves this to be the case;

(h) the business of the respondents is to negotiate the lease or the purchase of bank investments;

(i) the funds in the Ulster Bank account are legitimate funds;

(j) the drafts relied on by the Bureau were for novelty purposes;

(k) the Irish Nationwide Bank was a virtual internet base.

Categories of Discovery Sought

19. The Motion lists eight categories of documents, two less than the original ten sought in the request for voluntary discovery dated 16th January, 2015. As stated, the categories of discoveries sought in the notice of motion exclude categories 1 and 2 referred to in the applicant's solicitor's letter dated 16th January, 2015. They are:-

(i) A list of the dates and addresses of all searches carried out in any premises relevant to the proceedings.

(ii) Copies of the grounding information, to include the said search warrants, for all search warrants listed in paragraph (i).

(iii) An itemised list of all materials seized on foot of the said searches.

(iv) Copies of all documentary material seized at any such premises, other than material already provided in relation to the searches.

(v) A list of all orders or warrants made to access any accounts in financial institutions relevant to the proceedings, listing the dates, accounts and institutions.

(vi) Copies of all orders or warrants allowing such access referred to in paragraph (v).

(vii) Copies of the grounding information for all such orders or warrants referred to in paragraph (v).

(viii) Copies of all the financial information made available pursuant to any such orders or warrants.

The eight categories can be summarised as follows:

(a) A list of all searches carried out in any premises relevant to the proceedings.

(b) A list of all orders or warrants made to access any accounts in financial institutions.

(c) Copies of grounding information for all search warrants and access orders.

(d) A list of all material seized on foot of the said searches together with all documentary material seized at any such premises, other than material already provided.

(e) Copies of all financial information made available pursuant to any such orders or warrants.

20. The basic thrust of the refusal by the Chief States Solicitor on behalf of the Bureau was that the applicant was not entitled to warrants or information as the "sanctity" or legality of the searches had not been challenged heretofore by the applicant and the applicant had been furnished with all relevant documentation to the case being made by the Bureau. Dealing with this at paragraph 8 of his grounding affidavit, Mr. Michael Keane, Solicitor on behalf of the applicant makes the point that the searches are a matter of law and do not need to be challenged on affidavit. In this regard he states at paragraph 8 of his affidavit that *"… the searches are fully rooted in the pleadings and that CAB is relying on the fruits of the searches informing the evidential opinion under Section 8 of the Act"*. Mr. Keane relies on the ex tempore decision of Birmingham J. in *Criminal Assets Bureau v. JR (Ex tempore,* High Court, 10th March, 2014, Birmingham J.).

Criminal Assets Bureau v JR

21. This case concerned the search of JR's home in which a substantial amount of money was seized. The basis for the Bureau's application in that case was that money seized represented the proceeds of crime namely, from the sale/supply or cultivation of cannabis. JR sought discovery of the search warrant and the grounding information. The Bureau resisted the application on the grounds, *inter-alia*, that there was "*nothing in the affidavits where the legality of any of the searches was questioned*".

22. In his judgment, Birmingham J. said at page 20 of the transcript:-

" … counsel for the moving party has perhaps narrowed his focus, but in purporting to narrow his focus, really what he has done is

to simply refer to the statutory formula and says "give me everything". And it seems to me that that is not consistent with the approach that is taken to discovery which is that there is a requirement to establish necessity relevance, and so on. So I refuse that category."

23. At page 21, the learned Judge said:-

"So far as the question of warrants and information is concerned, it seems to me that warrants are so likely to be significant that, really and truly, one has to operate on the basis that the warrants and information are going to have a high degree of relevance, absent information to the contrary. It seems to me that on that basis the Applicant is entitled to the warrants and information sought."

24. At page 22, the learned Judge said:

"It seems to me fundamental that if someone's property, or what they would contend is their property is seized, that they should be told of what was taken."

The Submissions

25. The applicant filed written submissions on the 9th, 18th and 26th of March 2015. The respondent's substantive submission was filed on the 20th of March and followed by supplemental submission on the 27th April, 2015.

26. The applicant objects to making discovery of any of the disputed categories on the following grounds:-

(a) They do not relate to matters in issue as they are framed in the pleadings. Specifically they submit that there is no averment in the respondent's substantive replying affidavit disputing the legality of any of the searches undertaken in the course of the Garda investigation into the respondents.

(b) They are not necessary or relevant for the fair disposal of the proceedings.

(c) Categories (i), (iii), and (v) involve the creation of documents in lists where as discovery only pertains to documents in existence.

(d) In the case of categories (iii)-(vii) the broad discovery sought is not connected to the pleadings and is likely to prejudice an on going criminal investigation and accordingly discovery amounts to a fishing expedition.

(e) In the case of category (viii), the request should be directed to

Mr. Lauridsen as it is not for the applicant to discover confidential third party banking documentation. In so far as the request is limited to the financial records of the respondents, then this is information which is uniquely within the knowledge and power of procurement of the respondents who have an alternative means of proof and is accordingly not appropriate for discovery.

(f) The applicant has discovered all documents including documents from searches upon which it intends to rely.

(g) It is open to the court to take a different view than that taken by Mr. Justice Birmingham in *CAB v JR* on the basis of the principles outlined by Finlay Geoghegan J. in *University College Cork v Electricity Supply Board* [2014] IEHC 135 at paragraph 29. The Bureau submits that the decision in JR was made without reference to authority and that the court erred, or may have erred in law and fact in treating the discovery application made as one falling within the scope of the rules as to disclosure in criminal proceedings (where there is a general duty to disclose all relevant material), as opposed to the rules of discovery in civil proceedings which are heavily regulated under O. 31 of the Rules of the Superior Courts, 1986.

27. The respondents submit that they are entitled to discovery on the following grounds:-

(a) The facts are on all fours with the circumstances in CAB v. JR, in which discovery was ordered in respect of warrants, grounding informations and documents seized pursuant thereto.

(b) The decision in JR, in which the Bureau resisted discovery on the same grounds as in the present case, was not appealed and the order was complied with.

(c) There was no previous authority on the issue prior to the JR decision and therefore the court is bound to consider that decision and follow it as there are no legal or evidential circumstances which would warrant the court departing from it.

(d) All matters are in issue, including the legality of the searches which is highly relevant to the defence. In this regard there is no requirement to give advance notice of legal points.

(e) The applicant misunderstands its discovery obligations set out in *Compagnie Financiere et Commerciale du Pacifique v. Peruvian Guano Company* (1882) 11 QBD 55 in that it cannot simply confine discovery to those documents on which it seeks to rely.

(f) The Bureau has not deposed to the non existence of categories involving lists, or put anything on affidavit.

The Law

28. The law as to discovery of documents pursuant to Order 31 rule 12 of the Rules of the Superior Courts, 1986 is extensive. In the textbook, Civil Procedure in the Superior Courts the authors, Delaney and McGrath, summarise the position at paragraph 10-20:-

"A court hearing an application for discovery will only order a party to make discovery if it is satisfied that: (i) the documents sought are relevant to the issues and the proceedings, and (ii) discovery is necessary for disposing fairly of the matter or for saving costs."

It is clear that it is the applicant for discovery that bears the burden of satisfying the court as to these requirements.

29. At paragraph 10-36 they state:-

"While there is no explicit reference in Order 31 rule 12 to the concept of proportionality, it is being increasingly referred to as the relevant factor in assessing whether the requirement of "necessity" has been satisfied on the facts of a particular case."

30. The classic test of relevance is as set out by Brett L.J. in *Peruvian Guano Company* where he said:-

"It seems to me that every document relates to the matters in question in the action, which not only would be evidence upon any issue, but also which, it is reasonable to suppose, contains information which may - not which must - either directly or indirectly enable the party requiring the affidavit either to advance his own case or to damage the case of his adversary ... "

31. The Bureau's proceedings are civil proceedings and the above general principles apply. Discovery in the Bureau's proceedings is not to be equated

with disclosure in criminal proceedings where the presumption of innocence applies.

32. I would not agree with the submission of counsel for the Bureau in this case that Birmingham J.'s observation that *"warrants are so likely to be significant that one has to operate on the basis that warrants and information are going to have a high degree of relevance"* may be an error based on an incorrect legal submission by counsel for the respondent in the JR case. That submission suggested that the Bureau's proceedings were criminal in nature and the criminal disclosure rules should be applied. While the learned judge did not elaborate, it is clear from the transcript, and this court can conclude that:-

(a) he rejected the Bureau's submission at page 13 that *"there was nothing in the affidavits where the legality of any of the searches is questioned"*, presumably on the basis that affidavits should be confined to matters of fact and not include matters of law or advocacy and;

(b) that he was mindful of the application of the "exclusionary rule" to civil cases, (see *The Competition Authority v The Irish Dental Association* [2006] ILRM 383 and the discussion at Chapter 7 McGrath, *Evidence*, 3rd Ed. (Dublin, 2014)), and the necessity for respondents to have copies of informations and search warrants for the purpose of considering whether the evidence against them was lawfully obtained.

Conclusion

33. Notwithstanding that the applicant has not challenged the legality of the search warrants on affidavit, it seems to me that, on general principles, the respondent is entitled to discovery of the warrants and any informations on which they were grounded.

34. If the Bureau has carried out any searches pursuant to warrants obtained other than Section l7 orders averred to in the affidavits, and if there is material relevant to any defence advanced by the respondent, (e.g. that the transactions were legitimate transactions carried out in the course of a normal banking business), then such material must be discovered, unless discovery is not necessary or is subject to privilege or third party confidentiality. Discovery would not be necessary, for example, if the material requested is within the power or procurement of the respondent.

35. The Bureau has provided full details of all searches and the fruits of those searches upon which it relies. The information is summarised in the affidavit of Detective Garda Jean Ennis and in detail in the affidavits of the

investigating officers. In these circumstances the court is of the opinion that it is not necessary for the Bureau to provide any further information in relation to those searches and the items taken by the Bureau.

36. I refuse discovery under categories (i) to (iv) on the above grounds and category (iv) on the additional ground that the request amounts to a trawl or fishing exercise, and is oppressive. It is the *"give me everything"* approach rejected by Birmingham J.

37. As for the District Court Orders freezing the respondent's bank accounts, the applicant has provided a copy of the Order and the reasons grounding same as required by the Act of 2010. Section 18(5) permits details to be excluded if there are *"... reasonable grounds for believing (that disclosure) would prejudice the investigation in respect of which the direction is given or order is made."* Furthermore, Section 22 prohibits disclosure of a report (suspicious transaction report) *"... in the course of proceedings under Section 17 or 19, to any person other than the judge of the District Court concerned."* I refuse discovery of categories (v) to (vii) on the basis of the Bureau's assertion in its submissions that there is an ongoing criminal investigation, subject to the Bureau stating on affidavit that discovery would prejudice that investigation.

38. I refuse discovery in respect of category (viii) on the grounds

(a) that it is too wide, disproportionate and burdensome, is not directed to any specific issue and amounts to a trawl;

(b) discovery is not necessary in so far the request relates to the respondent's own financial records; the respondent has already been provided with financial information uplifted from the Ulster Bank in respect of Dublin and Belfast accounts, and the AIB Navan account, and the respondent has an alternative means of proof as the information sought is uniquely within his own power or procurement, and;

(c) in so far as the information relates to the notice party, Mr Lauridsen, the respondents have not shown that same is necessary or that they do not have alternative means of proof. CAB has asserted that the notice party's material is confidential and that it has indicated concerns about furnishing sensitive and confidential information to the respondents and in this regard CAB redacted the copy of Mr Lauridsen's affidavit furnished to the respondents. Again, this should be averred to on affidavit.

Key Cases Cited

- *Criminal Assets Bureau v. JR (Ex tempore,* High Court, 10th March, 2014, Birmingham J.)
- *University College Cork v Electricity Supply Board* [2014] IEHC 135
- *Compagnie Financiere et Commerciale du Pacifique v. Peruvian Guano Company* (1882) 11 QBD 55
- *The Competition Authority v The Irish Dental Association* [2006] ILRM 383

DPP v. Thomas Murphy

17th December 2015, Special Criminal Court: Butler, O'Hagan, Ryan, JJ, Bill No. SP0001/2008

Revenue – Section 951 of the TCA 1997 - Chargeable person – "knowingly and wilfully" failed to make returns

1. The accused is charged with nine offences alleging that, being a chargeable person, he failed to make income tax returns for the periods between 1996 and 2004. Each count alleges that, being a chargeable person, he failed to make returns *"knowingly or wilfully"* (Counts 5 to 9 – Section 951 TCA 1997 and Section 10 of the Finance Act 1988) and *"without reasonable excuses"* (Counts 1 to 4).

2. The court feels it necessary to mention the fact that this prosecution received widespread publicity in a course of which some commentators referred to other entirely unconnected activities by the accused person. While the court is wholly aware of that publicity, it has no bearing whatsoever upon the Revenue charges brought against the accused in these proceedings and the court is in no way influenced by that publicity.

3. The prosecution sought, in evidence, to establish farming activities by the accused over the relevant periods by proving a very large number of documents which purported to be signed by one T. Murphy with a given address of Ballybinaby, Hackballscross, Dundalk, Co. Louth. The said documents included an application for a herd number, applications for various monetary payments, cheques or payment orders payable to the said T. Murphy in respect of such applications, records of transactions with cattle marts and meat processing plants by one T. or Thomas Murphy of the said address and payments to him from the said entities, the operation of an account by one Thomas Murphy and the use and benefit of the proceeds of the said payments by the holder of that account.

4. It was the prosecution's case that despite the fact that the accused had applied for and obtained a herd number, had applied for and obtained significant payments from the State, had conducted significant dealings in relation to land and had conducted significant dealings in relation to the trading of cattle, did not make returns to the Revenue in respect of the periods in question. Evidence was also given of his involvement (at the very least) in the renting of land for the keeping of cattle. A "*chargeable person"* is someone residing in the State who is charged tax on the annual profits or gains from any trade, profession or employment, whether carried out in the State or elsewhere (Section 18 TCA 1997- Schedule D).

This income tax shall be charged on and paid by the persons or bodies of persons receiving or entitled to the income in respect of which the tax is directed (Section 52, TCA 1997).

5. In addition to the evidence, which the prosecution said established that the accused was carrying on the said farming activity and was a chargeable person within the meaning of the legislation, the prosecution sought to rely upon certificates issued pursuant to Section 951(10) TCA 1997. Those certificates are signed by an officer of the Revenue Commissioners in respect of each of the periods of assessment in question and they are, to the effect, that the accused was a chargeable person and that a return was not received from the accused on or before the return date for that particular period. One such certificate read as follows:-

"Certificate of officer of the Revenue Commissioners pursuant to section 951(10) of the Taxes Consolidation Act, 1997. Prosecutor: the Director of Public Prosecutions. Accused: Thomas Murphy. In accordance with the provisions of section 951(10) of the Taxes Consolidation Act, 1997, I hereby certify that I have examined the relevant records and that it appears from those records:

(a) that as respects a chargeable period, namely the year of assessment 1996-1997, a person named Thomas Murphy of Ballybinaby, Hackballscross, Dundalk, Co. Louth, the above named accused, is a chargeable person; and

(b) that on or before the specified return date for the chargeable period, namely 3rd day of January, 1998, a return in the prescribed form was not received from that chargeable person, namely the said Thomas Murphy. "

The same was dated 21st September, 2006 and is signed *"Criminal Assets Bureau, Officer of the Revenue Commissioners, Criminal Assets Bureau"*.

6. In addition to proving the said certificates, the witness known as Revenue Bureau Officer 35, gave evidence of having examined all of the relevant documents and being satisfied that the accused was a chargeable person and that he had not made returns. However, the court has had the benefit of all the evidence and, leaving the certificates aside, it is suggested that all of the evidence is sufficient to satisfy the court beyond a reasonable doubt that the accused was in receipt of income from the sale of cattle and indeed he used it for his own benefit.

7. The defence in cross examination of the prosecution witnesses made the case that it was not the accused that was engaged in the

farming activity but that one farm involving a number of herds kept together, including the herd in the name of the accused, was run by the brother of the accused, namely Patrick Murphy and that "forgery was afoot" in that in the case of a number of the documents referred to Patrick Murphy signed the same in the name of Thomas Murphy.

8. The statements admitted under Section 16 of the Criminal Justice Act 2006.

(1) In the course of the trial statements made by Patrick Flanagan, Veterinary Surgeon, and Brian Garvey, Land Owner where admitted as part of the evidence.

(2) Mr. Flanagan in the course of his statement-

(a) said that he witnessed the signing by the Murphys', including Thomas Murphy, of Department of Agriculture forms.

(b) he understood the requirements to tell the truth

(c) Thomas Murphy had been involved in the beef and suckler cow farming for at least as long as he had been dealing with him.

(d) he was given the option to strike out or withdraw any aspect of the statement that he didn't agree with and he did so.

(3) Mr. Garvey spoke to Mr. Murphy in relation to farming matters and the rent of land the day before he made his statement in 2005.

(4) The court has considered the foregoing statements in the light of contradictory viva voce evidence and in the light of the totality of the evidence in this case and we have considered what weight should be attributed to the said statement. The court is satisfied beyond reasonable doubt that the Section 16 evidence outlined above represents the true state of affairs, namely that Thomas Murphy was carrying on a cattle farming and dealing business.

9. The handwriting expert examined questioned signatures provided to him and found a number not to have been signed by the accused. They also provided him with signatures attributed to the accused which, on analysis, he found to be genuine. However, prosecution exhibit 30, which contains approximately 30 cheques drawn on Thomas Murphy's said account and signed by a T. Murphy, were

not part of the questionable signatures submitted to him. Having regard to the totality of the evidence, the court finds that the said cheques were signed by the accused.

10. The fact that returns were not made by the accused is not in issue.

11. The question of "without reasonable excuse" cannot be an issue as it is the defence case that the accused was not a chargeable person in the first place. Such an excuse is peculiarly within the knowledge of one party only and an evidential burden falls on that party (*J.F. v. Ireland & Attorney General*, Binchy J., Unreported, July 2015). The principle of self incrimination is, therefore, not offended.

12. As to *"knowingly or wilfully"*, if it was a case that he was carrying out the said farming activity, he could not have been unaware of it and he could not have been unaware of his obligation to make income tax returns, in particular, having regard to the fact that other family members involved in farming at the same location, Patrick Murphy, Frank Murphy, Rosemary Murphy, had all made income tax returns at various times.

13. The following presumptions are, *inter alia*, inserted by Section 161 of the Finance Act 2003, namely:-

(3) Where a document purports to have been created by a person it shall be presumed, unless the contrary is shown, that the document was created by that person and that any statement contained therein, unless the document expressly attributes its making to some other person, was made by that person.

(4) Where a document purports to have been created by a person and addressed and sent to a second person, it shall be presumed, unless the contrary is shown, that the document was created and sent by the first person and received by the second person and that any statement contained therein:-

(a) unless the document expressly attributes its making to some other person, was made by the first person, and

(b) came to the notice of the second person."

14. Is the court, as a tribunal of fact, satisfied on the evidence that the

accused was carrying on farming activity in respect of the relevant cattle herd number? The court has considered individually and as a whole the following evidence adduced in this regard:-

(1) The said documents adduced in evidence.

(2) The fact that the accused applied for a herd number wherein he gave his address as Hackballscross aforesaid.

(3) A bank account was opened in the name of Thomas Murphy and was, at least to some extent (including to make payments into his personal pension fund), operated by him to his benefit.

(4) Mr. Patrick Flanagan, a veterinary surgeon, and his father before him acted for the Murphy family, including the accused, whom he knew in relation to their farming activities.

(5) The said Mr. Rafferty of the Department of Agriculture gave evidence, *inter alia*, that Thomas Murphy had applied for a herd number that in the form he described himself as a cattle dealer and that a letter from Mr. Murphy's solicitors confirmed that he had land. Messrs. Murdoch and Flanagan were the veterinary surgeons. He said that he knew the Murphys' and if an agent had signed the form the agents name would have appeared thereon.

(6) The MGO Book. The accountant agreed that what is described as the MGO book discloses all transactions in the Murphy herds from 1996 to 2004. Such herd transactions as are recorded relate to particular herd owners, including the accused.

(7) Diaries reflect entries by Patrick Murphy of monies received to the credit of Thomas Murphy, the accused.

(8) We have considered the proposition put by the Defence that it was Patrick Murphy who was the chargeable person. Patrick Murphy was indeed a chargeable person and he made returns in respect thereof and was party to a settlement with the Revenue at a later date. This does not in any way negate the findings in relation to the accused's farming activities at the material times.

15. The said finding of fact is

corroborative of the certificates above referred to and the court is satisfied, beyond reasonable doubt, that the accused was, in respect of all of the material periods, a "chargeable person".

16. Having regard to the foregoing, the court is satisfied, beyond reasonable doubt that in the case of each of the individual accounts on the indictment herein, the accused is guilty.

Key Cases Cited

- *F. v. Ireland & Attorney General, Binchy J., Unreported, July 2015*

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 it's success to date is, to a large degree, based on its multi-agency and multi-disciplinary approach, supported by a unique set of legal principles. The Bureau continues to play an important role in the context of law enforcement at an international level.

Asset Recovery Office (ARO)

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

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

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

During 2015, the Bureau received thirty one requests for assistance. The Bureau was able to provide information in respect of these requests. The requests were received from twelve different countries within the European Union. The Bureau itself sent four requests to three different countries from which we have received replies.

The Bureau participates on two subgroups within the ARO framework, namely:

1. Asset Management Offices
2. Virtual Currencies

During 2015, the Bureau participated in the development and exchanges of best practices in these areas.

International Operations

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

Europol

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

Interpol

Interpol is an agency comprising of the membership of police organisations in one hundred and ninety countries worldwide. The agency's primary function is to facilitate domestic investigations which transcend national and international borders. The Bureau has utilised this agency in a number of investigations conducted in 2015.

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.

Logo of CARIN

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

The aim of 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 2015, the Bureau remained as members of the Steering Group and attended four separate Steering Group meetings as well as attending the annual AGM which was hosted by Guernsey between the 8th – 9th October 2015. Following the work at the AGM, recommendations were made by all the participants and these are currently being drafted and will be sent to the participating countries as well as a number of designated agencies and bodies throughout Europe.

ALEFA (Association of Law Enforcement Forensic Accountants)

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

During 2015, the Bureau attended a number of Steering Group meetings in Dublin as a member of that group.

Logo of ALEFA

ARIN-EA

The Bureau continued its international co-operation in 2015 and in particular contributing to the establishment and growth of CARIN style networks. One such network is the Asset Recovery Interagency Network for Eastern Africa.

The Asset Recovery Interagency Network for Eastern Africa (ARIN-EA) was launched on 6th November 2013 in Kigali, Rwanda following a resolution taken during the 7th Annual General Meeting of the East Africa Association of Anti-Corruption Authorities (EAAACA). The countries that constitute EAAACA are Burundi, Djibouti, Ethiopia, Kenya, Rwanda, South Sudan, Tanzania and Uganda.

ARIN-EA's objective is to provide an informal network in the Eastern Africa region for the exchange of information that will lead to the recovery of assets acquired through crime. Stolen assets are often transferred to foreign jurisdictions, making the process of asset recovery even more complex and time consuming. ARIN-EA also works with other regional networks in asset recovery initiatives.

The aim of ARIN-EA is to exchange information on individuals, companies, and assets at the international level with the intention of facilitating the pursuit and recovery of proceeds of unlawful activities and to deprive criminals of their illicit profits. Through this informal international network of practitioners and experts, requests for transnational cooperation will be channelled to relevant domestic agencies directly, leading to more expeditious asset recovery.

Logo of ARIN-EA

The ARIN-EA working group meeting was held in Nairobi (Kenya) from the 30th November to 2nd December 2015. ARIN-EA requested training from CARIN in the areas of cross border joint investigation teams but also in the best practices of operating an ARIN style network.

The Bureau Legal Officer, Mr Declan O'Reilly, was nominated by the Steering Group of CARIN to represent it at the meeting at which he attended. This attendance in particular matched well with the work being carried out by ARIN-EA in tackling wildlife crime and in particular the poaching of rhinocerous.

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 2015, the Bureau facilitated visits by foreign delegations covering a range of disciplines, both national and international.

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

Part Nine
Conclusions

Throughout 2015, the Criminal Assets Bureau has exercised its independent statutory remit in order to pursue the proceeds of criminal conduct in appropriate cases. In order to carry out this independent statutory remit, the Bureau has, in addition to exercising powers under the criminal code, drawn on the provisions of the Proceeds of Crime Act 1996-2005, together with Revenue and Social Protection legislation. The provision of the Criminal Assets Bureau Act, 1996 as amended, provide for the exercise of the Bureau's functions using a multi-agency and multi-disciplinary approach.

The Bureau continued to target assets deriving from a variety of suspected criminal conduct including drug trafficking, fraud, theft, the laundering and smuggling of fuel and the illegal tobacco trade. Throughout 2015, the Bureau placed particular emphasis on targeting the organised criminal gangs engaged in property crime, such as burglaries. A particular focus of the Bureau's activities was on rural crime.

The investigations conducted by the Bureau and the consequential proceedings and actions resulted in sums in excess of €1.6 million being forwarded to the Exchequer under the Proceeds of Crime legislation. In addition, in excess of €2.038 million was collected in Revenue and in excess of €185,354 in Social Welfare overpayments was recovered.

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

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

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

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.

Part Nine
Conclusions

During 2015, in excess of €3.8 million was forwarded to the Central Fund as a result of the actions of the Criminal Assets Bureau.

Appendix
objectives & functions of the Bureau

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

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

(a) the identification of the assets, wherever situated, of persons which derive or are suspected to derive, directly or indirectly, from criminal conduct,

(b) the taking of appropriate action under the law to deprive or to deny those persons of the assets or the benefit of such assets, in whole or in part, as may be appropriate, and

(c) the pursuit of any investigation or the doing of any other preparatory work in relation to any proceedings arising from the objectives mentioned in paragraphs (a) and (b).

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

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

(a) in accordance with Garda functions, for the purposes of, the confiscation, restraint of use, freezing, preservation or seizure of assets identified as deriving, or suspected to derive, directly or indirectly, from criminal conduct,

(b) under the Revenue Acts or any provision of any other enactment, whether passed before or after the passing of this Act, which relates to revenue, to ensure that the proceeds of criminal conduct or suspected criminal conduct are subjected to tax and that the Revenue Acts, where appropriate, are fully applied in relation to such proceeds or conduct, as the case may be,

(c) under the Social Welfare Acts for the investigation and determination, as appropriate, of any claim for or in respect of benefit (within the meaning of Section 204 of the Social Welfare (Consolidation) Act, 1993) by any person engaged in criminal conduct, and

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

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

An Biúró um Shócmhainní Coiriúla
Tuarascáil Bhliantúil

An Biúró um Shócmhainní Coiriúla Tuarascáil Bhliantúil 2015

2015

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

Rinne Coiste Tuarascála Bliantúla an Bhiúró um Shócmhainní Coiriúla 2015 an tuarascáil seo a ullmhú agus a dhearadh.

Clár Ábhar

Clár Ábhar i

Litir ó Choimisinéir an Gharda Síochána chuig an Aire Dlí agus Cirt agus Comhionannais v

Litir ó Phríomh-Oifigeach an Bhiúró chuig Coimisinéir an Gharda Síochána vii

Brollach xi

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

An Biúró 1

Airgeadas 1

Cuspóirí agus feidhmeanna 1

Príomh-Oifigeach an Bhiúró 2

Comhlacht corpraithe 2

Oifigigh agus foireann an Bhiúró 3

Leibhéil Soláthar Foirne 4

Neamhainmníocht 4

Oifigeach Dlí an Bhiúró 4

Struchtúr an Bhiúró 4

Oifig an Phríomh-Aturnae Stáit 5

Próifíleoirí Rannacha 5

TACTIC 6

Cuid a Dó: Imscrúduithe an Bhiúró um Shócmhainní Coiriúla

Imscrúduithe 9

Alt 14 9

Alt 14A 10

Iarratais a rinneadh le linn 2014 10

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

Réamhrá 11

Súil siar ar Alt 2 12

Miondealú luachála 13

Clár Ábhar
(ar lean)

Súil siar ar Alt 3..........14
Alt 3(3)..........16
Miondealú Geografach..........17
Maoin..........17
Feithiclí..........18
Alt 4(1) agus 4A..........18
Alt 6..........19
Alt 7..........20

Cuid a Ceathair: Gníomhartha ioncaim ag an mBiúró
Forbhreathnú..........23
Feidhmeanna Cánach..........23
Measúnuithe Cánach..........23
Achomhairc Chánach..........23
Reachtaíocht..........23
Achomhairc chuig na Coimisinéirí Achomhairc..........24
Achomhairc a Glacadh Isteach..........24
Achomhairc ar Diúltaíodh Dóibh..........24
Cás 1..........25
Cás 2..........25
Cás 3..........25
Cás 4..........25
Cás 5..........25
Cás 6..........26
Cás 7..........26
Cás 8..........26
Cás 9..........26
Achomhairc chuig an gCúirt Chuarda..........27
Nithe a Bailíodh..........27
Nithe a Aisghabhadh..........27
Éilimh..........27

Gníomhartha Sirriam...27
An Chúirt Chuarda...27
An Ard-Chúirt..27
Breithiúnais...27
Ionchúisimh...28
Pascal Kelly...28
Thomas Murphy..28
Feidhmeanna Custam agus Máil...28
Táblaí ioncaim...30

Cuid a Cúig: Gníomhartha Leasa Shóisialaigh ag an mBiúró
Forbhreathnú...33
Coigilteas..33
Ró-Íocaíochtaí...33
Nithe a Aisghabhadh..33
Achomhairc..34

Cuid a Sé: Ionchúisimh Choiriúla a tháinig as imscrúduithe an Bhiúró
Réamhrá...35
Cionta a bhain le Cáin...35
Cás1..35
Cás 2...35

Cuid a Seacht: Breithiúnais Shuntasacha Chúirte le linn 2015
An Biúró um Shócmhainní Coiriúla v. Niall O'Donoghue (nó Simon Gold mar is fearr aithne), Anglo Irish Global Ltd & Kurt Lauridsen..................37
An Stiúrthóir Ionchúiseamh Poiblí v. Thomas Murphy.............................50

Cuid a hOcht: Forbairtí idirnáisiúnta
An ghné idirnáisiúnta...57

Clár Ábhar
(ar lean)

An Oifig um Aisghabháil Sócmhainní.....57
Oibríochtaí Idirnáisiúnta.....57
Europol.....58
Interpol.....58
CARIN.....58
ALEFA.....59
ARIN-EA.....59
An Caidreamh leis an Ríocht Aontaithe.....60
An Chomhdháil um Choireacht Eagraithe Trasteorann.....60
An Grúpa um Breosla Trasteorann agus an Grúpa um Máil Trasteorann.....60
Cuairteanna ar an mBiúró.....60

Cuid a Naoi: *Conclúidí*.....63
Aguisín: *Cuspóirí agus Feidhmeanna an Bhiúró*.....65
Nótaí: *Nótaí*.....67

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

A Aire, a chara,

De réir fhorálacha Alt 21 den Acht fán mBiúró um Shócmhainní Coiriúla, 1996, tá áthas orm Tuarascáil Bhliantúil an Bhiúró um Shócmhainní Coiriúla don bhliain 2015 a chur faoi do bhráid.

Leagtar amach sa tuarascáil seo gníomhaíochtaí an Bhiúró le linn na bliana 2015, agus é ag féachaint leis an sainchúram reachtúil atá air a chomhlíonadh. Mionsonraítear sa tuarascáil freisin na gníomhartha a rinne an Biúró faoin reachtaíocht um fháltais ó choireacht, faoin reachtaíocht ioncaim agus faoin reachtaíocht leasa shóisialaigh chun díriú go rathúil ar fháltais amhrasta ó iompar coiriúil. Léirítear sa tuarascáil go bhfuil an Biúró fós mar chuid lárnach den fhreagairt d'iompar coiriúil in Éirinn ó thaobh fhorfheidhmiú an dlí de.

Le linn na bliana 2015, dhírigh an Biúró go mór ar dhul i ngleic le fáltais choiriúla a shaothraítear ó raon leathan gníomhaíochta coiriúla, agus é ag féachaint ar gach cineál coireachta a bhaineann le maoin. Maidir leis sin, chuaigh an Biúró i mbun comhar fairsing le gníomhaireachtaí forfheidhmithe dlí i dTuaisceart Éireann, le Seirbhís Póilíneachta Thuaisceart Éireann (PSNI), le Coimisinéirí Ioncaim agus Custam na Banríona (HMRC) agus leis an nGníomhaireacht Náisiúnta Coireachta.

Leanann an Biúró le hiarracht mhór a dhíriú ar an réimse sin i gcásanna ina bhfuil gné láidir idirnáisiúnta ann d'imscrúduithe.

Mar sin féin, leanann an Biúró le dul chun cinn suntasach a dhéanamh ar dhul i ngleic le coirpigh thromchúiseacha, lena n-áirítear iad sin a bhíonn páirteach i ngáinneáil ar dhrugaí agus i ndrugaí a dhíol, ar nithe iad lena gcruthaítear fadhbanna móra inár bpobal. Ábhar spéise ar leith i mbliana ba ea an bhéim a chuir an Biúró ar dhul i ngleic le grúpaí eagraithe a bhíonn ag taisteal chun dul i mbun iompar coiriúil, agus iad páirteach i mbuirgléireacht agus i robáil go príomha.

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

Leanann an Biúró lena bheith ina bhall gníomhach de Ghréasán Idirghníomhaireachta Camden um Aisghabháil Sócmhainní (CARIN) agus, ar mhaithe lena éifeachtacht a choinneáil ar leibhéal idirnáisiúnta mar Oifig um Aisghabháil Sócmhainní (OAS) ainmnithe d'Éirinn, baineann sé leas as na gréasáin sin chun a chuid cuspóirí a bhaint amach.

Ina theannta sin, tá áthas orm aitheantas a thabhairt do na forbairtí a bhí ann sa bhliain maidir le hoiliúint leanúnach a chur ar fhoireann an Bhiúró, agus béim á leagan ar oiliúint a chur ar Phróifíleoirí breise Rannacha um Shócmhainní.

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

Tá an tionscnamh sin éifeachtach go háirithe maidir le dul i ngleic le daoine aonair a bhíonn ag gabháil do ghníomhaíocht choiriúil ar leibhéal áitiúil agus pobail, rud atá ina ábhar imní le fada an lá.

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

Le meas,

NÓIRÍN O'SULLIVAN

COIMISINÉIR

AN GHARDA SÍOCHÁNA

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

A Choimisinéir, a chara,

Is cúis áthais dom an 20ú Tuarascáil Bhliantúil ón mBiúró um Shócmhainní Coiriúla don bhliain féilire 2015 a chur faoi do bhráid. Cuirtear an tuarascáil seo chugat le cur faoi bhráid an Aire Dlí agus Cirt agus Comhionannais, de bhun fhorálacha Alt 21 den Acht fán mBiúró um Shócmhainní Coiriúla, 1996. I gcomhréir leis na hoibleagáidí reachtúla atá air, leagtar amach sa tuarascáil na gníomhaíochtaí ar thug an Biúró fúthu le linn na bliana agus é ag díriú ar na fáltais ó choireacht.

Le linn na bliana, d'fhéach an Biúró arís eile leis na torthaí is fearr is féidir a bhaint amach óna acmhainní féin trí chur chuige cothrom a ghlacadh idir imeachtaí cúirte a thionscnamh faoin reachtaíocht um Fháltais ó Choireacht agus imeachtaí cúirte a tionscnaíodh i mblianta roimhe a thabhairt chun críche go rathúil ag an am céanna. Mar thoradh ar ghníomhartha i dtaca leis na fáltais ó choireacht a rinneadh sa bhliain reatha, mar aon le gníomhartha faoi na forálacha Ioncaim agus Coimirce Sóisialaí, d'éirigh leis an mBiúró níos mó ná €3.8 milliún a bhaint amach don Státchiste.

Le linn na bliana 2015, tugadh trí iarratas déag nua os comhair na hArd-Chúirte faoin reachtaíocht um Fháltais ó Choireacht. Mar a tharla arís eile, tionscnaíodh formhór na n-imeachtaí sin i leith fáltas a tháinig ó gháinneáil ar dhrugaí. Ina theannta sin, rinneadh gníomhartha in aghaidh daoine a measadh a bheith páirteach i gcineálacha éagsúla iompair choiriúil, go háirithe i dtaca le fáltais choiriúla de chuid grúpaí coireachta eagraithe a bhí ag gabháil go príomha do bhuirgléireacht agus i dtaca le fáltais choiriúla de chuid grúpaí coiriúla a bhí ag oibriú i gceantair thuaithe na tíre.

Bhain na feidhmeanna faoin Acht um Fháltais ó Choireacht le fáltais ó chineálacha eile coireachta maoine freisin, lenar áiríodh robáil, a d'eascair as imscrúduithe a rinneadh i gcomhar le móroibríochtaí an Gharda Síochána arbh é ab aidhm dóibh coireanna den chineál sin a chomhrac. Go háirithe, tá iarracht ar leith déanta ag an mBiúró díriú ar na fáltais ó choireacht a fhabhraíonn chuig grúpaí eagraithe a bhíonn ag taisteal chun dul i mbun iompar coiriúil.

Go háirithe, d'éirigh leis an mBiúró um Shócmhainní Coiriúla, agus leas á bhaint aige as forálacha cuí Ioncaim, de bhreis ar €2 milliún a chur ar aghaidh chuig Príomh-Chiste an Státchiste. D'aisghabh sé de bhreis ar €185,354 mar gheall ar ró-íocaíochtaí faoi fhorálacha Leasa Shóisialaigh freisin.

Bhí sé mar straitéis ag an mBiúró arís eile sa bhliain 2015 a chuid gníomhaíochtaí a chomhordú ar bhealach a thugann aird ar Phleananna Póilíneachta de chuid an Gharda Síochána agus ar straitéisí de chuid na gCoimisinéirí Ioncaim agus na Roinne Coimirce Sóisialaí. I ngach cás a bhaineann le sárú líomhnaithe ar an dlí coiriúil, déantar bainistiú cúramach ar ról an Bhiúró, ag féachaint do phríomhfheidhmeanna an Gharda

Síochána agus, i gcásanna áirithe, do phríomhfheidhmeanna na gCoimisinéirí Ioncaim d'fhonn a chinntiú go saothraítear leigheasanna cuí i leith iompar coiriúil.

Tagraítear sa tuarascáil seo do roinnt imscrúduithe coiriúla ar thug an Biúró fúthu le linn na bliana, agus bhí imeachtaí os comhair na gCúirteanna Cóiriúla mar thoradh ar roinnt díobh. Bhain na hionchúisimh atá i gceist le cionta coiriúla faoin reachtaíocht Ioncaim, mar aon le cion amháin faoin Acht fán mBiúró um Shócmhainní Coiriúla. Pléitear go mion le cás amháin den sórt sin – an Stiúrthóir Ionchúiseamh Poiblí v Thomas Murphy, a tugadh chun críche os comhair na Cúirte Coiriúla Speisialta – mar gheall ar an ardleibhéal spéise a bhí ag an bpobal sa chás, mar aon leis na hacmhainní suntasacha a bhí ag teastáil chun an t-ábhar a thabhairt chun críche. Maidir leis sin, ba mhaith liom an deis seo a thapú buíochas a ghabháil leis na hOifigigh sin de chuid an Bhiúró a raibh baint acu leis an gcás sin as an obair dhícheallach a rinne siad agus as an tiomantas a léirigh siad, nithe a chabhraigh leis na himeachtaí a thabhairt chun críche go rathúil ar deireadh.

Le linn na bliana 2015, méadaíodh ar an obair leanúnach atá á déanamh ag an mBiúró le blianta beaga anuas chun cur leis an leibhéal saineolais atá ar fáil aige trí oiliúint chuí a chur ar fáil don phearsanra ar fad. Maidir leis sin, leathnaíodh an Clár Oiliúna do Phróifíleoirí Rannacha um Shócmhainní Coiriúla. Is é príomhaidhm na forbartha sin ná feabhas a chur ar a éifeachtaí atá an Biúró trí oiliúint a chur ar fáil do ghníomhaireachtaí gaolmhara.

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

Leanann an Biúró le forbairt a dhéanamh ar an gcaidreamh atá aige le Interpol, le Europol agus le Gréasán Idirghníomhaireachta Camden um Aisghabháil Sócmhainní (CARIN). Sa tuarascáil seo, leagtar amach roinnt mórfhorbairtí a baineadh amach de bharr comhar idirnáisiúnta in imscrúduithe ar thug an Biúró fúthu. Pléitear go mion inti le roinnt cásanna ar leith chun an leibhéal comhair a bhí ann agus an rath a baineadh amach mar gheall ar an gcomhar sin a thaispeáint. Ina theannta sin, leanann an Biúró le hionadaíocht a dhéanamh d'Éirinn ar leibhéal idirnáisiúnta trí na hOifigí um Aisghabháil Sócmhainní.

Óna bhunú, tá tacaíocht den scoth á fáil ag an mBiúró ó dhaoine den phobal. Mar fhianaise air sin, tá an dea-chaidreamh oibre atá againn le hInstitiúidí Airgeadais, le Comhlachtaí Cuntasaíochta agus le gníomhaireachtaí eile rialála sa tír agus an teagmháil dhíreach a bhíonn againn leis an bpobal.

Agus úsáid mhéadaithe á baint aige as na meáin shóisialta, d'éirigh leis an mBiúró feabhas a chur ar a acmhainn cumarsáide leis an bpobal agus le comhlachtaí gairmiúla. Mar sin féin, is é príomhaidhm an Bhiúró go fóill díriú ar shócmhainní a ceannaíodh le fáltais ó choireacht agus atá á sealbhú ag coirpigh eagraithe tromchúiseacha a bhíonn ag oibriú ar an leibhéal náisiúnta agus idirnáisiúnta, nó atá á sealbhú thar ceann na gcoirpeach sin. Maidir leis sin, d'éirigh leis an mBiúró Bitcoin, ar airgeadra cripteagrafach é, a urghabháil den chéad uair riamh le linn na bliana.

Thar na blianta seo a chuaigh thart, bhí ar an mBiúró é féin a oiriúnú do phatrúin athraitheacha an iompair choiriúil agus freagairt do na hathruithe sin freisin. Mar gheall ar an méadú atá tagtha ar an ngá le comhar idirnáisiúnta idir gníomhaireachtaí forfheidhmithe dlí, is amhlaidh go bhfuil gné idirnáisiúnta ann de gach imscrúdú, beagnach, atá ar bun faoi láthair. De réir gach táscaire, is cosúil go leanfaidh an treocht sin ar aghaidh.

Ina ainneoin sin, léirigh an Biúró a éifeachtaí atá sé maidir leis na dúshláin a ghabhann leis na forbairtí sin a shárú agus an cumas atá aige déanamh amhlaidh. Agus é ag dul isteach san fhichiú bliain dá chuid oibre anois, tá an Biúró fós ina chuid lárnach den fhreagairt fhoriomlán forfheidhmithe dlí a thugtar don choireacht thromchúiseach agus eagraithe sa dlínse seo.

Ar bhonn náisiúnta, is é croíthosaíocht an Bhiúró tacú le hiarrachtaí dul i ngleic le hiompar coiriúil ar leibhéal an phobail áitiúil, agus tá ról tábhachtach ag Clár na bPróifíleoirí Rannacha um Shócmhainní Coiriúla san iarracht sin. Ba é líon iomlán na bPróifíleoirí Rannacha oilte um Shócmhainní ag deireadh na bliana 2015 ná céad ochtó is a cúig bhall den Gharda Síochána, cúig oifigeach déag de chuid na gCoimisinéirí Ioncaim agus triúr oifigeach de chuid na Roinne Coimirce Sóisialaí.

Ba mhaith liom aitheantas a thabhairt go fíorbhuíoch don tacaíocht agus don chomhar a fuair an Biúró ó na comhlachtaí seo a leanas le linn na bliana: an Garda Síochána, na Coimisinéirí Ioncaim, an Roinn Coimirce Sóisialaí, an Roinn Dlí agus Cirt agus Comhionannais, an Roinn Airgeadais, an Roinn Caiteachais Phoiblí agus Athchóirithe, Oifig an Ard-Aighne agus Oifig an Stiúrthóra Ionchúiseamh Poiblí.

Ba mhian liom aitheantas ar leith a thabhairt freisin do shaineolas agus do dhúthracht na n-aturnaetha agus na mball foirne a chuir an Príomh-Aturnae Stáit ar fáil dúinn sa Bhiúró. Ina theannta sin, ba mhaith liom comhghairdeas a dhéanamh leis na baill foirne sin ó Oifig an Phríomh-Aturnae Stáit a bhfuil baint acu leis an mBiúró faoi Dhámhachtain Dlí na hEarnála Poiblí a bhuachan don dara bliain as a chéile. Ba mhaith liom aitheantas a thabhairt freisin don rannchuidiú a rinne na hAbhcóidí Dlí a bhí fostaithe ag an mBiúró sa bhliain.

Bhí mórán athruithe pearsanra ann laistigh den Bhiúró le linn na bliana, agus iad ag eascairt as imeacht roinnt daoine de bharr ardú céime, scoir agus aistrithe. De bharr struchtúr an Bhiúró, níl aon bhealach ann chun an méid sin a sheachaint. Mar thoradh ar na hathruithe, táthar ag díriú anois ar chóras atá láidir agus a bhfuil dea-acmhainní ar fáil aige a choinneáil le haghaidh oiliúint foirne. Tá an córas sin á

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

fhorbairt le blianta beaga anuas.

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

Ar deireadh, agus toisc gurb é seo an tuarascáil dheireanach uaim mar Phríomh-Oifigeach ar an mBiúró, is mian liom aitheantas a thabhairt don ardleibhéal gairmiúlachta, dúthrachta agus tiomantais a léirigh gach oifigeach agus ball foirne de chuid an Bhiúró le linn dom gníomhú sa ról. Ba mhaith liom gach rath sa todhchaí a ghuí ar Phríomh-Oifigeach nuacheaptha an Bhiúró.

Ba mhór an onóir dom deis a bheith agam gníomhú mar Phríomh-Oifigeach ar an mBiúró le sé bliana anuas.

Le meas,

Eugene Corcoran

EUGENE CORCORAN
COIMISINÉIR CÚNTA
PRÍOMH-OIFIGEACH AN BHIÚRÓ

3 Lúnasa 2016

Brollach

Tuarascáil Alt 21

Is é seo an 20ú Tuarascáil Bhliantúil maidir le gníomhaíochtaí an Bhiúró um Shócmhainní Coiriúla (dá ngairtear "an Biúró" anseo feasta) agus cuimsítear inti an tréimhse ón 1 Eanáir 2015 go dtí an 31 Nollaig 2015 agus an dá dháta sin san áireamh.

Rinneadh an tAcht fán mBiúró um Shócmhainní Coiriúla, 1996, agus an tAcht um Fháltais ó Choireacht, 1996, a leasú roinnt uaireanta. Ba leis an Acht um Fháltais ó Choireacht (Leasú), 2005, a rinneadh an leasú ba shuntasaí díobh.

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

Cuireadh an tuarascáil seo i dtoll a chéile de bhun Alt 21 den Acht, lena gceanglaítear ar an mBiúró tuarascáil maidir lena chuid gníomhaíochtaí le linn na bliana 2015 a chur faoi bhráid an Aire Dlí agus Cirt agus Comhionannais, trí Choimisinéir an Gharda Síochána.

Brollach
Alt 21

Radharc ar na Ceithre Cúirteanna, Baile Átha Cliath

Cuid a hAon

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

An Biúró

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

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

Airgeadas

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

Faoi mar a fhoráiltear dó le Reacht, is é an tArd-Reachtaire Cuntas agus Ciste a dhéanann iniúchadh ar an airgead ar fad a chuireann an tOireachtas ar fáil, mar atá leagtha amach sa tábla.

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

Cuntais don bhliain 2015

Cur síos	Meid €	
	2014	2015
Pá	5,500,000	5,681,000
Caiteachas eile	1,154,000	997,000
Iomlán	6,654,000	**6,678,000**

Cuspóirí agus feidhmeanna

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

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

4. éilimh faoi na hAchtanna Leasa Shóisialaigh a imscrúdú agus a chinneadh.

Príomh-Oifigeach an Bhiúró

Tá an Biúró faoi cheannas ag Príomh-Oifigeach an Bhiúró, arna cheapadh ag Coimisinéir an Gharda Síochána óna chuid ball atá ag céim an Ard-Cheannfoirt. Is é Príomh-Oifigeach an Bhiúró faoi láthair ná an Bleachtaire Ard-Cheannfort Eugene Corcoran a chuaigh i mbun an phoist an 1 Meán Fómhair 2010. Agus é seo á scríobh, tá Eugene Corcoran tar éis ardú céime a fháil chuig ról an Choimisinéara Chúnta laistigh den Gharda Síochána.

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

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

Comhlacht corpraithe

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

Is é an Breitheamh Onórach McCracken a thug an breithiúnas ón Ard-Chúirt an 1 Iúil 1999. Tá an breithiúnas sin an-tábhachtach maidir le cineál an Bhiúró a thuiscint.

Ba é seo a leanas an tuairim ón gCúirt:

"Tá an Biúró um Shócmhainní Coiriúla ina chomhlacht corpraithe, agus síorchomharbas aige. In ainneoin nach mór Príomh-Oifigeach an Bhiúró a cheapadh ó bhaill den Gharda Síochána atá ag céim an Ard-Cheannfoirt, tá an Biúró um Shócmhainní Coiriúla neamhspleách ar an nGarda Síochána, cé gur ag an mBiúró atá cuid mhór de na cumhachtaí a thugtar don Gharda Síochána de ghnáth.

...

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

Is soiléir gur chreid an tOireachtas, agus an Biúró um Shócmhainní Coiriúla á chur ar bun aige, gur ghá, chun leas an phobail, comhlacht a bheadh neamhspleách ar an nGarda Síochána agus a ghníomhódh ar bhealach imscrúdaitheach a bhunú. Mar sin féin, nílim den tuairim gurb ionann é agus an Garda Síochána, rud a dhéanann imscrúdú d'fhonn daoine a ionchúiseamh i gcionta. Déanann an Biúró um Shócmhainní Coiriúla imscrúdú d'fhonn sócmhainní a fuarthas ó ghníomhaíochtaí coiriúla a ghnóthú agus na sócmhainní sin a thabhairt ar aghaidh don Stát."

Oifigigh agus foireann an Bhiúró

Oráiltear in Alt 8 den Acht d'oifigigh a cheapadh chuig an mBiúró. Is faoi Alt 9 den Acht a cheaptar baill foirne an Bhiúró.

Is iad seo a leanas Oifigigh an Bhiúró:

A. baill den Gharda Síochána;

B. oifigigh na gCoimisinéirí Ioncaim; agus

C. oifigigh na Roinne Coimirce Sóisialaí.

Tugtar oifigigh ar iasacht óna máthairghníomhaireacht.

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

I. Oifigeach Dlí an Bhiúró;

II. baill ghairmiúla foirne an Bhiúró;

III. baill foirne riaracháin agus teicniúla an Bhiúró.

Leantar le cumhachtaí agus le dualgais a dhílsiú d'Oifigigh de chuid an Bhiúró beag beann ar a gceapadh mar Oifigigh de chuid an Bhiúró.

Is é leibhéal údaraithe foirne an Bhiúró faoi láthair ná aon duine is seachtó, figiúr a chuimsíonn Oifigigh an Bhiúró agus baill foirne eile araon.

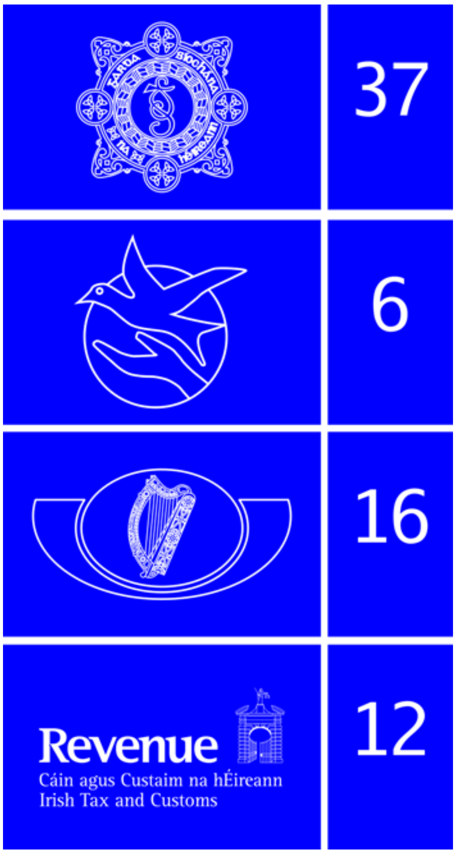
Le linn na bliana 2015, líonadh na trí fholúntas a bhí ann cheana féin sa Gharda Síochána. Mar sin féin, tháinig folúntas eile chun cinn sa Gharda Síochána i mí Aibreáin 2015 tar éis do dhuine dul ar scor. Meastar go líonfar an folúntas sin le linn na bliana 2016.

Bhí dhá fholúntas ann don ról mar Ardoifigeach Feidhmiúcháin Leasa Shóisialaigh ag deireadh na bliana 2015. Meastar go líonfar na folúntais sin le linn na bliana 2016.

Mar thoradh ar ardú céime a bronnadh ar Oifigeach Feidhmiúcháin i mí na Samhna 2014, tá folúntas ann i Rannóg Riaracháin an Bhiúró go fóill. Táthar ag súil leis go líonfar an folúntas sin tríd an Roinn Dlí agus Cirt agus Comhionannais le linn na bliana 2016.

Leibhéil Soláthar Foirne

Leibhéil údaraithe ilghníomhaireachta



Neamhainmníocht

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

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

Ní thagann na daoine seo a leanas faoin gcosc sin ar aithint: Príomh-Oifigeach an Bhiúró, Príomh-Oifigeach Gníomhach an Bhiúró, Oifigeach Dlí an Bhiúró agus Oifigigh Bhiúró ar baill den Gharda Síochána iad.

Oifigeach Dlí an Bhiúró

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

Struchtúr an Bhiúró

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

Oifig an Phríomh-Aturnae Stáit

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

Déanann OPAS ionadaíocht don Bhiúró maidir le dlíthíocht a thionscnamh agus a chosaint araon i ngach dlínse chúirte, go príomha le cúnamh ó Abhcóidí, ach ní go heisiach leis. Ina theannta sin, déanann OPAS ionadaíocht don Bhiúró i ngach ábhar cánach agus leasa shóisialaigh os comhair na gcomhlachtaí achomhairc lena mbaineann agus i gCúirteanna Cuarda agus in Uaschúirteanna araon.

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

Bhí foireann OPAS comhdhéanta de na daoine seo a leanas le linn na bliana 2015:

2 aturnae;

2 fheidhmeannach dlí; agus

2 oifigeach cléireachais.

Maidir leis an bhfolúntas mar aturnae a bhí gan líonadh ón mbliain 2009 i leith, líonadh sa bhliain 2015 é.

Ar deireadh, bhuaigh OPAS an dámhachtain "Foireann Dlí na Bliana san Earnáil Phoiblí" arís eile sa bhliain 2015 ag Dámhachtainí Dlí bliantúla na hÉireann. Bhuaigh sí an dámhachtain sa bhliain 2014 freisin, nuair a d'éirigh sí ar an gcéad rannóg riamh de chuid Oifig an Phríomh-Aturnae Stáit, an Stiúrthóra Ionchúiseamh Poiblí, Oifig an Phríomh-Aturnae Ionchúisimh, Oifig an Ard-Aighne nó na gCoimisinéirí Ioncaim chun aitheantas den sórt sin a fháil.

Próifíleoirí Rannacha

Leanadh ar aghaidh leis an gClár Oiliúna do Phróifíleoirí Rannacha um Shócmhainní Coiriúla a athbhreithniú le linn na bliana 2015. Reáchtáladh Clár eile Oiliúna do Phróifíleoirí ansin i mí Aibreáin 2015 agus oileadh naonúr Gardaí breise lena linn. Ag deireadh na bliana 2015, bhí dhá chéad is a trí Phróifíleoir Rannacha oilte um Shócmhainní Coiriúla ann laistigh den dlínse seo, agus iad miondealaithe mar seo a leanas:

- 185 Gharda;
- 15 Oifigeach de chuid na gCoimisinéirí Ioncaim a bhí i mbun dualgais Chustaim agus Máil; agus
- 3 Oifigeach de chuid na Roinne Coimirce Sóisialaí.

Is é ról na bPróifíleoirí Rannacha um Shócmhainní Coiriúla ná idirchaidreamh a dhéanamh leis an mBiúró agus cúnamh a thabhairt dó le linn don Bhiúró imscrúduithe a dhéanamh laistigh dá Rannóga agus dá Limistéir Gharda faoi seach.

Lena chois sin, ullmhaíonn Próifíleoirí Rannacha um Shócmhainní Coiriúla próifílí ar choirpigh atá gníomhach laistigh dá limistéar agus tarchuireann siad na próifílí sin chuig an mBiúró lena mbreithniú le haghaidh gníomhaíochta de bhun shainchúram reachtúil an Bhiúró.

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

Ba iad baill den Bhiúró um Shócmhainní Coiriúla a d'fhorbair an Cúrsa um Shócmhainní a Choigistiú agus a Rianú d'Imscrúdaitheoirí ar mhaithe le sainoiliúint in Imscrúduithe Rianú Sócmhainní agus Airgeadais a chur ar fáil do bhaill den Bhiúró.

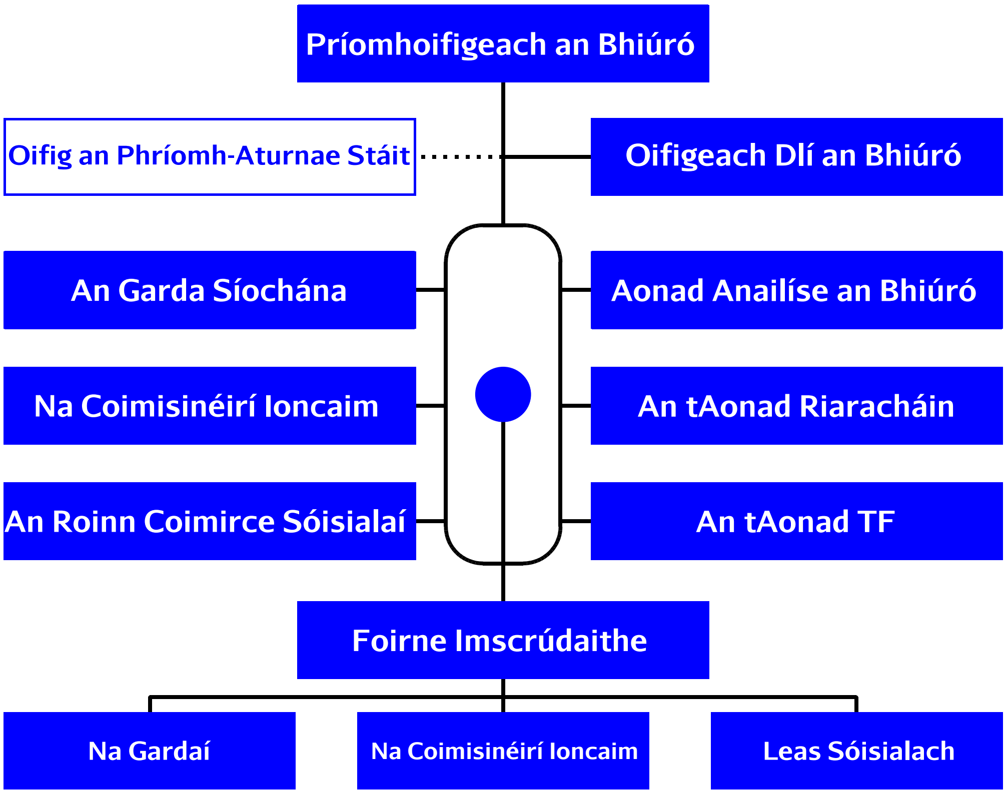
Is ionann an Cúrsa um Shócmhainní a Choigistiú agus a Rianú d'Imscrúdaitheoirí agus cúrsa oideachasúil ceithre mhodúl a reáchtáiltear i gcomhar le Coláiste Oiliúna an Gharda Síochána ar an Teampall Mór, Co. Thiobraid Árann. Thug roinnt saineolaithe dlí agus gníomhaireachtaí Stáit léachtaí do rannpháirtithe sa chúrsa cheana féin. Tá an cúrsa struchtúrtha ar bhealach ina dtugtar aird ar gach gné d'obair an Bhiúró, agus béim ar leith á cur ar na nithe seo a leanas:

- Sainaithint Sócmhainní/ Nósanna Imeachta um Fháltais ó Choireacht
- Próifíliú agus Anailís Airgeadais / Sciúradh Airgid
- An Fhóiréinsic Dhigiteach/Cibear-Airgeadra

Chuir dháréag ball den Bhiúró ceithre mhodúl an chúrsa i gcrích i mí na Samhna 2015. Tá sé beartaithe go gcuirfidh grúpa eile mac léinn Modúl 1 i gcrích i mí na Bealtaine 2016 agus go gcuirfidh sé Modúl 2 i gcrích ina dhiaidh sin i mí Mheán Fómhair 2016.

Tá díospóireacht ar siúl idir an Biúró agus Coláiste an Gharda Síochána go fóill maidir le creidiúnú ó institiúid tríú leibhéal a bhaint amach don chúrsa ar mhaithe le cáilíocht ghairmiúil a thabhairt d'imscrúdaitheoirí.

Léaráid: Struchtúr Eagrúcháin an Bhiúró



Cuid a hAon

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

[Fágadh an leathanach seo bán d'aon ghnó]

Cuid a Dó
Imscrúduithe an Bhiúró um Shócmhainní Coiriúla

Imscrúduithe

Le linn na bliana 2015, lean Oifigigh an Bhiúró leis na cumhachtaí agus leis na dualgais a dílsíodh dóibh faoi Alt 8 den Acht a fheidhmiú.

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

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

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

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

Thug an Biúró faoina chuid imscrúduithe sa bhliain 2015 le comhar agus le cúnamh phearsanra an Gharda Síochána ó Rannóga agus ó aonaid náisiúnta de chuid an Gharda Síochána, lena n-áirítear Biúró an Gharda Síochána um Imscrúdú Calaoise (BGSIC), an Biúró Náisiúnta um Dhrugaí agus Coireacht Eagraithe (BNDCE), an Biúró Náisiúnta um Imscrúdú Coiriúil (BNIC), an tAonad Speisialta Bleachtaireachta (ASB) agus an Rannóg Slándála agus Faisnéise, Ceanncheathrú an Gharda Síochána.

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

Lean an Biúró de bheith ag comhoibriú le hAonaid Imscrúdaithe Speisialta na Roinne Coimirce Sóisialaí i ndáil lena gcuid imscrúduithe sa bhliain 2015.

Bhí an cúnamh sin - cúnamh atá faighte againn go leanúnach - ríthábhachtach maidir leis an rath a baineadh amach ó thaobh a bheith ag díriú ar na fáltais ó iompar coiriúil le linn na bliana 2015.

Alt 14

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

Foráiltear in Alt 14(2) agus in Alt 14(3) go bhféadfar barántas cuardaigh den chineál céanna a eisiúint in imthosca ina bhfuil práinn i gceist agus nach meastar gur féidir freastal ar iarratas chuig an gCúirt Dúiche iontu. Sa chás sin, féadfar an barántas a eisiúint do bhall den Gharda Síochána nach ísle a chéim ná Ceannfort.

Cuid a Dó
Imscrúduithe an Bhiúró um Shócmhainní Coiriúla

I gcaitheamh na bliana 2015, ba chuig an gCúirt Dúiche a rinneadh gach iarratas faoi Alt 14 agus níor eisíodh aon bharántais ar bith de bhun Alt 14(2).

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

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

Alt 14A

Cuireadh Alt 14A isteach leis an Acht um FC agus foráiltear ann go bhféadfaidh Oifigeach de chuid an Bhiúró ar ball den Gharda Síochána é iarratas a dhéanamh chuig an gCúirt Dúiche chun ordú a fháil lena dtreoraítear duine ainmnithe ábhar a chur ar fáil don Oifigeach sin.

Iarratais a rinneadh le linn na bliana 2015

Le linn na bliana 2015, rinneadh an líon iarratas seo a leanas faoi Alt 14 agus faoi Alt 14A den Acht agus den Acht um FC faoi seach:

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

Cur síos	Líon	
	2014	2015
Barántais chuardaigh faoi Alt 14 den Acht fán mBiúró um Shócmhainní Coiriúla, 1996 agus 2005	61	80
Orduithe chun ábhar a chur ar fáil faoi Alt 14A den Acht fán mBiúró um Shócmhainní Coiriúla, 1996 agus 2005	185	173

Cuid a Trí

Gníomhartha faoin Acht um Fháltais Ó Choireacht, 1996 agus 2005

Réamhrá

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

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

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

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

Foráiltear in Alt 2 den Acht um FC go bhféadfar an t-iarratas a dhéanamh ar bhonn ex-parte. Ciallaíonn sé sin go ndéanann an Biúró an t-iarratas gan ceanglas a bheith air fógra a thabhairt don duine lena mbaineann (an Freagróir) faoin iarratas ag an am sin. Maireann ordú Alt 2 21 lá mura ndéantar iarratas faoi Alt 3 den Acht um FC. Is le linn na tréimhse sin a thugtar fógra don duine lena mbaineann.

Sa bhliain 2015, cuireadh tús le himeachtaí Alt 3 i ngach ceann de na cásanna a thionscain an Biúró le linn na bliana 2015 agus ina ndearnadh ordú Alt 2(1). Tugtar cead in Alt 3 sócmhainní a chalcadh ar bhonn fadtéarma.

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

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

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

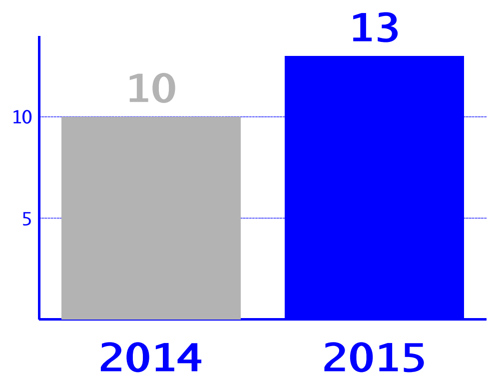
Tráth a rachaidh an tréimhse seacht mbliana in éag, féadfaidh an Biúró tús a chur le himeachtaí ansin chun an tsócmhainn a aistriú chuig an Aire Caiteachais Phoiblí agus Athchóirithe nó chuig aon duine eile den sórt sin de réir mar a chinneann an Chúirt faoi Alt 4 den Acht. Le linn na n-imeachtaí sin,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

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

Súil siar ar Alt 2

Tugadh trí chás déag nua os comhair na hArd-Chúirte le linn na bliana 2015. I gcomparáid leis an bhfigiúr sin, tugadh deich gcás nua sa bhliain 2014.

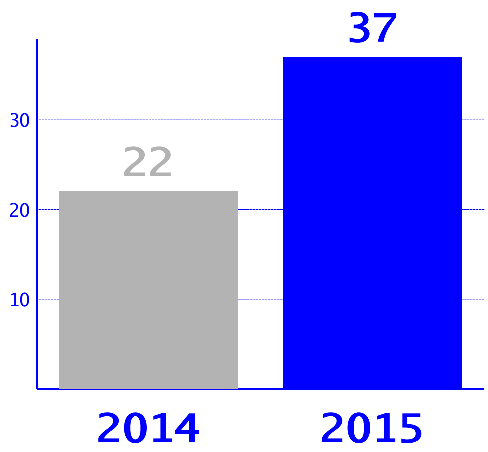
Cásanna nua faoin Acht um FC a tugadh os comhair na hArd-Chúirte



Tugann an Biúró faoi deara an méadú a bhí ann i líon na gcásanna ar cuireadh tús leo sa bhliain 2015 i gcomparáid leis an bhfigiúr don bhliain 2014.

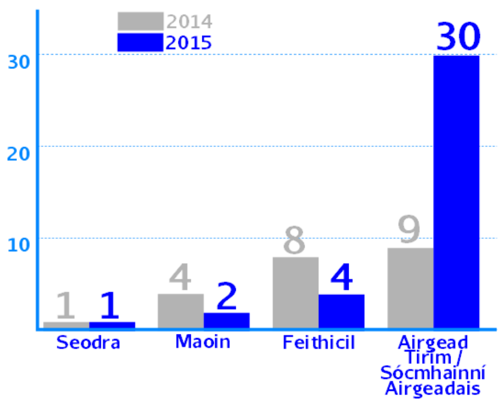
Agus an figiúr sin curtha i gcomparáid leis an bhfigiúr don bhliain 2014, léirítear go raibh méadú ann i líon na sócmhainní a bhfuarthas ordú Alt 2(1) ina leith sa bhliain, agus an líon ag titim ó dhá shócmhainn is fiche go seacht sócmhainn is tríocha.

Sócmhainní a ndearnadh Orduithe Alt 2(1) ina leith



Le linn na bliana 2015, thionscain an Biúró imeachtaí i leith roinnt cineálacha éagsúla sócmhainne, agus méadú suntasach ann i sócmhainní airgid/airgeadais. Chun críocha próifílithe, miondealaítear na sócmhainní mar seo a leanas: seodra, maoin, feithiclí agus sócmhainní airgid/airgeadais.

Sócmhainní a ndearnadh Orduithe Alt 2(1) ina leith
Miondealú sócmhainní



Miondealú Luachála

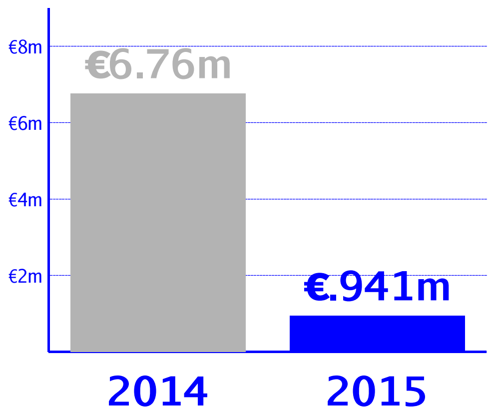
B'ionann luach na trí shócmhainn déag a calcadh faoi Alt 2 den Acht um FC le linn na bliana 2015 agus €941,078.59. Is féidir an figiúr sin a mhiondealú mar seo a leanas sa tábla thíos.

Anailís ar Orduithe Alt 2 de réir cineál sócmhainne

Cur síos	€
Maoin	100,528.00
Seodra	20,950.00
Feithiclí	72,300.00
Sócmhainní Airgid/Airgeadais	747,300.59
Iomlán	**941,078.59**

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

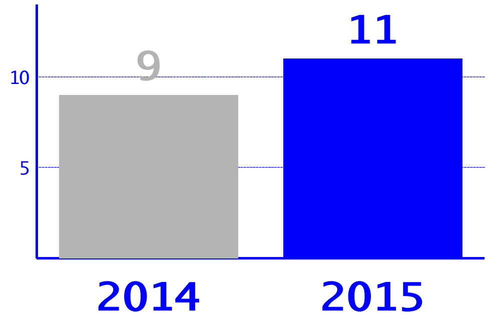
Luach na sócmhainní a calcadh faoi Alt 2



Léirítear sna torthaí don bhliain 2015 gur tháinig laghdú ar luach na sócmhainní a calcadh faoi Alt 2 i gcomparáid leis an bhfigiúr don bhliain 2014, bliain inar calcadh sócmhainní dar luach €6.760 milliún. Is laghdú suntasach é sin, ach is féidir é a chur i leith dhá chás eachtracha idirnáisiúnta maidir le héilliú. Tionscnaíodh na cásanna sin sa bhliain 2014 agus bhí siad ina n-ábhar d'éisteacht iomlán Alt 3(1) le linn na bliana 2015 (féach na sonraí thíos).

Sa bhliain 2015, d'éirigh leis an mBiúró Bitcoin, ar cineál airgeadra chripteagrafaigh é, a urghabháil den chéad uair riamh. Tugann an Biúró aird ar leith ar an bhforbairt sin agus déanfaidh sé iarracht na caighdeáin idirnáisiúnta is fearr a bhunú maidir le sócmhainní den sórt sin a imscrúdú, a chalcadh, a urghabháil agus, ar deireadh, a choigistiú.

Líon na gcasanna a ndearnadh Orduithe Alt 3(1) ina leith



Lógó Bitcoin

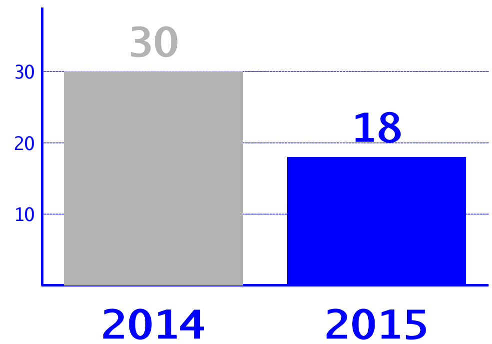
Bhí laghdú ann i líon na sócmhainní a ndearna an Ard-Chúirt orduithe Alt 3(1) ina leith, agus an líon sin ag titim ó thríocha sócmhainn sa bhliain 2014 go hocht sócmhainn déag sa bhliain 2015.

Súil siar ar Alt 3

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

Le linn na bliana 2015, bhí orduithe Alt 3(1) i bhfeidhm in aon chás déag a bhí os comhair na hArd-Chúirte, agus luach iomlán €7,225,091.98 ag baint leo.

Sócmhainní a ndearnadh Orduithe Alt 3(1) ina leith



Beag beann ar an méadú beag a bhí ann i líon na gcásanna agus ar an laghdú suntasach a bhí ann i líon na sócmhainní a ndearnadh ordú Alt 3(1) ina leith sa bhliain 2015, áfach, bhí méadú an-suntasach ann i luach na n-orduithe a rinneadh sa bhliain. Mhéadaigh luach na n-orduithe sin ó €1.564 milliún sa bhliain 2014 go €7.225 milliún sa bhliain 2015.

Is féidir an méadú suntasach sin a chur i leith dhá chás lenar bhain ardluach, ba iad sin:

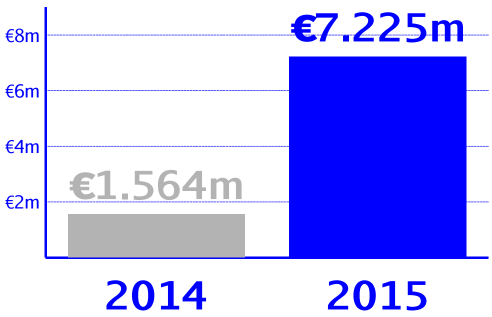
1. An Biúró um Shócmhainní Coiriúla v. Abacha; agus
2. An Biúró um Shócmhainní Coiriúla v. Siriwan.

I gcás na n-imeachtaí in Éirinn, ar thionscain an Biúró iad, bhain siad le hairgead a bhí á shealbhú ag Mohammed Sani Abacha in HSBC Life (Europe) Limited. Sealbhaíodh an t-airgead sin i 30 polasaí ar ceannaíodh iad ar chostas iomlán US$4 milliún.

Anailís ar Orduithe Alt 3 de réir cineál sócmhainne

Cur síos	€
Maoin	201,000.00
Seodra	23,800.00
Feithiclí	31,300.00
Sócmhainní Airgid/Airgeadais	6,968,991.98
Iomlán	**7,225,091.98**

Luach na sócmhainní a calcadh faoi Alt 3(1)



An Biúró um Shócmhainní Coiriúla v. Mohammed Sani Abacha Uimh. Thaifid na hArd-Chúirte 2014/10/CAB

Sa bhliain 2014, thionscain an Biúró imeachtaí in aghaidh an Uas. Mohammed Sani Abacha, ar mac leis an nGinearál Sani Abacha nach maireann é. Deachtóir na Nigéire a tháinig i réim tar éis coup sa bhliain 1993 ba ea an Ginearál. Tá tuairiscí leathana ann ar na sáruithe córasacha a rinne réimeas Abacha ar chearta an duine, ar an ról a bhí ag an réimeas i ngáinneáil ar dhrugaí agus ar na mórleibhéil éillithe nach bhfacthas riamh a bhí ann faoin réimeas.

Ba ar bhonn trasnáisiúnta agus i roinnt dlínsí éagsúla – lenar áiríodh Stáit Aontaithe Mheiriceá, an Ríocht Aontaithe, Geirsí, an Fhrainc agus an Eilvéis – a tionscnaíodh imeachtaí chun an t-airgead ar ghoid Abacha agus a theaghlach é a aisghabháil.

D'argóin an Biúró gurbh ionann an t-airgead agus na fáltais ó iompar coiriúil ina ndearnadh roinnt cionta rialála, ioncaim agus sciúradh airgid san Eilvéis, i Sasana, i Stáit Aontaithe Mheiriceá agus in Éirinn.

Roghnaigh Mohammed Sani Abacha, a bhfuil cónaí air sa Nigéir, gan freastal ar na héisteachtaí. Ní dhearnadh ionadaíocht dó ag na héisteachtaí ach oiread. Thug an Biúró faoi bhearta fairsinge chun a chinntiú go seirbheálfaí gach páipéar san ábhar air. Cuireadh isteach go mór ar an obair sin, áfach, de bharr ráig víreas Ebola agus de bharr briseadh amach foréigin ar láimh Boko Haram i gcúige Kano sa Nigéir.

Liostaíodh an t-ábhar lena éisteacht ag an Ard-Chúirt i mí an Mhárta 2015. Ag an éisteacht sin, rinneadh an chúirt a shásamh gur dhóigh gurbh ionann an t-airgead agus na fáltais ó iompar coiriúil.

Ceapadh glacadóir ansin chun seilbh an airgid a ghlacadh. Tá an t-airgead sin calctha ar feitheamh ordú eile a fháil ón gcúirt.

An Biúró um Shócmhainní Coiriúla v. Siriwan Uimh. Thaifid na hArd-Chúirte 2014/12/CAB

Sa bhliain 2014, thionscain an Biúró imeachtaí in aghaidh Jittisopa Siriwan Uas., ar iníon le Juthamas Siriwan Uas., iar-Ghobharnóir ar Údarás Turasóireachta na Téalainne (TAT), í. Is ionann TAT agus gníomhaireacht rialtais sa Téalainn ar a bhfuil freagracht as conarthaí a riar agus a chistiú chun turasóireacht a chur chun cinn, lena n-áirítear Féile Idirnáisiúnta Scannán Bhancác a reáchtáiltear gach bliain, ach gan a bheith teoranta di.

Ag gníomhú di ina cáil mar Ghobharnóir ar TAT, bhí sé d'údarás ag Juthamas Siriwan roghnú agus ceadú a dhéanamh ar ghnólachtaí a sholáthródh earraí agus seirbhísí do TAT. Bhí sé d'údarás aici luach aon chonarthaí a rachadh TAT isteach iontu a cheadú freisin.

Saoránaigh de chuid Stáit Aontaithe Mheiriceá is ea Graham Green agus Patricia Green, a bhean chéile. Rialaíonn siad roinnt gnólachtaí a bhaineann le scannáin in Beverly Hills, California, Stáit Aontaithe Mheiriceá. Líomhain an Biúró gur íoc muintir Green breabanna éillitheacha le Juthamas Siriwan. Fuarthas muintir Green ciontach i Stáit Aontaithe Mheiriceá ansin i roinnt cionta a bhain le breabaireacht. Rinne an Coimisiún Náisiúnta Frith-Éillithe sa Téalainn imscrúdú ar ghníomhaíochtaí Juthamas Siriwan ansin. Fuair an Coimisiún amach gur íocadh breabanna trí chuntais éagsúla bhainc a bhí á sealbhú ag Jittisopa Siriwan i Singeapór, i nGeirsí agus i Sasana. Agus leas á bhaint aige as taifid bhainc, fuarthas amach freisin go ndearnadh roinnt den airgead sin, arbh fhiú thart ar €250,000 é, a aistriú ina dhiaidh sin ó HSBC (UK) chuig polasaí a bhí ag Jittisopa Siriwan le HSBC i mBaile Átha Cliath.

Cé gur seirbheáladh páipéir ar Jittisopa Siriwan sa Téalainn, roghnaigh sí gan freastal ar an éisteacht iomlán faoi Alt 3. Nuair a éisteadh an t-ábhar i mí an Mhárta 2015, rinneadh an Ard-Chúirt a shásamh gur dhóigh gurbh ionann an t-airgead lena mbaineann agus na fáltais ó iompar coiriúil.

Líomhain an Biúró gur ghlac an Gobharnóir Siriwan le breabanna ó chuideachtaí i Stáit Aontaithe Mheiriceá i dtaca le Féile Idirnáisiúnta Scannán Bhancác.

Measann an Biúró gur ábhar an-tromchúiseach í iarracht ar fháltais ó iompar coiriúil eachtrach a sciúradh. Mar sin, creideann sé gurb an-suntasach atá an dá chás thuasluaite maidir leis an bhfreagairt a thugann Éire d'éilliú eachtrach idirnáisiúnta.

Alt 3(3)

Foráiltear in Alt 3(3) den Acht um FC go bhféadfar iarratas a dhéanamh chuig an gcúirt an t-ordú a athrú nó a scaoileadh i gcásanna ina bhfuil ordú Alt 3(1) i bhfeidhm. Maidir le cás ar thionscain an Biúró é, féadfaidh an Freagróir nó aon duine eile a éilíonn úinéireacht a bheith aige ar an maoin an t-iarratas sin a dhéanamh. Cé go bpléitear in Alt 3(3) go príomha le hiarratas a bheith á thabhairt ag Freagróir i gcás, foráiltear ann freisin go bhféadfaidh íospartaigh choireachta iarratas a dhéanamh ar fhilleadh na maoine atá calctha ar an gcoinníoll gur féidir leo leas dílseánaigh a thaispeáint sa mhaoin sin.

Foráiltear in Alt 3(3) freisin go bhféadfaidh duine éileamh a dhéanamh i dtaca le sócmhainn a ndearnadh ordú Alt 3(1) ina leith. Sa chás sin, féadfaidh an duine sin a iarraidh go ndéanfaí an t-ordú calctha a athrú nó a scaoileadh sa chás gur féidir a thaispeáint chun sástacht na cúirte nach fáltais ó iompar coiriúil í an tsócmhainn atá i gceist. Ní dhearnadh aon ordú faoi Alt 3(3) den Acht um FC le linn na bliana 2015.

Miondealú Geografach

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

Le linn na bliana 2015, fuair an Biúró orduithe a bhain le sócmhainní arbh fháltais ó choireacht iad i ngach ceann de na mórcheantair uirbeacha, i bpobail tuaithe agus i ndlínsí eachtracha.

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

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

Maoin

Rinneadh tagairt i dtuarascálacha roimhe seo don tionchar a imríonn luachanna maoine atá ag titim ar mhaoin is fáltais ó choireacht a dhiúscairt. Níor tháinig aon athrú ar an scéal sin le linn na bliana 2015.

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

I gcásanna ina léirítear gur fáltais ó iompar coiriúil atá sa mhaoin, áirítear leis an bhforáil reachtúil trína bhféadfar úsáid na maoine sin a dhiúltú do dhuine a bhaineann tairbhe as na fáltais sin, áirítear léi gur cheart an mhaoin a dhídhílsiú ón duine.

Mar chuid den bheartas sin, is féidir go mbeidh ar an mBiúró maoine a shaothrú, fiú amháin i gcásanna ina bhfuil an mhaoin fós i gcothromas diúltach.

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

Feithiclí

Leanann an Biúró le tabhairt faoi deara an spéis i bhfeithiclí ardluacha a bhíonn ag daoine a bhíonn páirteach i gcoireacht eagraithe thromchúiseach. Mar sin féin, dhírigh an Biúró ar roinnt feithiclí sa raon láir le linn na bliana 2015. Rinneadh amhlaidh, i bpáirt, chun freagairt don iarracht a bhíonn á déanamh ag daoine a bhíonn páirteach in iompar coiriúil feithiclí lena mbaineann luach níos ísle a cheannach d'fhonn brath a sheachaint.

Bhí siad seo a leanas i measc na gcineálacha feithiclí ar urghabh an Biúró iad faoi Alt 2(1) den Acht um FC le linn na bliana 2015:

1. Mercedes Benz E250;
2. Volkswagen Golf TDI;
3. Volkswagen Golf; agus
4. Volkswagen Passat TDI.

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

1. Mercedes Benz E250;
2. Volkswagen Golf
3. Volkswagen Passat TDI

Alt 4(1) agus Alt 4A

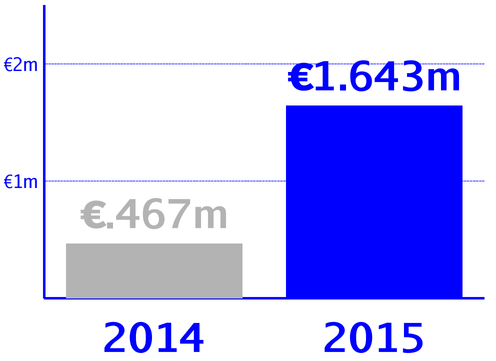
Foráiltear in Alt 4(1) do mhaoin a aistriú chuig an Aire Caiteachais Phoiblí agus Athchóirithe. Baineann an tAlt sin le sócmhainní atá measta, ar feadh tréimhse nach lú ná seacht mbliana, a bheith mar thoradh ar iompar coiriúil agus nach bhfuil aon éileamh bailí déanta ina leith faoi Alt 3(3) den Acht um FC.

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

Foráiltear in Alt 4A go bhféadfaidh an Freagróir i gcás de chuid an Bhiúró um Shócmhainní Coiriúla ordú toilithe diúscartha a dhéanamh, rud lena gceadófar aistriú na maoine chuig an Aire Caiteachais Phoiblí agus Athchóirithe i dtréimhse atá níos lú ná seacht mbliana. Tugadh é sin isteach in Acht um FC 2005.

Tugadh aon chás déag chun críche ina n-iomláine agus tugadh cás amháin (lenar bhain roinnt Freagróirí) chun críche i bpáirt faoi Alt 4(1) agus faoi Alt 4A sa bhliain 2015.

Luach na sócmhainnía calcadh faoi Alt 4(1) agus faoi Alt 4A



Le linn na bliana 2015, aistríodh €1,642,962.29 san iomlán chuig an Aire Caiteachais Phoiblí agus Athchóirithe faoin Acht um FC de bharr dhiúscairtí Alt 4(1) agus Alt 4A.

Is airde i bhfad an figiúr sin ná an figiúr don bhliain 2014 agus is gá an méadú sin a mhíniú anseo dá bharr.

Den chuid is mó, is féidir an méid sin a chur i leith dhá thoisc. Is iad sin, na leasuithe a tugadh isteach san Acht um FC agus an ceanglas atá ann maidir le moratóir seacht mbliana a chur i bhfeidhm i ndáil le maoin atá faoi réir an Achta um FC a dhiúscairt. Tugadh orduithe toilithe diúscartha Alt 4A isteach san Acht um FC. A bhuí leis na horduithe sin, agus le dul in éag na tréimhse reachtúla calctha seacht mbliana, bhíothas in ann méid suntasach oibre a dhéanamh idir na blianta 2008 agus 2015. Dá réir sin, b'ionann na ceithre chás a tugadh chun críche sa bhliain 2015 agus na cásanna sin a rabhthas in ann toiliú a fháil ina leith faoi Alt 4A, rud a ghiorraigh an tréimhse reachtúil seacht mbliana.

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

Miondealú maidir le Cásanna Alt 4(1) agus Alt 4A

Cineál	Líon na gCásanna	€
Alt 4(1)	9	1,352,153.02
Alt 4A	4	290,809.27
Iomlán	**13**	**1,642,962.29**

Alt 6

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

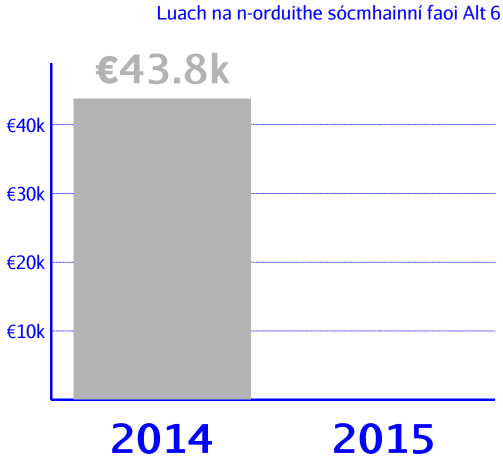
1. caiteachais mhaireachtála réasúnacha nó caiteachais riachtanacha eile a scaoileadh; nó

2. gnó, trádáil, gairm nó slí bheatha eile lena mbaineann aon chuid den mhaoin a sheoladh.

Cuid a Trí

Gníomhartha faoin Acht um Fháltais Ó Choireacht 1996 agus 2005

Ní dhearnadh aon orduithe den sórt sin le linn na bliana 2015.



I gcomparáid leis sin, rinneadh dhá ordú den sórt sin sa bhliain 2014. Leis na horduithe sin, rinneadh difear d'ocht sócmhainn dhifriúla dar luach iomlán €43,812.45 in dhá chás dhifriúla a bhain le beirt Fhreagróirí difriúla.

Alt 7

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

Sa bhliain 2015, fuair an Biúró orduithe glacadóireachta i ndáil le haon sócmhainn is fiche. Ba é Oifigeach Dlí an Bhiúró an Glacadóir ar cheap an Chúirt é i ngach cás. Ba é a bhí i gceist leis na cásanna sin ná ionaid réadmhaoine, airgead, airgead i gcuntais bhainc, mótarfheithiclí, uaireadóir agus Bitcoin. I roinnt cásanna glacadóireachta, rinne an Ard-Chúirt orduithe le haghaidh sealbhú agus díol ag an nGlacadóir. Ní fhéadfar ordú glacadóireachta a dhéanamh ach amháin sa chás go bhfuil ordú Alt 2 nó ordú Alt 3 i bhfeidhm cheana féin.

Cuid a Trí

Gníomhartha faoin Acht um Fháltais Ó Choireacht 1996 agus 2005

Ráiteas faoi Chuntais Ghlacadóireachta

	Méid €	STG£	US$
Iarmhéid tosaigh na gcuntas glacadóireachta 01/01/2015	6,681,956.88	283,636.99	6,927,508.87
Méideanna a réadaíodh, agus ús agus airleacain oibriúcháin ar áireamh iontu	6,789,653.15	201,564.80	1,773.71
Íocaíochtaí amach, agus íocaíochtaí leis an Státchiste agus caiteachas glacadóireachta oibriúcháin ar áireamh iontu	1,706,416.58	14,247.56	6,277,522.98
Iarmhéid deiridh na gcuntas glacadóireachta 31/12/2015	11,765,193.45	470,954.23	651,759.60

Cuid a Ceathair
Gníomhartha ioncaim ag an mBiúró

Forbhreathnú

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

Feidhmeanna Cánach

Is é seo a leanas an fhaisnéis is déanaí ar na cásanna cánach ar cuireadh tús leo roimh an mbliain 2015. Tugtar mionsonraí anseo freisin ar stádas reatha na gcásanna ar cuireadh tús leo le linn na bliana 2015.

Measúnuithe Cánach

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

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

Le linn na bliana 2015, rinneadh measúnú cánach ar shé dhuine aonair is fiche san iomlán agus cinneadh ina dhiaidh sin go raibh figiúr iomlán €6.28m dlite de na daoine sin faoi na ceannteidil éagsúla chánach.

Achomhairc Chánach

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

Reachtaíocht

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

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

Ina theannta sin, sa chás nach dtabharfar achomharc bailí laistigh den tréimhse ama a shonraítear in Alt 933(1) de ACC 1997, féadfaidh an duine aonair, de réir Alt 933(7)(a) de ACC 1997 iarratas a dhéanamh go nglacfaí achomharc isteach ar an bhforas nach raibh sé / sí in ann achomharc tráthúil a dhéanamh de dheasca neamhláithreachta, breoiteachta nó aon chúise réasúnaí eile. Sa chás go ndiúltóidh an Cigire d'achomharc den sórt sin, féadfaidh an t-iarratasóir, de réir Alt 933(7)(c) de ACC 1997, a iarraidh ar an gCigire an t-iarratas a tharchur chuig Oifig na gCoimisinéirí Achomhairc lena bhreithniú.

Achomhairc chuig na Coimisinéirí Achomhairc

Achomhairc a Glacadh Isteach:
Amhail 1 Eanáir 2015, bhí achomhairc i ndáil le dháréag ar feitheamh os comhair na gCoimisinéirí Achomhairc. Bhí ceann amháin de na cásanna liostaithe dá éisteacht le linn na bliana. Tarraingíodh na hachomhairc siar i ndáil le dhá chás.

Maidir leis an achomharc a éisteadh, dheimhnigh an Coimisinéir na Measúnuithe Cánach Ioncaim mar a rinne an Cigire iad. Chuir an t-achomharcóir in iúl go raibh sé míshásta leis an gcinneadh ón gCoimisinéir agus chuir sé achomharc bailí faoi bhráid na Cúirte Cuarda ina dhiaidh sin.

Le linn na bliana 2015, rinneadh achomhairc a agairt i gceart i ndáil le naoi gcás. Ba iad a bhí i gceist leo sin ná ocht measúnú is tríocha i ndáil le Cáin Ioncaim, deich measúnú i ndáil le Cáin Bhreisluacha, measúnú amháin i ndáil le Dleachtanna Máil agus ceithre mheasúnú i ndáil le Cáin Fáltas Caipitiúil. Amhail an 31 Nollaig 2015, bhí dáta éisteachta ar feitheamh i ndáil leis na seacht gcás déag eile.

De bharr an toraidh ar Chás Uimh. 9 (atá luaite thíos), bhí ábhar substainteach an achomhairc sin ar feitheamh éisteachta os comhair an Choimisinéara Achomhairc amhail an 31 Nollaig 2015 freisin.

Achomhairc ar Diúltaíodh Dóibh:
Amhail 1 Eanáir 2015, bhí achomhairc i ndáil le dhá chás ar feitheamh os comhair na gCoimisinéirí Achomhairc. Bhí ceann amháin de na cásanna sin liostaithe dá éisteacht le linn na bliana. Sheas na Coimisinéirí Achomhairc leis an gcinneadh ón gCigire diúltú don achomharc. Rinne an t-achomharcóir iarratas ina dhiaidh sin go n-éistfí an t-ábhar os comhair na Cúirte Cuarda. Bhíothas fós ag feitheamh le dáta don éisteacht sin ag an 31 Nollaig 2015.

Dhiúltaigh an Cigire d'achomhairc ó ochtar le linn na bliana 2015. Bhain beirt leas as an gceart atá acu de réir Alt 933(1)(c) de ACC 1997, agus achomharc in aghaidh an chinnidh ón gCigire á dhéanamh acu chuig Oifig na gCoimisinéirí Achomhairc.

Rinneadh achomhairc eile chuig Oifig na gCoimisinéirí Achomhairc le linn na bliana 2015 freisin. Bhain achomharc amháin le cás inar dhiúltaigh an Cigire d'achomharc a taisceadh i mí na Nollag 2014 a ghlacadh isteach. Bhain an t-achomharc eile le cás inar dhiúltaigh an Cigire d'achomharc déanach a ghlacadh isteach.

Tá sonraí faoi na cásanna sin tugtha thíos:

Cás 1: Diúltaíodh don achomharc in aghaidh shé cinn de Mheasúnuithe Cánach Ioncaim faoi Alt 933(1)(b) de ACC 1997 ar an bhforas nár comhlíonadh na ceanglais atá leagtha amach in Alt 957(2)(a) agus in Alt 957(4) de ACC 1997.

Rinneadh achomharc in aghaidh an chinnidh ón gCigire chuig Oifig na gCoimisinéirí Achomhairc de réir Alt 933(1)(c) de ACC 1997.

Cás 2: Diúltaíodh don achomharc in aghaidh trí cinn de Mheasúnuithe Cánach Ioncaim faoi Alt 933(1)(b) de ACC 1997 ar an bhforas nár comhlíonadh na ceanglais atá leagtha amach in Alt 957(2)(a) agus in Alt 957(4) de ACC 1997.

Rinneadh achomharc in aghaidh an chinnidh ón gCigire chuig Oifig na gCoimisinéirí Achomhairc de réir Alt 933(1)(c) de ACC 1997.

Amhail an 31 Nollaig 2015, bhíothas ag feitheamh le dáta d'éisteacht an achomhairc sin.

Cás 3: Diúltaíodh don achomharc in aghaidh trí cinn de Mheasúnuithe Cánach Ioncaim faoi Alt 933(1)(b) de ACC 1997 ar an bhforas nár comhlíonadh na ceanglais atá leagtha amach in Alt 957(2)(a) de ACC 1997.

Sa chás seo, níor bhain an t-achomharcóir leas as an gceart atá aige achomharc a dhéanamh chuig Oifig na gCoimisinéirí Achomhairc de réir Alt 933(1)(c) de ACC 1997.

Cás 4: Sa chás seo, diúltaíodh do na hachomhairc a rinneadh in aghaidh ceithre cinn de Mheasúnuithe Cánach Ioncaim agus in aghaidh cúig cinn de Mheasúnuithe Cánach Breisluacha. Diúltaíodh do na hachomhairc ar an bhforas nár comhlíonadh ceanglais Alt 957(2) de ACC 1997.

Sa chás seo, níor bhain an t-achomharcóir leas as an gceart atá aige achomharc a dhéanamh chuig Oifig na gCoimisinéirí Achomhairc de réir Alt 933(1)(c) de ACC 1997.

Cás 5: Sa chás seo, rinne an duine aonair lena mbaineann achomharc in aghaidh cúig cinn de Mheasúnuithe Cánach Breisluacha. Dhiúltaigh an Cigire don achomharc ar an bhforas nár comhlíonadh na coinníollacha mar atá sonraithe in Alt 957(2) de ACC

1997.

Sa chás seo, níor bhain an t-achomharcóir leas as an gceart atá aige achomharc a dhéanamh chuig Oifig na gCoimisinéirí Achomhairc de réir Alt 933(1)(c) de ACC 1997.

Cás 6: Sa chás seo, rinne an duine aonair lena mbaineann achomharc in aghaidh cúig cinn de Mheasúnuithe Cánach Ioncaim. Dhiúltaigh an Cigire don achomharc ar an bhforas nár comhlíonadh na coinníollacha mar atá sonraithe in Alt 957(2) de ACC 1997.

Sa chás seo, níor bhain an t-achomharcóir leas as an gceart atá aige achomharc a dhéanamh chuig Oifig na gCoimisinéirí Achomhairc de réir Alt 933(1)(c) de ACC 1997.

Cás 7: Sa chás seo, rinne an duine aonair lena mbaineann achomharc in aghaidh cúig cinn de Mheasúnuithe Cánach Ioncaim. Dhiúltaigh an Cigire don achomharc ar an bhforas nár comhlíonadh na coinníollacha mar atá sonraithe in Alt 957(2) de ACC 1997.

Sa chás seo, níor bhain an t-achomharcóir leas as an gceart atá aige achomharc a dhéanamh chuig Oifig na gCoimisinéirí Achomhairc de réir Alt 933(1)(c) de ACC 1997.

Cás 8: Sa chás seo, rinne an duine aonair lena mbaineann achomharc in aghaidh trí cinn de Mheasúnuithe Cánach Ioncaim. Dhiúltaigh an Cigire don achomharc ar an bhforas nár comhlíonadh na coinníollacha mar atá sonraithe in Alt 957(2) de ACC 1997.

Sa chás seo, níor bhain an t-achomharcóir leas as an gceart atá aige achomharc a dhéanamh chuig Oifig na gCoimisinéirí Achomhairc de réir Alt 933(1)(c) de ACC 1997.

Cás 9: Diúltaíodh d'achomharc i ndáil leis an gcás seo go déanach i mí na Nollag 2014. I mí Eanáir 2015, rinne an duine aonair lena mbaineann achomharc in aghaidh an chinnidh ón gCigire chuig Oifig na gCoimisinéirí Achomhairc de réir Alt 933(1)(c) de ACC 1997. D'éist an Coimisinéir Achomhairc an t-achomharc sin le linn na bliana 2015. Sheas sé leis an gcinneadh ón gCigire.

Ina dhiaidh sin, rinne an duine aonair lena mbaineann iarratas déanach ar achomharc de réir Alt 933(7)(a). Diúltaíodh don iarratas sin de réir Alt 933(7)(b). Rinneadh achomharc in aghaidh an diúltaithe sin chuig Oifig na gCoimisinéirí Achomhairc de réir Alt 933(7)(c) de ACC 1997. D'éist an Coimisinéir Achomhairc an t-achomharc sin le linn na bliana 2015. Thug sé breithiúnas i bhfabhar an achomharcóra.

Achomhairc chuig an gCúirt Chuarda

Bhí cás amháin ag feitheamh lena éisteacht os comhair na Cúirte Cuarda amhail an 1 Eanáir 2015. Le linn na bliana 2015, rinneadh achomharc in aghaidh an chinnidh ón gCoimisinéir Achomhairc measúnuithe a dheimhniú i gcás amháin agus in aghaidh an chinnidh ón gCoimisinéir Achomhairc seasamh le diúltú ón gCigire d'achomharc a ghlacadh isteach i gcás eile. Ba chuig an gCúirt Chuarda a rinneadh an dá achomharc sin.

Thionscain an Chúirt Chuarda an éisteacht i ndáil le ceann amháin de na cásanna sin le linn na bliana. Níor tugadh an éisteacht sin chun críche sa bhliain, áfach, agus bhíothas fós ag feitheamh le dáta don dara héisteacht amhail an 31 Nollaig 2015.

Nithe a Bailíodh

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

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

Nithe a Aisghabhadh:

B'ionann agus €2.038m an cháin iomlán ar aisghabh an Biúró í ó thrí cinn is daichead de dhaoine aonair agus d'aonáin le linn na bliana 2015. Áirítear leis an bhfigiúr sin méid €166k a bailíodh trí astuithe tuillimh a úsáid in ocht gcás de bhun Alt 1002 de ACC 1997.

Éilimh:

Le linn na bliana 2015, b'ionann agus €6.691m (ús san áireamh) na héilimh chánach a seirbheáladh ar dhá cheann is fiche de dhaoine aonair agus d'aonáin de réir Alt 961 de ACC 1997.

Gníomhartha Sirriam:

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

An Chúirt Chuarda:

Tionscnaíodh imeachtaí sa Chúirt Chuarda i ndáil le cás amháin dar luach €50k.

An Ard-Chúirt:

Tionscnaíodh imeachtaí san Ard-Chúirt i

ndáil le cúig chás déag chun cáin agus ús dar luach €7.949m a aisghabháil.

Breithiúnais:
Fuarthas Breithiúnais ón Ard-Chúirt in aghaidh dháréag a bhain le dliteanais chánach dar luach iomlán €8.328m.

Ionchúisimh

Pascal Kelly
Tar éis imscrúdú a dhéanamh ar a ghnóthaí cánach, gabhadh an tUas. Kelly sa bhliain 2010 mar gheall ar dhrochamhras go ndearna sé cionta cánach – ba iad sin , mainneachtain tuairisceáin chánach a chomhdú i dtaca leis na blianta 2004 go 2008, agus an dá bhliain sin san áireamh, agus tuairisceán mícheart cánach a chomhdú i dtaca leis an mbliain 2003. Cuireadh comhad ar an ábhar ar aghaidh chuig an Stiúrthóir Ionchúiseamh Poiblí (SIP) ansin agus, i mí an Mhárta 2011, fuarthas treoir ó SIP an tUas. Kelly a chúiseamh sna cionta amhrasta.

Cúisíodh an tUas. Kelly i gCionta Ioncaim ansin agus eisíodh barántais ón gCúirt Chuarda ina leith. Tar éis dó teacht os comhair na Cúirte Cuarda, phléadáil an tUas. Kelly ciontach i ngach cúiseamh agus cuireadh téarma príosúnachta dhá bhliain go leith air. Tá an téarma sin á chur isteach aige faoi láthair.

Thomas Murphy
Tar éis imscrúdú fada grinn a dhéanamh ar ghnóthaí gnó an Uas. Murphy, thionscain an Biúró imeachtaí coiriúla ina aghaidh. Cúisíodh an tUas. Murphy i naoi scór de mhainneachtain tuairisceáin chánach a chur isteach do na blianta 1995 go 2004, agus an dá bhliain sin san áireamh. Tar éis don Uas. Murphy agóidí dlíthiúla a dhéanamh in aghaidh na gcúiseamh thar thréimhse fhada, tháinig an cás os comhair an Bhreithimh Onóraigh Paul Butler, an Bhreithimh Onóraigh John O'Hagan agus an Bhreithimh Onóraigh Patricia Ryan sa Chúirt Chuarda Speisialta an 6 Deireadh Fómhair 2015. Mhair an triail dhá lá is tríocha agus, ag an deireadh, fuarthas an tUas. Murphy ciontach i ngach ceann de na scóir ar díotáil. Socraíodh an 12 Feabhra 2016 mar dháta éisteachta don phianbhreith.

Saothróidh an Biúró an fiachas cánach atá dlite den Uas. Murphy anois, rud ar fiú níos mó ná €5m é.

Feidhmeanna Custaim agus Máil

Tacaíonn na feidhmeanna Custaim agus Máil sa Bhiúró le gach imscrúdú trí aithint a dhéanamh ar aon saincheisteanna a bhaineann le Custam laistigh den raon leathan reachtaíochta, rialachán agus faisnéise atá ann maidir le cúrsaí Custam agus Máil.

Déanann grúpaí coireachta tromchúisí agus eagraithe i ngach dlínse iarracht rialacháin Chustaim agus rialacháin Mháil araon a shárú ar mhaithe le brabús suntasach a dhéanamh, agus cistí á mbaint acu den státchiste agus ról diúltach á imirt acu ar an tsochaí i gcoitinne ag an am céanna. Is iad na feidhmeanna Custaim ag calafoirt agus ag aerfoirt go príomha a thacaíonn le himscrúduithe an Bhiúró ar na gnéithe trasdlínse den choireacht agus den bhrabús ó ghníomhaíocht choiriúil.

Faoi mar atá an scéal ina lán tíortha eile, is dreasacht do ghrúpaí coireachta eagraithe tromchúisí dul i mbun gníomhaíochtaí smuigleála agus gníomhaíochtaí gaolmhara í an teorainn talún atá ag Éirinn le dlínse eile ina bhfuil rátaí éagsúla cánach ar tháirgí éagsúla. Cailleann an státchiste méid mór airgid agus baineann na grúpaí coireachta gnóthachan suntasach mar thoradh ar na cineálacha coireachta sin.

Sa bhliain 2015, lean an Biúró le diúltú do cheadúnais a bhaineann leis an trádáil aindleathach ar olaí mianra mar mhodh chun cur isteach ar ghníomhaíocht choiriúil. Mar an gcéanna, agus maidir leis an údarú cánach cláraithe feithicle a deonaíodh do dhíoltóirí carranna (Alt 136 den Acht Airgeadais, 1992), rinne an Biúró faireachán agus athbhreithniú ar an údarú a tugadh agus dhiúltaigh sé don údarú sin i gcásanna ina ndearna grúpaí coireachta eagraithe iarracht insíothlú isteach ar thrádáil dhlisteanach agus dochar a dhéanamh dó, rud a d'fhéadfadh caillteanas cánach cláraithe feithicle a chruthú don státchiste. Mar aon le faireachán a dhéanamh ar na gnéithe cánach cláraithe feithicle den mhargadh carranna, lean an Biúró ar aghaidh le feithiclí luachmhara a bhaint de dhaoine aonair sonracha sa chás go raibh sealbhú na bhfeithiclí sin contrártha do na rialacháin chánach cláraithe feithicle (Alt 141 den Acht Airgeadais, 2001).

Chun comhrac in aghaidh dronga coireachta eagraithe a oibríonn trasna teorainneacha, is gá comhar a bheith ann idir na húdaráis inniúla ar an dá thaobh den teorainn. Ní bhaineann an comhar sin le comhroinnt faisnéise amháin, agus áirítear leis comhoibríochtaí sonracha a phleanáil agus a chur chun feidhme ar bhonn ilghníomhaireachta agus ildisciplíneach idirnáisiúnta. I gcásanna den sórt sin, baineann an Biúró leas as gach gné den reachtaíocht um chúnamh frithpháirteach, bíodh an cúnamh sin ar bun idir feidhm Custaim amháin agus feidhm Custaim eile nó idir seirbhís Póilíneachta amháin agus seirbhís Póilíneachta eile.

Tapaíonn na hOifigigh Chustaim a bhfuil baint acu leis an mBiúró gach deis chun idirchaidreamh a dhéanamh agus oibriú lena gcuid comhghleacaithe i seirbhísí eile Custaim ar bhonn idirnáisiúnta ar mhaithe le feabhas a chur ar a éifeachtaí atá siad in aghaidh grúpaí coireachta eagraithe. Mar an gcéanna, oibríonn an Biúró go dlúth le Seirbhís Custaim Oifig na gCoimisinéirí Ioncaim ar mhaithe le hacmhainní uile an Stáit a úsáid ar an mbealach is éifeachtúla maidir le dul i ngleic le coirpigh.

Cuid a Ceathair
Gníomhartha ioncaim an Bhiúró

Táblaí ioncaim

Tábla 1: Toradh na nAchomharc ag Céim an Choimisinéara Achomhairc

Cur síos	Líon na gcásanna
Achomhairc Thosaigh	12
Achomhairc a agraíodh i gceart	9
Achomhairc a chinn an Coimisinéir Achomhairc	1
D'aisiompaigh an Coimisinéir Achomhairc an cinneadh ón mBiúró diúltú d'achomharc déanach a ghlacadh isteach	1
Achomhairc a tarraingíodh siar	2
Achomhairc Dheiridh	19

Tábla 2: Toradh na nAchomharc ar dhiúltaigh an Biúró dóibh

Cur síos	Líon na gcásanna
Achomhairc Thosaigh	2
Achomhairc ar diúltaíodh dóibh	8
Achomhairc dhéanacha ar diúltaíodh dóibh	1
Diúltuithe a achomharcadh chuig na Coimisinéirí Achomhairc	4
Seasadh leis an gcinneadh ón mBiúró	2
Aisiompaíodh an cinneadh ón mBiúró	1
Achomhairc Dheiridh	3

Tábla 3: Torthaí na nAchomharc chuig an gCúirt Chuarda

Cur síos	Líon na gcásanna
Achomhairc Thosaigh	1
Cásanna a achomharcadh chuig an gCúirt Chuarda	2
Achomhairc a chinn an Chúirt Chuarda	0
Achomhairc Dheiridh	3

Tábla 4: Measúnuithe Cánach

Ceannteideal Cánach	Cáin €M	Líon na measúnuithe
Cáin Ioncaim	4.655	138
Cáin Ghnóthachan Caipitiúil	0.037	1
Cáin Bhreisluacha	0.678	28
Cáin Fáltas Caipitiúil	0.206	4
ÁSPC / ÍMAT	0.431	1
Mál	0.273	1
Iomlán	**6.280**	**173**

Tábla 5: Cáin agus Ús a Bailíodh

Ceannteideal Cánach	Méid €M	Líon na gcásanna
Cáin Ioncaim	1.520	38
Cáin Bhreisluacha	0.361	4
Cáin Cláraithe Feithicle (CCF)	0.051	1
Cáin Ghnóthachan Caipitiúil	0.106	2
Iomlán	**2.038**	**45**

Tábla 6: Cáin agus Ús a éilíodh

Ceannteideal Cánach	Cáin €M	Ús €M	Iomlán €M	Líon na gcásanna
Cáin Ioncaim	3.226	2.025	5.251	16
Cáin Ghnóthachan Caipitiúil	0.215	0.106	0.321	1
Cáin Bhreisluacha	0.869	0.250	1.119	5
Iomlán	**4.310**	**2.381**	**6.691**	**22**

Cuid a Ceathair
Gníomhartha ioncaim an Bhiúró

[Fágadh an leathanach seo bán d’aon ghnó]

Cuid a Cúig

Gníomhartha Leasa Shóisialaigh ag an mBiúró

Forbhreathnú

Téann an Biúró i mbun gníomhaíochta faoi na hAchtanna Leasa Shóisialaigh, de bhun na bhfeidhmeanna atá aige faoi Alt 5 den Acht. Déanann Oifigigh Leasa Shóisialaigh an Bhiúró teidlíocht i leith íocaíochtaí leasa shóisialaigh a imscrúdú agus a chinneadh. Ag eascairt as scrúdú a rinne Oifigigh an Bhiúró ar chásanna, tionscnaíodh gníomhartha de bhun shainchúram Leasa Shóisialaigh an Bhiúró i dtaca le ceithre dhuine is seachtó sa bhliain 2015.

Coigilteas

Mar thoradh díreach ar imscrúduithe a rinne Oifigigh Leasa Shóisialaigh an Bhiúró sa bhliain 2015, cuireadh deireadh le híocaíochtaí nó laghdaíodh íocaíochtaí i gcás líon suntasach daoine. Is é an toradh a bhí ar na gníomhartha sin ná coigilteas iomlán €483,121.40 don státchiste. Is iad seo a leanas na ceannteidil éagsúla faoinar baineadh an coigilteas sin amach:

Coigilteas Leasa Shóisialaigh

Cineál scéime	Coigilteas €
Liúntas cúramóra	39,535.20
Liúntas míchumais	194,180.80
Liúntas cuardaitheora poist	50,208.00
Íocaíocht teaghlaigh aon tuismitheora	167,472.40
∗ Bunliúntas leasa forlíontach	31,725.00
Iomlán	**483,121.40**

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

Ró-Íocaíochtaí

Rinneadh ró-íocaíochtaí agus daoine a aithint agus a mheasúnú mar thoradh ar na himscrúduithe a rinneadh freisin. Sainmhínítear ró-íocaíocht mar íocaíocht a fuair duine le linn tréimhse nó tréimhsí nach raibh an duine sin i dteideal an íocaíocht sin a fháil inti nó iontu. Dá réir sin, cruthaíonn íocaíochtaí a fhaightear i leith an éilimh fiachas don Roinn Coimirce Sóisialaí. Mar thoradh air sin, eisíodh éilimh in aghaidh roinnt daoine le haghaidh aisíocaíocht fiachas Leasa Shóisialaigh a raibh luachanna idir €2,200 agus €265,278 ag baint leo. Is iad seo a leanas méideanna iomlána na Ró-Íocaíochtaí Leasa Shóisialaigh a Measúnaíodh agus a Éilíodh don bhliain 2015;

Ró-Íocaíochtaí Leasa Shóisialaigh

Cineál scéime	Ró-íocaíocht €
Liúntas cúramóra	143,677.20
Liúntas míchumais	131,841.90
Liúntas cuardaitheora poist	524,987.65
Íocaíocht teaghlaigh aon tuismitheora	249,166.47
Bunliúntas leasa forlíontach	136,313.67
Iomlán	**1,185,986.89**

Nithe a Aisghabhadh

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

I measc na modhanna sin, is féidir íocaíochtaí a dhéanamh trí chnapshuim agus/nó trí thráthchodanna i bhfoirm buanordaithe. Is féidir asbhaintí de suas le 15% d'íocaíochtaí leasa shóisialaigh reatha an duine a dhéanamh chun fiachais a aisghabháil. Is foráil nua maidir le haisghabháil fiachais í sin agus achtaíodh í le hAlt 13 den Acht Leasa Shóisialaigh 2012.

Cuid a Cúig

Gníomhartha Leasa Shóisialaigh ag an mBiúró

Bhí ról lárnach ag an mBiúró maidir le cumhachtaí breise a thabhairt isteach chun fiachais leasa shóisialaigh a aisghabháil trí imeachtaí Fógra Astaithe. Foráiltear don chumhacht reachtach nua sin in Alt 15 den Acht Leasa Shóisialaigh agus Pinsean (Forálacha Ilghnéitheacha) 2014.

Leas Sóisialach a Aisghabhadh

Cineál scéime	Méid a Aisghabhadh €
Liúntas cúramóra	55,122.00
Liúntas míchumais	30,737.17
Liúntas cuardaitheora poist	62,388.45
Íocaíocht teaghlaigh aon tuismitheora	37,106.70
Iomlán	185,354.32

Achomhairc

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

Sa bhliain 2015, tionscnaíodh dhá achomharc in aghaidh cinntí ó Oifigigh Leasa Shóisialaigh a raibh baint acu leis an mBiúró.

Dheimhnigh an Príomh-Oifigeach Achomhairc nach raibh an gnáthnós imeachta achomhairc leordhóthanach chun próiseáil éifeachtach na n-achomharc sin a chinntiú agus mhol sé do na hachomharcóirí na hachomhairc a chur faoi bhráid na Cúirte Cuarda Sibhialta.

Cuireadh achomharc i ndáil le ceann amháin de na cásanna faoi bhráid na Cúirte Cuarda Sibhialta agus tá sé liostaithe dá éisteacht sa bhliain 2016. Maidir leis an gcás eile, rinneadh agóid in aghaidh an Athbhreithnithe Bhreithiúnaigh a rinneadh ar an gcinneadh ón bPríomh-Oifigeach Achomhairc an t-ábhar a tharchur chuig an gCúirt Chuarda.

Cuid a Sé

Ionchúisimh choiriúla a tháinig as imscrúduithe an Bhiúró

Réamhrá

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

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

- An tAcht Comhdhlúite Cánacha, 1997;
- An tAcht fán mBiúró um Shócmhainní Coiriúla, 1996 agus 2005.

Réitíodh roinnt cásanna ó bhlianta roimhe le linn na bliana 2015.

Is é seo a leanas an fhaisnéis is déanaí ar na cásanna sin.

Cionta a bhain le cáin

Cás 1

Sa bhliain 2015, tugadh cás chun críche i ndáil le duine a ciontaíodh roimhe sin i gcionta atá contrártha d'Alt 1078 de ACC 1997 agus i gcion amháin atá contrártha d'Alt 13 den Acht, rud a bhain le heagla a chur ar Oifigeach de chuid an Bhiúró. Pléadh leis an gcás sin sna Tuarascálacha Bliantúla do na blianta 2013 agus 2014. Phléadáil an duine ciontach i ngach cúiseamh coiriúil.

I ndáil leis na cionta atá contrártha d'Alt 1078 de ACC 1997, fuair sé téarma príosúnachta dhá bhliain go leith. I ndáil leis na cionta atá contrártha d'Alt 13 den Acht (bagairt a dhéanamh ar Oifigeach de chuid an Bhiúró), fuair sé téarma príosúnachta dhá bhliain go leith. Cuirfear an dá théarma isteach i gcomhthráth le chéile.

Cás 2

Mar a leagadh amach sa Tuarascáil Bhliantúil don bhliain 2014, bhí cás amháin ón mbliain 2007 fós á shaothrú ag an mBiúró. Bhain an cás le duine a cúisíodh i gcionta atá contrártha d'Alt 1078 de ACC 1997.

Éisteadh an cás sa Chúirt Choiriúil Speisialta sa bhliain 2015. Fuarthas an duine ciontach i naoi gcion atá contrártha d'Alt 1078 de ACC 1997. Cuireadh an cás ar athló go dtí an bhliain 2016 le haghaidh pianbhreith a chur ar an duine.

Cuid a Sé
Ionchúisimh choiriúla a tháinig as imscrúduithe an Bhiúró

[Fágadh an leathanach seo bán d'aon ghnó]

Cuid a Seacht
Breithiúnais Shuntasacha Chúirte le linn 2015

An Biúró um Shócmhainní Coiriúla v. Niall O' Donoghue (nó Simon Gold mar is fearr aithne), Anglo Irish Global Ltd & Kurt Lauridsen

27 Deireadh Fómhair 2015, an Ard-Chúirt: an Breitheamh Onórach Fullam, Uimh. Thaifid na hArd-Chúirte 2014/1/CAB, Neamhthuairiscithe

Fáltais ó choireacht – Na hAchtanna um Fháltais ó Choireacht, 1996 agus 2005 – Follasú – Catagóirí

Réamhrá

1. Sa rún a d'eisigh sé an 30 Eanáir 2015, d'iarr an freagróir (Niall O'Donoghue) follasú doiciméad chun críche iarratas ar ordú idirbhreitheach a chosaint de bhun alt 3 den Acht um Fháltais ó Choireacht. Baineann an mhaoin le hairgead atá á choimeád in dhá chuntas bainc:-

   i) Suim dar luach €927,000.60 atá á coimeád in uimhir chuntais XXXXXXXX i mBanc Uladh, Faiche an Choláiste, Baile Átha Cliath 2, in ainm Anglo Irish Global Limited (AIG).

   ii) Suim dar luach €27,365.00 atá á coimeád in uimhir chuntais XXXXXXXX i mBainc-Aontas Éireann, an Uaimh, Contae na Mí, in ainm Niall O'Donoghue.

2 An 22 Deireadh Fómhair 2012, fuair an Biúró orduithe calctha sa Chúirt Dúiche de bhun alt 17(2) den Acht um Cheartas Coiriúil (Sciúradh Airgid agus Maoiniú Sceimhlitheoireachta) 2010 i dtaca le dhá chuntas bainc. Rinneadh orduithe alt 17(2) a athnuachan ar bhonn míosúil suas go dtí an uair a fuarthas ordú alt 2 an 17 Feabhra 2014.

Orduithe Alt 17(2)

3. Le linn cruinnithe le hoifigigh ó Bhanc Uladh i mBéal Feirste an 23 Deireadh Fómhair 2012, cuireadh in iúl don Uas. Simon Gold go ndearnadh na horduithe calctha. Taispeántar miontuairiscí an chruinnithe seo agus na doiciméid a bhaineann le trí chuntas de chuid Bhanc Uladh i dTuaisceart Éireann leis an mionnscríbhinn ón mBleachtaire-Gharda Deirdre Heneghan.

4. Ina theannta sin, mar atá le feiceáil sa mhionnscríbhinn ón gCeannfort Bleachtaireachta Eamon Keogh, cuireadh in iúl don Uas. Simon Gold agus do Anglo Irish Global Limited an 30 Deireadh Fómhair 2012 de réir alt 18(1) den Acht um Cheartas Coiriúil (Sciúradh Airgid agus Maoiniú Sceimhlitheoireachta) 2010 go ndearnadh ordú alt 17(2) de bhun alt 18(1) agus cuireadh in iúl dóibh go bhfuil ceart ag na daoine lena mbaineann chun iarratas a dhéanamh chuig Breitheamh de chuid na Cúirte Dúiche go ndéanfaí an t-ordú/an t-ordachán a chúlghairm nó a

athrú. Ina theannta sin, d'iarr an tUas. David O'Connor, aturnae atá lonnaithe sa tSráid Ard, Áth Trasna, Co. Chorcaí, cóip d'fhógra alt 18 á rá gur tugadh treoracha dó iarratas a dhéanamh chuig an gCúirt Dúiche ar chúlghairm an ordaithe.

5. Chuir an Ceannfort Bleachtaireachta Keogh cóip den ordú sin ar fáil don Uas. O'Connor le litir dar dáta an 1 Samhain 2012. Luadh san ordú gur dheimhin leis an mBreitheamh Dúiche:-

"(a) gurb amhlaidh go mbeadh seirbhís de chineál ar bith i dtaca le huimhir chuntais XXXXXXXX, dá leanfaí léi, cothrom le sciúradh airgid nó le maoiniú sceimhlitheoireachta nó ina cuidiú leo, agus;

(b) gurb amhlaidh go bhfuil imscrúdú á dhéanamh ar Niall O'Donoghue, nó Simon Gold mar is fearr aithne, maidir leis an sciúradh airgid nó an maoiniú sceimhlitheoireachta sin."

6. Mar fhreagairt dó sin, d'iarr an tUas. O'Connor cóip den fhaisnéis mar fhoras leis an ordú sin. Le litir dar dáta an 6 Samhain, chuir an Ceannfort Bleachtaireachta Eamon Keogh in iúl nach soláthrófaí faisnéis faoi mhionn seachas le hordú ón gcúirt agus gur tugadh breac-chuntas soiléir ar an gcúis leis an ordú i gcuid (b) den ordú, áit ar luadh gurb amhlaidh:-

"*go bhfuil imscrúdú á dhéanamh ar dhuine, is é sin Niall O'Donoghue, Radharc na hEascrach, Baile an Bhealaigh, Dealbhna, Co. na hIarmhí, nó Simon Gold mar is fearr aithne, maidir leis an sciúradh airgid nó an maoiniú sceimhlitheoireachta sin*".

7. Ní dhearnadh aon iarratas ar chúlghairm ná athrú an ordaithe sula ndearnadh ordú eatramhach calctha alt 2 i mí Feabhra 2014.

Cúlra Fíorasach

8. An 15 Deireadh Fómhair agus an 19 Deireadh Fómhair 2012, rinne an Dr Bodo Baars, dlíodóir Gearmánach, dhá shuim dar luach €800,000.00 an ceann a thaisceadh sa chuntas sin le Banc Uladh. Ba le náisiúnach Sualannach darb ainm an tUas. Kurt Lauridsen an t-airgead. Chuir sé an t-airgead de chúram ar an Dr Baars chun infheistíocht a dhéanamh lena dtairgfí toradh 25% ar chaipiteal sa mhí ar feadh dhá mhí dhéag.

9. Ar iad a scrúdú, taispeánadh sna cuntais go ndearnadh aistarraingtí ón gcuntas sin le Banc Uladh agus go ndearnadh aistrithe ón gcuntas chuig eintitis atá bainteach leis an gcéad fhreagróir agus chuig an gcuntas le Bainc-Aontas Éireann san Uaimh, rud a d'fhág iarmhéid €927,000.60 sa chuntas le Banc Uladh agus €27,365.00 sa chuntas le Bainc-Aontas Éireann.

10. Chreid an tUas. Lauridsen go raibh an cuntas le Banc Uladh faoina rialú tríd an Dr Baars, an gníomhaire leis, agus gur chomhshínitheoirí iad an Dr Baars agus an tUas. O'Donoghue i dtaca le haistarraingtí ón gcuntas. Deir an Biúró, áfach, gurbh é an tUas. O'Donoghue an t-aon sínitheoir amháin ar an gcuntas le Banc Uladh. Ina theannta sin, deir sé go dtugtar le tuiscint in anailís a rinneadh gur baineadh úsáid as an gcuntas le Banc Uladh mar chainéal le haghaidh chuntas pearsanta an Uas. O'Donoghue san Uaimh.

11. Rinne an Biúró roinnt cuardach ar áitribh atá bainteach leis an Uas. O'Donoghue agus le AIG. Mar thoradh ar na cuardaigh sin, fuair an Biúró faisnéis airgeadais i riocht cruachóipe agus faisnéis a íoslódáladh ó ríomhairí a gabhadh le linn cuardach. De bhreis air sin, fuair an Biúró ráitis bhainc i dtaca le cuntais le Banc Uladh a bhí á choimeád i mBéal Feirste de bharr iarrataí Cúnaimh Fhrithpháirtigh a rinneadh ar na hÚdaráis sa Ríocht Aontaithe de bhun alt 3 den Acht um Cheartas Coiriúil, 1994, arna ionadú ag alt 105G den Acht um Cheartas Coiriúil (Cúnamh Frithpháirteach) 2008.

12. Is leagtha amach sna mionnscríbhinní ó na hoifigigh éagsúla de chuid an Bhiúró um Shócmhainní Coiriúla atá na cuardaigh, na doiciméid agus na míreanna a gabhadh lena linn siúd. Luaitear san aighneacht ón mBiúró an 9 Márta:-

"níl ach cuid bheag den imscrúdú foriomlán i ngach a léirítear sna pléadálacha a comhdaíodh thar ceann an Iarratasóra".

13. Rinne an Biúró na cuardaigh seo a leanas:

22 Deireadh Fómhair 2012

14. Cuardach ar áitreabh gnó in Ionad an Taoibh Thiar, Léim an Bhradáin, de bhun alt 10 den Acht um Cheartas Coiriúil (Forálacha Ilghnéitheacha), 1997, arna ionadú ag alt 6(1)(a) den Acht um Cheartas Coiriúil 2006. Bhí an t-áitreabh sin folamh agus níor gabhadh a dhath. Ar an dáta sin, rinneadh cuardach ar theaghais ar cíos, ba é sin baile Simon Gold, i Radharc na hEascrach, Baile an Bhealaigh, Dealbhna, Co. na hIarmhí. Bhí ríomhaire Lenovo i measc na míreanna a gabhadh. Tá na míreanna a gabhadh leagtha amach i gcodanna (a) go (n) de mhír 4 den mhionnscríbhinn ón mBleachtaire Thomas Bourke. Rinneadh an cuardach sin faoi alt 10 mar a luadh cheana.

26 Deireadh Fómhair 2012

15. Cuardach ar réadmhaoin

chónaithe atá lonnaithe in Druids Rest, Sliabh na nDraoithe, Béal Átha na gCearr, Co. Ros Comáin, ar le Simon Gold í roimhe sin. Tá na míreanna a gabhadh leagtha amach i mír 4 den mhionnscríbhinn ón Sáirsint Mick Byrne agus áiríodh ríomhaire Dell leo. Rinneadh an cuardach de bhun alt 10 mar a luadh cheana.

21 Bealtaine 2013

16. Rinneadh dhá chuardach bhreise faoi alt 14 den Acht.

a) Cuardach ar Windy Ridge, Cartún Chruaich, Baile Átha Luain, Co. na hIarmhí, baile Emmet O'Donoghue, uncail le Niall O'Donoghue / Simon Gold. Tá an chuma air go léirítear sna doiciméid a gabhadh sa chuardach seo go bhfuil Niall O'Donoghue / Simon Gold nasctha leis an Elite Bank Group agus le Irish Nationwide Bank. Tá na doiciméid a gabhadh leagtha amach i mír 5 den mhionnscríbhinn ó Thomas O'Connor.

b) Cuardach ar 21 Carra Vale, an Muileann gCearr, Co. na hIarmhí, baile Elaine Erskine, iarpháirtnéir le Niall O'Donoghue. Tá na trí mhír is fiche a gabhadh sa chuardach seo leagtha amach sa mhionnscríbhinn ón mBleachtaire-Sháirsint Andrew O'Brien agus baineann formhór na míreanna a gabhadh le Irish Nationwide Bank.

An Chonspóid maidir leis an bhFianaise

17. Na forais leis an tuairim láidir a bhí ag an mBiúró gurb ionann an t-airgead ar fad nó cuid de agus fáltais na coireachta, tá siad leagtha amach i mír 6 den mhionnscríbhinn ó Phríomhoifigeach an Bhiúró agus tá achoimre déanta orthu sna haighneachtaí a comhdaíodh thar a ceann ag 1.2 mar a leanas:-

(a) Úsáideann an chéad fhreagróir (Niall O'Donoghue) roinnt aitheantas (ainmneacha, seoltaí, seoltaí ríomhphoist agus suíomhanna Gréasáin) chun calaoisí éagsúla a dhéanamh.

(b) Tá an chéad fhreagróir ag nascadh le roinnt eintiteas a bhfuiltear in amhras go bhfuil gníomhaíochtaí calaoiseacha ar an aon fheidhm amháin atá acu agus atá ina n-ábhar do rabhaidh idirnáisiúnta arna dtabhairt ag gníomhaireachtaí rialála ar fud an domhain.

(c) Tá an chéad fhreagróir gafa in Éirinn agus i dtíortha thar lear le doiciméid chalaoiseacha, amhail ceadúnais tiomána, pasanna agus doiciméid bhaincéireachta, a tháirgeadh do chliaint i gcomaoin táille.

(d) Níor ghlac an dara freagróir (Anglo Irish Global Limited) páirt in idirbhearta dleathacha tráchtála ná i ngnáthidirbhearta tráchtála.

(e) Tá an bealach a aistríodh airgead isteach sna cuntais i gceist ag teacht le sciúradh airgid.

(f) D'oscail an chéad fhreagróir an cuntas le AIB trí dhoiciméid chalaoiseacha a úsáid.

(g) Bhain gadaíocht agus meabhlaireacht leis an líon ard ciontuithe roimhe sa Ríocht Aontaithe agus in Éirinn atá ag an gcéad fhreagróir.

(h) Níl leibhéal na gcistí atá ar fáil don chéad fhreagróir ag teacht le taifid Ioncaim agus Leasa Shóisialaigh.

(i) An infheistíocht líomhnaithe dar luach €1.6 milliún a rinne an tUas. Lauridsen ar théarmaí lenar áiríodh toradh 25% sa mhí ar an gcaipiteal ar feadh dhá mhí dhéag, níl sí ag teacht le gnáthchleachtas infheistíochta.

18. Conspóideann na freagróirí iarratas an Bhiúró ar an mbonn seo a leanas:-

(a) Tháinig an mhaoin chun cinn trí ghnáthchúrsa na mbeart gnó;

(b) rinneadh gach ceann de na bearta gnó agus na hidirbhearta den chineál sin de réir dhlí an Stáit;

(c) ní raibh baint ag an gcéad fhreagróir le calaoisí casta;

(d) tá an dara freagróir i mbun trádála agus taispeántar a chuntais;

(e) ní pasanna i ndáiríre iad na híomhánna ar an ríomhaire a ghabh an t-iarratasóir agus, anuas air sin, is amhlaidh nár ciontaíodh an chéad fhreagróir agus nach bhfuil aon imscrúdú coiriúil á dhéanamh air i dtaca le hionstraimí bréagacha a shealbhú;

(f) tá nó bhí struchtúir chorparáideacha chuí i ndlínsí éagsúla ag gach cuideachta ghaolmhar agus ní raibh siad ag sárú aon dlíthe sna dlínsí sin;

(g) níor ghlac an chéad fhreagróir páirt go feasach in aon drong choiriúil náisiúnta riamh agus cruthaíonn na hiarrachtaí go léir a rinne sé páipéarachas agus doiciméid díchill chuí a chomhlíonadh gurb amhlaidh atá;

(h) is é gnó na bhfreagróirí ná léasú nó ceannach infheistíochtaí bainc a idirbheartú;

(i) cistí dlisteanacha a bhí sna cistí sa chuntas le Banc Uladh;

(j) ba chun críocha úrnuachta a bhí na dréachtaí a raibh an Biúró ag brath orthu;

(k) bonn fíorúil Idirlín ba ea Irish Nationwide Bank.

Catagóirí Follasaithe a Iarradh

19. Liostaítear ocht gcatagóir doiciméad sa Rún, dhá cheann níos lú ná na deich gcatagóir doiciméad a iarradh ar dtús san iarraidh ar fhollasú deonach dar dáta an 16 Eanáir 2015. Mar a luadh, eisiaitear catagóirí 1 agus 2 dá dtagraítear sa litir ó aturnae an iarratasóra dar dáta an 16 Eanáir 2015 ó na catagóirí follasaithe a iarradh san fhógra tairisceana. Is iad sin:-

(i) Liosta de dhátaí agus sheoltaí na

gcuardach go léir a rinneadh in áitreabh ar bith atá ábhartha do na himeachtaí.

(ii) Cóipeanna den fhaisnéis forais, lenar áiríodh na barántais chuardaigh sin, le haghaidh na mbarántas cuardaigh go léir atá liostaithe i mír (i).

(iii) Liosta miondealaithe de na hábhair go léir a gabhadh mar thoradh ar na cuardaigh sin.

(iv) Cóipeanna de na hábhair dhoiciméadacha go léir a gabhadh ag áitreabh ar bith den sórt sin, seachas na hábhair a cuireadh ar fáil cheana féin i dtaca leis na cuardaigh.

(v) Liosta de na horduithe nó na barántais go léir a rinneadh chun rochtain a fháil ar aon chuntais in institiúidí airgeadais atá ábhartha do na himeachtaí, ar liosta é ina dtugtar na dátaí, na cuntais agus na hinstitiúidí.

(vi) Cóipeanna de na horduithe nó na barántais go léir lena dtugtar an rochtain sin dá dtagraítear i mír (v).

(vii) Cóipeanna den fhaisnéis forais le haghaidh na n-orduithe nó na mbarántas go léir den sórt sin dá dtagraítear i mír (v).

(viii) Cóipeanna den fhaisnéis airgeadais ar fad a cuireadh ar fáil de bhun aon orduithe nó bharántas den sórt sin.

Is féidir na hocht gcatagóir a achoimriú mar a leanas:

(a) Liosta de na cuardaigh go léir a rinneadh in áitreabh ar bith atá ábhartha do na himeachtaí.

(b) Liosta de na horduithe nó na barántais go léir a rinneadh chun rochtain a fháil ar aon chuntais in institiúidí airgeadais.

(c) Cóipeanna den fhaisnéis forais le haghaidh na mbarántas cuardaigh agus na n-orduithe rochtana go léir.

(d) Liosta de na hábhair ar fad a gabhadh mar thoradh ar na cuardaigh sin i dteannta na n-ábhar doiciméadach go léir a gabhadh ag áitreabh ar bith den sórt sin, seachas na hábhair a cuireadh ar fáil cheana féin.

(e) Cóipeanna den fhaisnéis airgeadais a cuireadh ar fáil de bhun aon orduithe nó bharántas den sórt sin.

20. Ba é an chúis phríomha le diúltú an Phríomh-Aturnae Stáit thar ceann an Bhiúró ná nach raibh an t-iarratasóir i dteideal barántas ná faisnéise mar nár chonspóid an t-iarratasóir "dosháraitheacht" ná dlíthiúlacht na gcuardach go dtí seo agus mar gur cuireadh ar fáil don iarratasóir na doiciméid go léir a bhí ábhartha don chás a bhí á dhéanamh ag an mBiúró. Ag déileáil dó leis sin i mír 8 dá mhionnscríbhinn forais, ardaíonn an tUas. Michael Keane, an tAturnae thar ceann an iarratasóra, an pointe gur ábhar dlí iad na cuardaigh agus nach gá iad a chonspóid ar mhionnscríbhinn. Chuige sin, luann sé an méid seo i mír 8 dá mhionnscríbhinn: "…tá na cuardaigh bunaithe go hiomlán ar

na pléadálacha agus tá an Biúró um Shócmhainní Coiriúla ag brath ar thorthaí na gcuardach lena ndéantar eolas don tuairim fhianaiseach faoi alt 8 den Acht". Braitheann an tUas. Keane ar an gcinneadh ex tempore a rinne an Breitheamh Onórach Birmingham in An Biúró um Shócmhainní Coiriúla v. JR (Ex tempore, an Ard-Chúirt, an 10 Márta 2014, an Breitheamh Onórach Birmingham).

An Biúró um Shócmhainní Coiriúla v. JR

21. Bhain an cás seo leis an gcuardach ar bhaile JR inar gabhadh méid suntasach airgid. Ba é an bonn leis an iarratas ón mBiúró sa chás ná gurbh ionann an t-airgead agus fáltais na coireachta, ba é sin le rá go bhfuarthas é ó channabas a dhíol/a sholáthar nó a shaothrú. D'iarr JR follasú an bharántais chuardaigh agus na faisnéise forais. Dhiúltaigh an Biúró don iarratas ar na forais"nárbh ann do rud ar bith sna mionnscríbhinní inar caitheadh amhras ar an dlíthiúlacht a bhain le ceann ar bith de na cuardaigh", i measc nithe eile.

22. Ag tabhairt a bhreithiúnais dó, scríobh an Breitheamh Onórach Birmingham ar leathanach 20 den tras-scríbhinn:-

"*... b'fhéidir gur chúngaigh an t-abhcóide don pháirtí tionscanta a dhíriú. Mar sin féin, agus é ag airbheartú a dhíriú a chúngú, is é an rud a rinne sé ná tagairt don fhoirmle reachtúil agus is é an bhrí atá léi ná "tabhair gach rud domsa". Agus feictear dom nach bhfuil sé sin ag teacht leis an gcur chuige a ghlactar maidir le follasú, is é sin go bhfuil ceanglas ann ábharthacht riachtanais a dhéanamh amach, agus mar sin de. Diúltaím don chatagóir sin, mar sin.*"

23. Ar leathanach 21, scríobh an Breitheamh léannta:-

"A mhéid a bhaineann sé le ceist na mbarántas agus na faisnéise, feictear dom go bhfuil sé chomh dóchúil sin go bhfuil barántais tábhachtach gurb é an fhírinne gur gá do dhuine oibriú ar an mbonn go mbeadh méid ard ábharthachta ag na barántais agus ag an bhfaisnéis agus go mbeadh a mhalairt ar fud fíor i gcás faisnéis ar iarraidh. Feictear dom go bhfuil an tIarratasóir i dteideal na mbarántas agus na faisnéise a iarradh."

24. Ar leathanach 22, scríobh an Breitheamh léannta:

"Feictear dom go bhfuil sé ríthábhachtach gur cheart a insint do dhuine cad a glacadh más rud é gur gabhadh a mhaoin nó gur gabhadh maoin a n-áiteodh sé gurb í a mhaoinse í".

Na hAighneachtaí

25. Chomhdaigh an t-iarratasóir aighneachtaí scríofa an 9 Márta, an 18 Márta agus an 26 Márta 2015. Comhdaíodh aighneacht shubstainteach an fhreagróra an 20 Márta agus comhdaíodh aighneacht bhreise ina dhiaidh sin an 27 Aibreán 2015.

26. Agóideann an t-iarratasóir in aghaidh follasú aon chinn de na catagóirí faoi dhíospóid a dhéanamh ar na forais seo a leanas:-

(a) Ní bhaineann siad leis na hábhair i gceist mar go bhfuil siad frámáilte sna pléadálacha. Áitíonn siad go sonrach nach bhfuil aon deimhneasc ann sa mhionnscríbhinn freagartha substaintí ón bhfreagróir lena n-agóidtear dlíthiúlacht aon chinn de na cuardaigh a rinneadh le linn imscrúdú an Gharda Síochána ar na freagróirí.

(b) Níl siad riachtanach ná ábhartha le haghaidh dhiúscairt chothrom na n-imeachtaí.

(c) Baineann catagóirí (i), (iii) agus (v) le cruthú na ndoiciméad i liostaí cé nach mbaineann an follasú ach le doiciméid atá ann.

(d) I gcás chatagóirí (iii)-(vii), níl an follasú leathan atá á iarraidh nasctha leis na pléadálacha agus is dóigh dó dochar a dhéanamh d'imscrúdú coiriúil atá ar siúl agus, dá réir sin, ní bheadh san fhollasú ach iarracht chun faisnéis a fháil.

(e) I gcás chatagóir (viii), ba cheart an iarraidh a dhéanamh ar an Uas. Lauridsen mar nach bhfuil sé faoin iarratasóir doiciméid bhaincéireachta rúnda tríú páirtí a fhollasú. A mhéid atá an iarraidh teoranta do thaifid airgeadais na bhfreagróirí, is faisnéis í sin atá ar eolas agus laistigh de chumas soláthair na bhfreagróirí sin a bhfuil modh malartach cruthúnais acu agus, dá réir sin, níl sí cuí maidir le follasú.

(f) D'fhollasaigh an t-iarratasóir na doiciméid go léir, lena n-áirítear doiciméid ó chuardaigh a bhfuil sé beartaithe aige brath orthu.

(g) Tá an rogha ag an gcúirt teacht ar thuairim atá difriúil leis an tuairim sin ar tháinig an Breitheamh Onórach Birmingham uirthi in *An Biúró um Shócmhainní Coiriúla v. JR* ar bhonn na bprionsabal a leag an Breitheamh Onórach Finlay Geoghegan amach in *An Coláiste Ollscoile, Corcaigh v. Bord Soláthair an Leictreachais* [2014] IEHC 135 i mír 29. Áitíonn an Biúró go ndearnadh an cinneadh in JR gan tagairt d'údarás agus go ndearna an chúirt earráid nó gurbh fhéidir go ndearna an chúirt earráid le dlí nó le gníomh mar gur chaith sí leis an iarratas follasaithe a rinneadh mar cheann a tháinig faoi raon na rialacha maidir le nochtadh in imeachtaí coiriúla (mar a bhfuil dualgas ginearálta ann an t-ábhar ábhartha ar fad a nochtadh) in ionad é a bheith faoi raon na rialacha follasaithe in imeachtaí sibhialta, a rialáiltear go trom faoi O. 31 de Rialacha na nUaschúirteanna, 1986.

27. Áitíonn na freagróirí go bhfuil siad i dteideal follasú ar na forais seo a leanas:-

(a) Is ionann na fíricí agus na cúinsí in An Biúró um Shócmhainní Coiriúla v. JR, áit ar ordaíodh follasú i dtaca le barántais, le faisnéis forais agus le doiciméid a gabhadh dá bhun.

(b) Ní dhearnadh achomharc in aghaidh an chinnidh in JR, cás inar chuir an Biúró in aghaidh follasú ar na forais chéanna atá sa chás reatha, agus cloíodh leis an ordú.

(c) Ní raibh aon údarás roimhe ann ar an gceist roimh an gcinneadh in JR agus, dá bhrí sin, tá ceangal ar an gcúirt an cinneadh sin a bhreithniú agus cloí leis mar nach ann d'aon chúinsí dlíthiúla ná fianaiseacha a d'éileodh go n-imeodh an chúirt uaidh.

(d) Tá na hábhair go léir á gceistiú, lena n-áirítear dlíthiúlacht na gcuardach, rud atá an-ábhartha don chosaint. Níl aon cheanglas ann réamhfhógra a thabhairt faoi phointí dlí ina leith sin.

(e) Ní thuigeann an t-iarratasóir na dualgais follasaithe atá air agus atá leagtha amach in Compagnie Financiere et Commerciale du Pacifique v. Peruvian Guano Company (1882) 11 QBD 55 a mhéid nach féidir leis follasú a theorannú go bunúsach do na doiciméid a bhfuil sé ag iarraidh brath orthu.

(f) Níor theistigh an Biúró nach ann do chatagóirí lena mbaineann liostaí agus níor chuir sé rud ar bith ar mhionnscríbhinn.

An Dlí

28. Is fairsing atá an dlí maidir le follasú doiciméad de bhun Ordú 31, riail 12 de Rialacha na nUaschúirteanna, 1986. Sa téacsleabhar dar teideal Civil Procedure in the Superior Courts, is é seo an achoimre a dhéanann Delaney agus McGrath, na húdair, i mír 10-20 ar an staid:-

"A court hearing an application for discovery will only order a party to make discovery if it is satisfied that: (i) the documents sought are relevant to the issues and the proceedings, and (ii) discovery is necessary for disposing fairly of the matter or for saving costs."

Tá sé soiléir gur faoin iarratasóir ar fhollasú atá sé an chúirt a shásamh maidir leis na ceanglais sin.

29. Luann siad i mír 10-36:-

"While there is no explicit reference in Order 31 rule 12 to the concept of proportionality, it is being increasingly referred to as the relevant factor in assessing whether the requirement of "necessity" has been satisfied on the facts of a particular case."

30. Tá tástáil chlasaiceach na hábharthachta mar atá leagtha amach ag Brett L.J. in Peruvian Guano Company, áit ar scríobh sé:-

"Feictear dom go mbaineann gach doiciméad leis na hábhair i gceist sa ghníomh, rud a bheadh ina fhianaise in aon saincheist agus a chuimsíonn, mar is réasúnta a cheapadh, faisnéis a d'fhéadfadh an páirtí atá ag éileamh na mionnscríbhinne a chumasú go díreach nó go hindíreach a chás féin a chur ar aghaidh nó damáiste a dhéanamh do chás a chéile comhraic, cé nach bhfuil sé riachtanach gurb amhlaidh atá…"

31. Imeachtaí sibhialta atá in imeachtaí an Bhiúró agus tá feidhm ag na prionsabail ghinearálta thuas maidir leo. Níor cheart follasú in imeachtaí an Bhiúró a cheapadh a bheith cothrom le nochtadh in imeachtaí coiriúla, áit a bhfuil feidhm ag toimhde na neamhchiontachta maidir leis.

32. Ní aontaím leis an aighneacht a rinne an t-abhcóide don Bhiúró sa chás seo go bhféadfadh tuairim an Bhreithimh Onóraigh Birmingham "go bhfuil sé chomh dóchúil sin go bhfuil barántais tábhachtach gurb é an fhírinne gur gá do dhuine oibriú ar an mbonn go mbeadh méid ard ábharthachta ag na barántais agus ag an bhfaisnéis" a bheith ina hearráid bunaithe ar aighneacht dhlíthiúil mhícheart a rinne an t-abhcóide don fhreagróir i gcás JR. Maíodh san aighneacht

gur coiriúil ina gcineál a bhí imeachtaí an Bhiúró agus gur cheart na rialacha maidir le nochtadh coiriúil a chur i bhfeidhm. Cé nár thug an breitheamh léannta tuilleadh sonraí, tá sé soiléir ón tras-scríbhinn agus is féidir leis an gcúirt seo teacht ar an gconclúid:-

(a) gur dhiúltaigh sé d'aighneacht an Bhiúró ar leathanach 13 "nárbh ann do rud ar bith sna mionnscríbhinní inar caitheadh amhras ar an dlíthiúlacht a bhain le ceann ar bith de na cuardaigh". Ba chosúil go ndearna sé amhlaidh ar an mbonn gur cheart mionnscríbhinní a bheith teoranta d'ábhair fíorais agus nár cheart ábhair dhlí ná abhcóideachta a bheith ar áireamh leo agus;

(b) go raibh sé aireach ar chur i bhfeidhm na "rialach eisiataí" maidir le cásanna sibhialta (féach *An tÚdarás Iomaíochta v. Cumann Fiaclóireachta na hÉireann* [2006] ILRM 383 agus an plé i gCaibidil 7 de *Evidence*, an 3ú hEagrán (Baile Átha Cliath, 2014) le McGrath) agus ar an gceangal atá ar fhreagróirí cóipeanna d'fhaisnéis agus de bharántais chuardaigh a bheith acu chun críche a bhreithniú cé acu a fuarthas an fhianaise ina n-aghaidh go dleathach nó nach bhfuarthas.

Conclúid

33. Cé nár chonspóid an t-iarratasóir dlíthiúlacht na mbarántas cuardaigh ar mhionnscríbhinn, feictear dom gurb amhlaidh, bunaithe ar phrionsabail ghinearálta, go bhfuil an freagróir i dteideal fhollasú na mbarántas agus aon fhaisnéise a bhí mar fhoras leo.

34. Más rud é go ndearna an Biúró aon chuardaigh de bhun barántas a fuarthas seachas orduithe alt 7 a dheimhneasctar sna mionnscríbhinní agus más rud é gurb ann d'ábhar atá ábhartha d'aon chosaint a chuir an freagróir ar aghaidh (e.g. gurbh idirbhearta dlisteanacha a rinneadh le linn gnáthghnó baincéireachta iad na hidirbhearta), caithfear an t-ábhar sin a fhollasú, cé is moite de chás nach bhfuil follasú ina riachtanas ann nó a bhfuil sé faoi réir pribhléide nó rúndacht tríú páirtí ann. Ní bheadh follasú ina riachtanas, mar shampla, dá mbeadh an t-ábhar atá á iarraidh laistigh de chumas soláthair an fhreagróra.

35. Chuir an Biúró sonraí iomlána ar fáil faoi na cuardaigh go léir agus faoi thorthaí na gcuardach sin a bhfuil sé ag brath orthu. Tá achoimre déanta ar an bhfaisnéis sa mhionnscríbhinn ón mBleachtaire-Gharda Jean Ennis agus tá mionchur síos déanta air sna mionnscríbhinní ó na hoifigigh imscrúdaithe. Sna cúinsí seo, tá an chúirt den tuairim nach gá don Bhiúró aon fhaisnéis bhreise a chur ar fáil i dtaca leis na cuardaigh sin agus leis na míreanna ar ghlac an Biúró iad.

36. Diúltaím d'fhollasú faoi chatagóirí

(i) go (iv) ar na forais thuas agus faoi chatagóir (iv) ar an bhforas breise nach bhfuil san iarraidh ach iarracht chun faisnéis a fháil agus gur iarraidh leatromach í. Is ionann é agus an cur chuige "tabhair gach rud domsa" ar dhiúltaigh an Breitheamh Onórach Birmingham dó.

37. Maidir leis na hOrduithe ón gCúirt Dúiche lenar calcadh cuntais bhainc an fhreagróra, sholáthair an t-iarratasóir cóip den Ordú agus na cúiseanna mar fhoras leis, faoi mar a cheanglaítear le hAcht 2010. Ceadaítear le halt 18(5) go bhféadfar sonraí a eisiamh má tá "... forais réasúnacha ann lena chreidiúint maidir leo go ndéanfaí dochar don imscrúdú ar ina leith a thabharfar an t-ordachán nó an t-ordú dá nochtfaí iad." Ina theannta sin, toirmisctear nochtadh tuarascála (tuarascáil maidir le hidirbheart amhrasach) le halt 22 "... i gcúrsa imeachtaí faoi alt 17 nó 19, d'aon duine seachas an breitheamh den Chúirt Dúiche lena mbaineann." Diúltaím d'fhollasú chatagóirí (v) go (vii) ar bhonn dhearbhú an Bhiúró ina aighneachtaí go bhfuil imscrúdú coiriúil ar bun ann, faoi réir ráiteas a bheith tugtha ag an mBiúró ar mhionnscríbhinn go ndéanfadh follasú dochar don imscrúdú sin.

38. Diúltaím d'fhollasú i dtaca le catagóir (viii) ar na forais

(a) go bhfuil sé róleathan, díréireach agus trom, nach bhfuil sé dírithe ar aon saincheist ar leith agus nach bhfuil ann ach iarracht chun faisnéis a fháil;

(b) nach bhfuil follasú ina riachtanas a mhéid a bhaineann an iarraidh le taifid airgeadais an fhreagróra é féin; cuireadh ar fáil don fhreagróir cheana féin faisnéis airgeadais a tógadh ó Bhanc Uladh i dtaca leis na cuntais i mBaile Átha Cliath agus i mBéal Feirste agus faisnéis airgeadais a tógadh ón gcuntas le Bainc-Aontas Éireann san Uaimh agus tá modh malartach cruthúnais ag an bhfreagróir mar go bhfuil an fhaisnéis atá á hiarraidh laistigh de chumas soláthair an fhreagróra amháin, agus;

(c) gurb amhlaidh, a mhéid a bhaineann an fhaisnéis leis an Uas. Lauridsen, an fógraphháirtí, nár thaispeáin na freagróirí go bhfuil a leithéid riachtanach nó gur thaispeáin siad nach bhfuil modh malartach cruthúnais acu. Dhearbhaigh an Biúró um Shócmhainní Coiriúla gur ábhar rúnda é ábhar an fhógraphháirtí agus chuir sé in iúl go bhfuil sé imníoch faoi fhaisnéis íogair rúnda a thabhairt do na freagróirí. Chuige sin, leasaigh an Biúró um Shócmhainní Coiriúla an chóip den mhionnscríbhinn ón Uas. Lauridsen a cuireadh ar fáil do na freagróirí. Arís, ba cheart é a dheimhneasc ar mhionnscríbhinn.

Príomhchásanna a Luadh

- *An Biúró um Shócmhainní Coiriúla v. JR (Ex tempore*, an Ard-Chúirt, an 10 Márta 2014, an Breitheamh Onórach Birmingham)
- *An Coláiste Ollscoile, Corcaigh v. Bord Soláthair an Leictreachais* [2014] IEHC 135
- *Compagnie Financiere et Commerciale du Pacifique v. Peruvian Guano Company* (1882) 11 QBD 55
- *An tÚdarás Iomaíochta v. Cumann Fiaclóireachta na hÉireann* [2006] ILRM 383

An Stiúrthóir Ionchúiseamh Poiblí v. Thomas Murphy

17 Nollaig 2015, an Chúirt Choiriúil Speisialta: Butler, O'Hagan, Ryan, JJ, Uimh. Bhille SP0001/2008

Ioncam – alt 951 den Acht Comhdhlúite Cánacha, 1997 – Duine inmhuirearaithe – theip air "go feasach agus go toiliúil" tuairisceáin a sheoladh

1. Cúisítear an cúisí i naoi gcion ina líomhnaítear gur theip air, mar dhuine inmhuirearaithe, tuairisceáin cháin ioncaim a sheoladh do na tréimhsí idir an bhliain 1996 agus an bhliain 2004. Líomhnaítear i ngach scór gur theip air "go feasach nó go toiliúil", mar dhuine inmhuirearaithe, tuairisceáin a sheoladh (Scóir 5 go 9 – alt 951 den Acht Comhdhlúite Cánacha, 1997, agus alt 10 den Acht Airgeadais, 1988) agus "gan míniú réasúnach" (Scóir 1 go 4).

2. Measann an chúirt go bhfuil sé riachtanach a lua go bhfuair an t-ionchúiseamh seo poiblíocht fhorleathan ar lena linn sin a labhair roinnt tráchtairí faoi ghníomhaíochtaí neamhcheangailte eile a rinne an cúisí. Cé go bhfuil an chúirt láneolach ar an bpoiblíocht sin, níl aon tionchar aici ar na cúiseanna a thionscain na Coimisinéirí Ioncaim in aghaidh an chúisí sna himeachtaí seo agus ní théann an phoiblíocht i bhfeidhm ar an gcúirt ar chor ar bith.

3. D'fhéach na cúisitheoirí, i bhfianaise, leis na gníomhaíochtaí feirmeoireachta a rinne an cúisí sna tréimhsí ábhartha a dhéanamh amach trí líon an-ard doiciméad a airbheartaítear a bheith sínithe ag 'T. Murphy', a bhfuil Baile Binibe, Crois an Mhaoir, Dún Dealgan, Co. Lú, mar sheoladh tugtha dó. Áiríodh leis na doiciméid sin iarratas ar uimhir thréada, iarratais ar íocaíochtaí éagsúla airgeadaíochta, seiceanna nó orduithe íocaíochta a bhí iníoctha le 'T. Murphy' i leith na n-iarratas sin, taifid ar idirbhearta le marglanna eallaigh agus le monarchana próiseála feola arna ndéanamh ag 'T. Murphy' nó 'Thomas Murphy' ón seoladh sin agus íocaíochtaí arna ndéanamh leis ag na heintitis sin, cuntas arna oibriú ag Thomas Murphy agus an úsáid agus an tairbhe arna mbaint as fáltais na n-íocaíochtaí sin ag sealbhóir an chuntais sin.

4. Ba é cás na gcúisitheoirí ná nár sheol an cúisí tuairisceáin chuig na Coimisinéirí Ioncaim i leith na dtréimhsí i gceist, d'ainneoin na fírice go ndearna an cúisí iarratas ar uimhir thréada agus go bhfuair sé í, go ndearna sé iarratas ar íocaíochtaí suntasacha ón Stát agus go bhfuair sé iad, gur sheol sé déileálacha suntasacha i dtaca le talamh agus gur sheol sé déileálacha suntasacha i dtaca le heallach a thrádáil. Tugadh fianaise freisin go raibh baint aige (ar a laghad) le talamh a fháil ar cíos le haghaidh eallach a choinneáil. Is é is "duine

inmhuirearaithe" ann ná duine atá ina chónaí sa Stát agus a mhuirearaítear cáin ar an mbrabús bliantúil nó ar na gnóthachain bhliantúla as trádáil, gairm nó fostaíocht ar bith, cibé acu a rinneadh í sa Stát nó in áit eile (alt 18, an tAcht Comhdhlúite Cánacha, 1997 - Sceideal D). Gearrfar an cháin ioncaim sin ar dhaoine nó ar chomhlachtaí daoine atá ag fáil nó i dteideal an ioncaim a n-ordaítear an cháin ina leith agus íocfaidh na daoine nó na comhlachtaí daoine sin í (alt 52, an tAcht Comhdhlúite Cánacha, 1997).

5. De bhreis ar an bhfianaise, rud a rinne amach, dar leis na cúisitheoirí, go raibh an cúisí ag leanúint leis an ngníomhaíocht feirmeoireachta sin agus go raibh sé ina dhuine inmhuirearaithe de réir bhrí na reachtaíochta, d'fhéach na cúisitheoirí le brath ar dheimhnithe a eisíodh de bhun alt 951(10) den Acht Comhdhlúite Cánacha, 1997. Is é oifigeach de chuid na gCoimisinéirí Ioncaim a shíníonn na deimhnithe sin i leith gach cinn de na tréimhsí measúnaithe i gceist agus is é atá iontu ná ráiteas sa chéill go raibh an duine ina dhuine inmhuirearaithe agus nach bhfuarthas tuairisceán ón gcúisí ar an dáta tuairisceáin le haghaidh na tréimhse ar leith sin ná roimh an dáta sin. Ba mar seo a leanas an t-ábhar a bhí i ndeimhniú amháin den sórt sin:-

"Deimhniú ó oifigeach de chuid na gCoimisinéirí Ioncaim de bhun alt 951(10) den Acht Comhdhlúite Cánacha, 1997. An tIonchúisitheoir: an Stiúrthóir Ionchúiseamh Poiblí. An Cúisí: Thomas Murphy. De réir fhorálacha alt 951(10) den Acht Comhdhlúite Cánacha, 1997, deimhním leis seo gur scrúdaigh mé na taifid ábhartha agus gur cosúil ó na taifid:

(a) *gur duine inmhuirearaithe é duine darb ainm Thomas Murphy ó Bhaile Binibe, Crois an Mhaoir, Dún Dealgan, Co. Lú, an cúisí thuasluaite, i dtaca le tréimhse inmhuirearaithe, mar a bhí an bhliain measúnaithe 1996-1997; agus*

(b) *gurb amhlaidh ar an dáta sonraithe tuairisceáin le haghaidh na tréimhse inmhuirearaithe nó roimh an dáta sin, mar a bhí an 3ú lá de mhí Eanáir 1998, nach bhfuarthas tuairisceán san fhoirm fhorordaithe ón duine inmhuirearaithe sin, ba é sin, Thomas Murphy."*

Is é an 21 Meán Fómhair 2006 an dáta ar an deimhniú agus is é an síniú atá air ná "An Biúró um Shócmhainní Coiriúla, Oifigeach de chuid na gCoimisinéirí Ioncaim, An Biúró um Shócmhainní Coiriúla".

6. De bhreis ar na deimhnithe sin a chruthú, thug an finné ar tugadh Oifigeach Biúró 35 de chuid na gCoimisinéirí Ioncaim air fianaise go ndearna sé scrúdú ar gach ceann de na doiciméid ábhartha agus gur deimhin leis gur dhuine

inmhuirearaithe é an cúisí agus nár sheol sé tuairisceáin. Mar sin, tá an chúirt in ann leas a bhaint as an bhfianaise ar fad agus, gan na deimhnithe a áireamh, maítear gur leor an fhianaise ar fad chun an chúirt a shásamh thar amhras réasúnach go raibh an cúisí ag fáil ioncaim ó dhíol eallaigh agus gurbh amhlaidh gur bhain sé úsáid as lena leas féin.

7. D'áitigh an chosaint agus í ag croscheistiú fhinnéithe na gcúisitheoirí nárbh é an cúisí a bhí gafa leis an ngníomhaíocht feirmeoireachta agus gurbh amhlaidh go raibh feirm amháin lenar bhain roinnt tréad a bhí á gcoinneáil le chéile, lenar áiríodh an tréad in ainm an chúisí, á reáchtáil ag deartháir an chúisí, mar a bhí Patrick Murphy agus go raibh "brionnú ar siúl" sa dóigh is gur in ainm Thomas Murphy a síníodh roinnt de na doiciméid inar tagraíodh do Patrick Murphy.

8. Glacadh leis na ráitis faoi alt 16 den Acht um Cheartas Coiriúil 2006.

(1) Le linn na trialach, glacadh le ráitis a rinne Patrick Flanagan, Tréidlia, agus Brian Garvey, Úinéir Talún, mar chuid den fhianaise.

(2) Ina ráiteas, dúirt an tUas. Flanagan-

(a) go bhfaca sé muintir Murphy, Thomas Murphy ar áireamh, agus iad ag síniú na bhfoirmeacha ón Roinn Talmhaíochta.

(b) gur thuig sé na ceanglais a bhí air an fhírinne a insint.

(c) go raibh baint ag Thomas Murphy leis an bhfeirmeoireacht mairteola agus bó diúil ar feadh na tréimhse ar fad a bhí sé ag déileáil leis ar a laghad.

(d) gur tugadh rogha dó aon ghné den ráiteas nár aontaigh sé léi a scrios amach nó a tharraingt siar agus go ndearna sé amhlaidh.

(3) gur labhair an tUas. Garvey leis an Uas. Murphy i dtaca le cúrsaí feirmeoireachta agus le talamh a fháil ar cíos an lá sular thug sé a ráiteas sa bhliain 2005.

(4) Bhreithnigh an chúirt na ráitis sin roimhe seo i bhfianaise na fianaise frithráití viva voce agus i bhfianaise iomláine na fianaise sa chás seo agus bhreithníomar cén tábhacht ba cheart a leagan ar an ráiteas sin. Is deimhin leis an gcúirt thar amhras réasúnach go léirítear an fhíorstaid gnóthaí san fhianaise faoi alt 16 atá leagtha amach thuas, is é sin go raibh

Thomas Murphy ag leanúint le gnó feirmeoireachta agus déileála eallaigh.

9. Rinne an saineolaí lámhscríbhneoireachta scrúdú ar na sínithe sin agus chinn sé nárbh é an cúisí a shínigh iad. Tugadh don saineolaí freisin samplaí de shínithe a cuireadh i leith an chúisí. Tar éis dó anailís a dhéanamh orthu, chinn an saineolaí gurbh fhíorshínithe iad sin. Mar sin féin, níor chuid de na sínithe a cuireadh i leith an Uas. Murphy é foilseán ionchúisimh 30, ina bhfuil thart ar 30 seic a tarraingíodh ar chuntas Thomas Murphy agus a bhí sínithe ag 'T. Murphy'. Ag féachaint don fhianaise ina hiomláine, chinn an chúirt gurbh é an cúisí a shínigh na seiceanna sin.

10. Níltear ag plé anseo leis an bhfíric nach ndearna an cúisí aon tuairisceáin.

11. Ní féidir plé anseo leis an gceist maidir le "gan míniú réasúnach" toisc go bhfuil an chosaint ag argóint nár dhuine inmhuirearaithe é an cúisí sa chéad áit. Níl leithscéal den sórt sin ach ar eolas ag aon pháirtí amháin agus, dá bhrí sin, tá ualach ar an bpáirtí sin fianaise a chur ar fáil (J.F. v. Éire agus an tArd-Aighne, an Breitheamh Onórach Binchy, Neamhthuairiscithe, Iúil 2015). Mar sin, ní chuirtear isteach ar phrionsabal an fhéin-ionchoirithe.

12. Maidir leis an gceist ar theip air tuairisceáin a sheoladh "go feasach nó go toiliúil", má tharla sé go raibh sé ag seoladh na gníomhaíochta feirmeoireachta atá i gceist, caithfidh go raibh sé ar an eolas faoin ngníomhaíocht sin agus faoin oibleagáid a bhí air tuairisceáin chánach ioncaim a dhéanamh ina leith, go háirithe ag féachaint don fhíric go bhfuarthas tuairisceáin chánach ioncaim ag amanna éagsúla ó bhaill teaghlaigh eile a bhí ag gabháil don fheirmeoireacht sa láthair chéanna – is iad sin , Patrick Murphy, Frank Murphy, Rosemary Murphy.

13. Cuirtear na toimhdí seo a leanas, i measc cinn eile, isteach le halt 161 den Acht Airgeadais, 2003 [aistriúchán neamhoifigiúil]:-

(3) I gcás go n-airbheartaítear i ndoiciméad gurbh é duine a chruthaigh é, toimhdeofar, mura léirítear a mhalairt, gurbh é nó í an duine sin a chruthaigh an doiciméad agus gurbh é nó í an duine sin a rinne aon ráiteas atá sa doiciméad, mura gcuirtear déanamh an ráitis go sainráite i leith duine éigin eile sa doiciméad.

(4) I gcás go n-airbheartaítear i ndoiciméad gurbh é duine a chruthaigh é agus gur seoladh chuig duine eile é, toimhdeofar, mura léirítear a mhalairt, gurbh é nó í an chéad duine a chruthaigh agus a sheol an doiciméad agus gurbh é nó í an dara duine a fuair é agus, maidir le haon ráiteas atá sa doiciméad, toimhdeofar:-

(a) gurbh é nó í an chéad duine a rinne é, mura gcuirtear déanamh an ráitis go sainráite i leith duine éigin eile, agus

(b) gur tháinig sé ar iúl an dara duine."

14. Bunaithe ar an bhfianaise, an deimhin leis an gcúirt, mar bhinse fíorais, go raibh an cúisí ag seoladh gníomhaíocht feirmeoireachta i dtaca leis an uimhir thréada ábhartha? Rinne an chúirt an fhianaise seo a leanas a tugadh ar aird ina leith sin a bhreithniú ina haonar agus ina hiomláine:-

(1) Na doiciméid sin a tugadh ar aird san fhianaise:

(2) An fhíric go ndearna an cúisí iarratas ar uimhir thréada, rud inar thug sé Crois an Mhaoir mar sheoladh.

(3) Osclaíodh cuntas bainc in ainm Thomas Murphy agus bhí an cuntas sin, go pointe éigin ar a laghad, á fheidhmiú aige lena leas féin (lenar áiríodh chun íocaíochtaí a dhéanamh isteach ina gciste pinsean pearsanta).

(4) D'oibrigh an tUas. Patrick Flanagan, tréidlia, agus a athair roimhe le muintir Murphy, an cúisí ina measc, agus bhí aithne aige orthu de bharr a ngníomhaíochtaí feirmeoireachta.

(5) De réir na fianaise ón Uas. Rafferty ón Roinn Talmhaíochta fianaise, rinne Thomas Murphy iarratas ar uimhir thréada, rud inar chuir sé síos air féin mar mhargaire eallaigh, agus deimhníodh i litir ó aturnaetha an Uas. Murphy go raibh talamh ina sheilbh. Ba iad Murdoch agus Flanagan na tréidlianna sa chás. Dúirt sé go raibh aithne aige ar mhuintir Murphy agus go mbeadh ainm an ghníomhaire le feiceáil ar an bhfoirm dá síneodh gníomhaire é.

(6) An "Leabhar MGO". D'aontaigh an cuntasóir gur nochtadh sa rud ar ar tugadh an "leabhar MGO" gach idirbheart a bhain le

tréada Murphy ón mbliain 1996 go dtí an bhliain 2004. Is le húinéirí tréada ar leith, an cúisí ina measc, a bhaineann na hidirbhearta atá tuairiscithe.

(7) Léirítear i ndialanna na taifid a rinne Patrick Murphy ar airgead a fuarthas chun sochair do Thomas Murphy, an cúisí.

(8) Rinneamar breithniú ar an argóint ón gCosaint gurbh é Patrick Murphy an duine inmhuirearaithe sa chás seo. B'amhlaidh gur dhuine inmhuirearaithe é Patrick Murphy agus rinne sé tuairisceáin ina leith sin. Bhí sé ina pháirtí i socraíocht leis na Coimisinéirí Ioncaim ina dhiaidh sin freisin. Mar sin féin, ní bhréagnaíonn sé sin na cinntí a rinneadh maidir le gníomhaíochtaí feirmeoireachta an chúisí ag na hamanna ábhartha.

15. Comhthacaíonn an cinneadh fíorais leis na deimhnithe dá dtagraítear thuas agus is deimhin leis an gcúirt, thar amhras réasúnach, go raibh an cúisí ina "dhuine inmhuirearaithe" i dtaca le gach ceann de na tréimhsí ábhartha.

16. Ag féachaint dá bhfuil roimhe seo, is deimhin leis an gcúirt, thar amhras réasúnach, go bhfuil an cúisí ciontach i ngach ceann de na cuntais aonair ar an díotáil anseo.

Príomhchásanna a Luadh

- *Éire agus an tArd-Aighne, an Breitheamh Onórach Binchy, Neamhthuairiscithe, Iúil 2015*

Cuid a Seacht
Breithiúnais shuntasacha chúirte le linn 2015

[Fágadh an leathanach seo bán d'aon ghnó]

Cuid a hOcht
Forbairtí Idirnáisiúnta

An Ghné Idirnáisiúnta

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

An Oifig um Aisghabháil Sócmhainní (OAS)

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

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

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

Le linn na bliana 2015, fuair an Biúró aon iarraidh is tríocha ar chúnamh. Bhí an Biúró in ann faisnéis a chur ar fáil ansin i dtaca leis na hiarrataí sin. Fuarthas na hiarrataí ó dhá thír déag dhifriúla laistigh den Aontas Eorpach. Sheol an Biúró féin ceithre iarraidh chuig trí thír dhifriúla agus fuair sé freagraí ar gach ceann díobh.

Glacann an Biúró páirt in dhá fhoghrúpa faoi chuimsiú OAS, is iad sin:

1. Oifigí um Bainistíocht Sócmhainní
2. Airgeadraí Fíorúla

Le linn na bliana 2015, bhí an Biúró páirteach i ndea-chleachtas a fhorbairt agus a mhalartú sna réimsí sin.

Oibríochtaí Idirnáisiúnta

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

Europol

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

Interpol

Is é is Interpol ann ná gníomhaireacht atá comhdhéanta de bhallraíocht na n-eagraíochtaí póilíneachta i gcéad is nócha tír ar fud an domhain. Is é príomhfheidhm na gníomhaireachta ná cabhrú le himscrúduithe intíre a théann thar theorainneacha náisiúnta agus idirnáisiúnta. Bhain an Biúró leas as an ngníomhaireacht sin i roinnt imscrúduithe a rinneadh sa bhliain 2015.

CARIN

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

Lógó CARIN

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

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

Rinneadh Gréasán Idirghníomhaireachta Camden um Aisghabháil Sócmhainní a sheoladh go hoifigiúil le linn Chomhdháil Bunaithe CARIN sa Háig i mí Mheán Fómhair 2004.

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

Bhí an Biúró fós ina chomhalta den Ghrúpa Stiúrtha le linn na bliana 2015 agus d'fhreastail sé ar cheithre chruinniú de chuid an Ghrúpa Stiúrtha sa bhliain. Chomh maith leis sin, d'fhreastail an Biúró ar an gcruinniú ginearálta bliantúil ar óstáil Geansaí é idir an 8 agus an 9 Deireadh Fómhair 2015. Ag teacht sna sála ar an obair ar tugadh fúithi ag an gcruinniú ginearálta bliantúil, chomhaontaigh gach ceann de na rannpháirtithe moltaí a dhéanamh ina leith. Tá na moltaí sin á ndréachtú faoi láthair agus, nuair a bheidh siad réidh, seolfar iad chuig na tíortha rannpháirteacha agus chuig roinnt gníomhaireachtaí agus comhlachtaí ainmnithe ar fud na hEorpa.

ALEFA (Cumann na gCuntasóirí Fóiréinseacha Forfheidhmithe Dlí)

Is é is Gréasán ALEFA ann ná tionscadal cistithe Eorpach a bunaíodh chun cáilíocht agus tionchar na cuntasaíochta fóiréinsí ar fud gníomhaireachtaí forfheidhmithe dlí a fhorbairt ionas go dtabharfar cabhair níos fearr do na cúirteanna, d'íospartaigh, d'fhinnéithe, d'amhrastaigh, do chosantóirí agus dá n-ionadaithe dlíthiúla i dtaca le calaois líomhnaithe, leis an gcoireacht fhioscach, leis an gcoireacht airgeadais agus leis an tromchoireacht eagraithe.

Sa bhliain 2015, d'fhreastail an Biúró ar roinnt cruinnithe de chuid an Ghrúpa Stiúrtha i mBaile Átha Cliath mar chomhalta den ghrúpa.

Lógó ALEFA

ARIN-EA

Lean an Biúró ar aghaidh le dul i mbun comhair idirnáisiúnta sa bhliain 2015, agus rannchuidiú ar leith á dhéanamh aige maidir le gréasáin de chineál CARIN a bhunú agus a fhorbairt. Ceann amháin de na gréasáin sin is ea an Gréasán Idirghníomhaireachta um Aisghabháil Sócmhainní don Afraic Thoir.

Rinneadh an Gréasán Idirghníomhaireachta um Aisghabháil Sócmhainní don Afraic Thoir (ARIN-EA) a sheoladh an 6 Samhain 2013 in Kigali, Ruanda, tar éis rún a glacadh le linn an 7ú Cruinniú Ginearálta Bliantúil de chuid Chumann Údarás Frith-Éillithe na hAfraice Thoir (EAAACA). Is iad na tíortha atá páirteach in EAAACA ná an Bhurúin, Djibouti, an Aetóip, an Chéinia, Ruanda, an tSúdáin Theas, an Tansáin agus Uganda.

Is é cuspóir ARIN-EA ná gréasán neamhfhoirmiúil a chur ar fáil i réigiún na hAfraice Thoir chun faisnéis a mhalartú lena gcumasófar aisghabháil sócmhainní a ceannaíodh leis na fáltais ó choireacht. Is minic a aistrítear sócmhainní goidte chuig dlínsí eachtracha, rud a dhéanann an próiseas aisghabhála sócmhainní níos casta agus níos am-ídithí fós. Oibríonn ARIN-EA le gréasáin réigiúnacha eile i dtionscnaimh aisghabhála sócmhainní freisin.

Is é aidhm ARIN-EA ná faisnéis faoi dhaoine aonair, faoi chuideachtaí agus faoi shócmhainní a mhalartú ar leibhéal idirnáisiúnta d'fhonn cabhrú le fáltais ó ghníomhaíochtaí neamhdhleathacha a shaothrú agus a aisghabháil agus d'fhonn a mbrabús aindleathach a bhaint de choirpigh. Tríd an ngréasán neamhfhoirmiúil idirnáisiúnta seo de chleachtóirí agus de shaineolaithe, seolfar iarrataí ar chomhar trasnáisiúnta chuig na gníomhaireachtaí náisiúnta lena mbaineann. Mar sin, beifear in ann sócmhainní a aisghabháil ar bhealach níos tapa.

Lógó ARIN-EA

Reáchtáladh an cruinniú de chuid ghrúpa oibre ARIN-EA i Nairobi (an Chéinia) ón 30 Samhain go dtí an 2 Nollaig 2015. D'iarr ARIN-EA oiliúint ó CARIN in obair na bhfoirne imscrúdaithe comhpháirteacha trasteorann agus sa dea-chleachtas maidir le gréasán de chineál ARIN a oibriú araon.

D'iarr Grúpa Stiúrtha CARIN ar an Uas. Declan O'Reilly, Oifigeach Dlí an Bhiúró, ionadaíocht a dhéanamh dó ag an gcruinniú agus rinne sé amhlaidh. Mar a tharla, bhí an cruinniú sin ag teacht go maith leis an obair a bhí á déanamh ag ARIN-EA chun dul i ngleic le coireacht fiadhúlra, go háirithe póitseáil srónbheannach.

An Caidreamh leis an Ríocht Aontaithe

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

An Chomhdháil um Choireacht Eagraithe Trasteorann

Ag an gComhdháil um Choireacht Eagraithe Trasteorann, tugtar deis do gach gníomhaireacht um fhorfheidhmiú an dlí ar an dá thaobh den teorainn teacht le chéile agus athbhreithniú a dhéanamh ar ghníomhaíochtaí a bhí ar siúl sa bhliain roimhe agus pleanáil a dhéanamh don bhliain atá le teacht. Tugtar deis lena linn freisin eolas agus taithí a mhalartú agus an dea-chleachtas a aithint in aon réimse comhair ar leith.

An Grúpa Breosla Trasteorann agus an Grúpa Máil Trasteorann

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

Cuairteanna ar an mBiúró

Leanann rath an Bhiúró le haird idirnáisiúnta a tharraingt. Le linn na bliana 2015, d'éascaigh an Biúró cuairteanna ó thoscaireachtaí eachtracha maidir le raon disciplíní éagsúla náisiúnta agus idirnáisiúnta.

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

Cuid a hOcht
Forbairtí Idirnáisiúnta

[Fágadh an leathanach seo bán d'aon ghnó]

Cuid a Naoi
Conclúidí

Ar fud na bliana 2015, d'fheidhmigh an Biúró um Shócmhainní Coiriúla a shainchúram reachtúil neamhspleách d'fhonn na fáltais ó iompar coiriúil a shaothrú i gcásanna cuí. D'fhonn an sainchúram reachtúil neamhspleách sin a chomhlíonadh, bhain an Biúró leas as forálacha an Achta um Fháltais ó Choireacht, 1996 agus 2005, agus as an reachtaíocht um Ioncam agus Cosaint Shóisialta, de bhreis ar chumhachtaí faoin gcód coiriúil a fheidhmiú. Foráiltear le forálacha an Achta fán mBiúró um Shócmhainní Coiriúla, 1996, arna leasú, d'fheidhmiú fheidhmeanna an Bhiúró ach cur chuige ilghníomhaireachta agus ildisciplíneach a úsáid.

Lean an Biúró de bheith ag díriú ar shócmhainní a tháinig ó chineálacha éagsúla iompair amhrasta choiriúil, lena n-áirítear gáinneáil ar dhrugaí, calaois, gadaíocht, sciúradh agus smuigleáil breosla agus trádáil neamhdhleathach tobac. Le linn na bliana 2015, chuir an Biúró béim ar leith ar dhíriú ar na dronga coiriúla eagraithe a bhíonn ag gabháil do choireacht maoine, amhail buirgléireacht. Ba go sonrach ar choireacht i gceantair thuaithe a dhírigh gníomhaíochtaí an Bhiúró ina leith sin.

De bharr imscrúduithe a rinne an Biúró agus de thoradh na n-imeachtaí agus na ngníomhartha a tháinig as na himscrúduithe sin, cuireadh níos mó ná €1.6 milliún ar aghaidh chuig an Státchiste faoin reachtaíocht um Fháltais ó Choireacht. Bailíodh níos mó ná €2.038 milliún i bhfoirm Ioncaim agus aisghabhadh ró-íocaíochtaí Leasa Shóisialaigh arbh fhiú níos mó ná €185,354 iad freisin.

Ar leibhéal idirnáisiúnta, choinnigh an Biúró naisc láidre ar bun le húdaráis forfheidhmithe dlí agus le húdaráis bhreithiúnacha ar fud na hEorpa agus an domhain, agus lean sé le dul i dteagmháil leo, maidir le díriú ar shócmhainní a tháinig ó iompar amhrasta coiriúil. Tugadh faoi imscrúduithe comhpháirteacha i roinnt cásanna, agus réimse na gáinneála ar dhrugaí i gceist leis an bhformhór díobh.

Lean an Biúró le forbairt a dhéanamh ar an gcaidreamh atá aige le roinnt gníomhaireachtaí forfheidhmithe dlí ag a bhfuil naisc thrasdlínse, go háirithe Interpol, Europol, an Ghníomhaireacht Náisiúnta Coireachta sa Ríocht Aontaithe agus Gréasán CARIN. Ós rud é go bhfuil sé ar an Oifig um Aisghabháil Sócmhainní (ARO) ainmnithe in Éirinn, leanann an Biúró ar aghaidh ag déanamh tuilleadh forbartha ar naisc fheabhsaithe forfheidhmithe dlí le Ballstáit eile den AE.

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

Agus é ag féachaint lena chuid cuspóirí a bhaint amach, leanann an Biúró ar aghaidh le dul i ndlúth-theagmháil leis an nGarda Síochána, leis na Coimisinéirí Ioncaim, leis an Roinn Coimirce Sóisialaí agus leis an Roinn Dlí agus Cirt agus

Cuid a Naoi
Conclúidí

Comhionannais ar mhaithe le straitéis chomhtháite a fhorbairt trína ndíreofar ar na sócmhainní agus ar an mbrabús a thagann ó iompar coiriúil. Meastar gur uirlis éifeachtach í an straitéis sin sa chomhrac foriomlán in aghaidh coireacht eagraithe.

Le linn na bliana 2015, cuireadh níos mó ná €3.8 milliún ar aghaidh chuig an bPríomh-Chiste de thoradh ghníomhartha an Bhiúró um Shócmhainní Coiriúla.

Aguisín
cuspóirí agus feidhmeanna an Bhiúró

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

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

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

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

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

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

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

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

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

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

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

agus áirítear ar bhearta den sórt sin, de réir mar is iomchuí, faoi réir aon chomhaontú idirnáisiúnta, comhoibriú le haon fhórsa póilíní, nó aon údarás, ar údarás aisghabhála fáltais ó choireacht, cánach nó slándáil shóisialta é, in aon chríocha nó stát seachas an Stát.

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

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

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

Nótaí

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