

Criminal Assets Bureau Annual Report 2024

Tuarascáil Bhliantúil 2024

CRIMINAL
ASSETS
BUREAU



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

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Letter forwarding report from the Garda Commissioner to the Minister for Justice, Home Affairs and Migration

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 2024 Annual Report of the Criminal Assets Bureau.

2024 was a busy and positive year for the Bureau which saw the Bureau achieve sixteen of its seventeen performance delivery targets for the year.

I note that the Bureau conducted forty six search operations consisting of two hundred and twenty seven individual searches in thirteen counties. The continuing high number of search operations is evidence of excellent cooperation between the Criminal Assets Bureau and all Garda Divisions.

I also recognise the contribution of locally trained Divisional Asset Profilers in the early identification of suitable targets for action by the Bureau and note that an additional fifty six Divisional Asset Profilers were newly trained in 2024. I note the enhancements made to this training course with the additional element of attendance at a Capstone Module.

The Bureau's efforts on focusing on strong co-operation with locally trained Divisional Asset Profilers and supporting local Garda management in enhancing the role of the Divisional Asset Profiler Network in turn continues to foster positive links with local communities.

In addition, I recognise the Bureau's extensive co-operation with law

enforcement agencies in Northern Ireland, including the Police Service of Northern Ireland (PSNI), His Majesty's Revenue and Customs (HMRC) and the National Crime Agency (NCA).

Internationally, the Bureau continues to liaise and conduct investigations with law enforcement and judicial authorities throughout Europe and worldwide.

The Bureau has promoted its activities through its social media channels and also through the Garda Press Office and has demonstrated the utmost professionalism in this area.

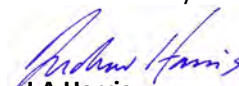
In total, for the year 2024, the Bureau denied and deprived criminals of their ill-gotten gains to the sum of €17.052 million.

In addition, the empowerment of Social Welfare Bureau Officers by way of the Social Welfare (Miscellaneous Provisions) Act 2024 is welcomed and will give the Bureau additional power to carry out its remit to deny and deprive.

Finally, I wish to acknowledge the sale of twenty forfeited properties sold by the Bureau in 2024 – the highest number sold in any one year.

I wish the Criminal Assets Bureau continued success.

Yours sincerely



J A Harris

**Commissioner
An Garda Síochána**

Letter forwarding report from the Garda Commissioner to
the Minister for Justice, Home Affairs and Migration

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

Dear Commissioner

It is my pleasure to deliver the 29th Annual Report of the Criminal Assets Bureau for the calendar year 2024. This report is submitted for presentation to the Minister for Justice, Home Affairs and Migration 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.

2024 was a positive year, seeing the Bureau achieve sixteen of its seventeen performance delivery targets for the year.

During the year, the Bureau continued to focus on the development and upskilling of Divisional Asset Profilers.

In April 2024, the Bureau delivered training to fifty six new Divisional Asset Profilers. An additional element of the training programme was added to the course curriculum in 2024 whereby all attendees (in 2023 and 2024) were required to submit a CAB profile in relation to a person of interest within their Division to qualify for selection for Phase II of the training course.

The Bureau delivered a one day course to eligible candidates who submitted a Divisional Asset Profile in fulfilment of the course requirements. A total of forty two personnel received the Capstone Training in December 2024.

The Bureau recognises the contribution of locally trained Divisional Asset Profilers in the early identification of suitable targets for action by the Bureau and strives to improve and enhance this course year on year.

During 2024, twenty one new applications were brought before the High Court under the Proceeds of Crime legislation.

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

In 2024, the value of assets under the new proceeds of crime cases commenced by the Bureau ranged in value from €10,020 to €10,180,593.

Proceeds of crime actions, together with actions under the Revenue and Social Protection provisions, yielded in excess of €17.052 million to the Exchequer in 2024.

Total Monies returned to Exchequer by CAB in 2024

Proceeds of Crime	€3.117m
Revenue	€13.369m
Social Protection	€0.566m
Totals	€17.052m

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

While the returns to the Exchequer are welcome and self-explanatory, they do not fully reflect the wider socio-economic impact of the Bureau's actions within the wider community. The non-measurable metrics can also be identified as:

1. Disruption to criminal entities
2. Inhibiting money laundering activities
3. Positively engaging with the wider community

I would like to express my thanks to the members of the public who have engaged with the Bureau via good citizen reports. While their information is provided on an anonymous and confidential basis, their assistance and engagement with the Bureau is greatly appreciated. The information provided supports the Bureau in carrying out its remit and in doing so, supports their communities.

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

Many of the Bureau's investigations have an international dimension and involve co-operation with law enforcement agencies in other jurisdictions.

The Bureau continues to develop its relationships with Interpol, Europol and

the Camden Assets Recovery Inter-Agency Network (CARIN) and continues to represent Ireland on the platform of the Asset Recovery Offices (ARO).

At all times, the Bureau receives excellent support from legislators, members of the public and the media. Staff of the Bureau continue to develop a significant social media presence through Facebook, X and Instagram resulting in the promotion of the activity of the Bureau and securing important information from members of the public. I want to personally acknowledge the efforts of the Bureau staff in promoting its work through the media and the engagement of mainstream media outlets in this regard.

In addition, the support and co-operation afforded to the Bureau throughout the year by An Garda Síochána, the Office of the Revenue Commissioners, the Tax Appeals Commission, the Courts Service, the Department of Social Protection, the Department of Justice, Home Affairs and Migration, the Department of Finance, the Department of Public Expenditure, NDP Delivery and Reform, the Office of the Attorney General and the Office of the Director of Public Prosecutions is greatly appreciated.

Likewise, I would also like to acknowledge the expertise and commitment of the solicitors and staff of the Criminal Assets Section (CAS) allocated by the Chief State Solicitors Office (CSSO) to the work of the Bureau. The value of co-located independent

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

legal advice and support cannot be overstated in its contribution to the success of the Bureau.

The Bureau has greatly benefited from the increase in CAS resources. This is evident by the record number of twenty properties sold in any one year by the Bureau and also by the increase in obtaining section 4 orders. In addition, I would like to also acknowledge the significant contribution of legal counsel engaged by the CSSO on behalf of the Bureau.

During the year there were many personnel changes within the Bureau arising from the departure of a number of personnel on promotion, transfer and retirement. This is an inevitable reality given the structure of the Bureau and as a result it has given rise to an emphasis on maintaining a strong and well- resourced system for staff training which has been put in place in recent years. The nature of their work is such that, in many instances, it cannot be publicly acknowledged due to the necessity for anonymity and security requirements.

As mentioned in the CAB Annual Report 2022 and 2023, a working group was established to address the Bureau's current and future accommodation requirements. The Bureau continues to liaise with the Department of Justice, Home Affairs and Migration, OPW and relevant stakeholders in order to progress and secure suitable accommodation that will satisfactorily support the Bureau's remit and planned expansion for the future.

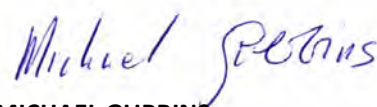
The Bureau welcomes the new provisions in the Proceeds of Crime (Amendment) Bill 2024 which will dramatically enhance the way in which the Bureau carries out its statutory remit.

The Bureau also welcomes the new Social Welfare (Miscellaneous Provisions) Act 2024 which will empower Social Welfare Bureau Officers to issue a notice of attachment without the requirement to wait a specified period. Social Welfare Bureau Officers now have similar powers to that of their Revenue colleagues within the Bureau regarding attachments. This new power will increase the Bureau's reach and further support the Bureau's remit to deny and deprive criminals of the proceeds of crime.

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

Finally, I would like to take this opportunity to wish you well on your pending retirement from An Garda Síochána and to acknowledge your support for the Bureau during your time as Commissioner.

Yours sincerely



MICHAEL GUBBINS
CHIEF BUREAU OFFICER

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

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Foreword

Section 21 Report

This is the 29th Annual Report on the activities of the Criminal Assets Bureau (hereinafter referred to as “the Bureau”) and covers the period from 1st January 2024 to 31st December 2024 inclusive.

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

For the purpose of this report, the Criminal Assets Bureau Act 1996 and 2005 will hereinafter be referred to as “the CAB Act” and the Proceeds of Crime Act 1996 to 2016 will hereinafter be referred to as “the PoC Act”. The CAB Act provides a collective title of amendments governing the powers and functions of the Bureau.

This report is prepared pursuant to section 21 of the CAB Act which requires the Bureau to present a report, through the Commissioner of An Garda Síochána, to the Minister for Justice, Home Affairs and Migration outlining its activities during the year 2024.

Foreword

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Part One

Overview of the Criminal Assets Bureau, its Officers and Staff

The Bureau

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

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

Our Mission, Vision and Values

The Bureau's Statement of Strategy 2024-2027 was drafted in 2024. Our Mission, Vision and Values were revisited during this process and are explained in the infographic below.



Governance

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

The Bureau does, however, apply the Code of Practice for the Governance of State Bodies as adapted to its structure.

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

The Bureau sets out its goals and commitments for the year in its annual Business Plan 2024. This plan took cognisance of the Statement of Strategy 2024-2027.

An Oversight Agreement between the Bureau and the Department of Justice, Home Affairs and Migration (hereinafter referred to as "the Department") has been signed and covers the period 2023 – 2025. This Agreement sets out the broad governance and accountability framework within which the Bureau operates and defines key roles and responsibilities which underpin the relationship between the Bureau and the Department. The Bureau's Oversight Agreement is available at www.gov.ie.

Part One

Overview of the Criminal Assets Bureau, its Officers and Staff

A separate but related Performance Delivery Agreement has also been signed for the year 2024 and is available for viewing at www.gov.ie.

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

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

The Bureau held eleven (11) Senior Management Team Meetings, four (4) Audit and Risk Committee Meetings and two (2) Governance Committee Meetings during 2024.

Gender Balance

At 31st December 2024, the SMT had eight members of which 25% were female members and 75% were male members.

Currently, the SMT does not therefore meet the Government target of a minimum of 40% representation of each gender in the membership of State Boards.

As mentioned above, the Bureau has no Board. The Chief Bureau Officer along with the Senior Management Team undertakes the role of a Board. These senior positions are filled by way of competitive interviews with the parent agencies.

Environmental, Climate and Energy Issues

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

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

Throughout 2024, the Bureau also carried out a number of energy efficient initiatives which included:

- Divesting the CAB fleet of a number of older vehicles and replacing them with more modern, fuel efficient models
- Continued the use of "Follow me Printing" for all staff with swipe access
- Recycling bins have been introduced with their use promoted within the Bureau
- Remote Working: The Bureau implemented its Blended Working Policy in 2023 and continues to encourage Bureau Officers and staff to avail of remote working
- The Chief Bureau Officer, in December 2024, appointed a member of senior management to establish a "Green Team" and to draft a Climate Action Roadmap, in line with our Government

obligations. Work will begin on this project in 2025

Diversity & Inclusion

The Bureau is committed to fostering a diverse, inclusive and equitable workplace where all employees feel valued and have the opportunity to reach their full potential. We believe that a diverse workforce is a key driver of innovation and a critical component of our success. The Bureau understands that this is a journey and is committed to continuous improvement and learning.

During 2024, Bureau Officers and staff undertook mandatory training on Cultural Awareness.

Human Rights

Section 42 of the Irish Human Rights and Equality Commission Act 2014 establishes a positive duty on public bodies to have regard to the need to eliminate discrimination, promote equality and protect the human rights of staff and the people to whom services are provided.

The Bureau is committed to demonstrating these values in delivering its mission and meeting those obligations in all of its interactions with individuals, organisations and stakeholders alike.

In 2024 a member of the Senior Management Team was appointed to oversee an assessment and delivery of an Action Plan in line with Section 42 of

the Irish Human Rights and Equality Commission Act 2014.

The Bureau will carry out and publish an assessment of the Human Rights and equality issues relevant to its functions in 2025.

Finance

During the course of the year the Bureau expended monies provided to it by the Oireachtas in pursuit of its statutory objectives.

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

Comparison of Budget and Expenditure for years 2023 / 2024

Year	Description	Amount €	
		Budget Provision	Total Spent
2023	Pay	9.522	8.857
	Non-pay	1.701	1.927
	Total	11.223	10.784
2024*	Pay	10.231	9.948
	Non-pay	1.701	2.313
	Total	11.932	12.261

* Awaiting Audit – Subject to Change

Objectives and Functions

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

Part One

Overview of the Criminal Assets Bureau, its Officers and Staff

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

Chief Bureau Officer

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

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

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

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



Chief Bureau Officer Michael Gubbins

Bureau Legal Officer

The Bureau Legal Officer reports directly to the Chief Bureau Officer and is appointed under section 9 of the CAB Act to assist the Bureau in the pursuit of its objectives and functions. The current Bureau Legal Officer is Kevin McMeel who was appointed on 19th July 2019.



Bureau Legal Officer Kevin McMeel

A Body Corporate

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

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

The court set out:

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

...
The CAB is a creature of Statute, it is not a branch of An Garda Síochána. It was set up by the Oireachtas as a body corporate primary for the purpose of ensuring that persons should not benefit from any assets acquired by them from any criminal activity.

It is given power to take all necessary actions in relation to seizing and securing assets derived from criminal activity, certain powers to ensure that the proceeds of such activity are subject to tax, and also in relation to the Social Welfare Acts.

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

The Oireachtas, in setting up the CAB, clearly believed that it was necessary in the public interest to establish a body which was independent of An Garda Síochána, and which would act in an investigative manner.

However, I do not think it is the same as An Garda Síochána, which investigates with an aim to prosecuting persons for offences. The CAB investigates for the purpose of securing assets which have been acquired as a result of criminal activities and indeed ultimately paying those assets over [to] the State.”

Structure of the Bureau

The inter-agency and multi-disciplinary structure of the Bureau, which draws together various skill sets from the personnel involved, has the benefit of enhancing investigative capabilities in pursuit of the Bureau’s statutory remit.

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

Bureau Officers and staff

Section 8 of the CAB Act provides for the appointment of officers of the Bureau. Members of staff of the

Part One

Overview of the Criminal Assets Bureau, its Officers and Staff

Bureau are appointed under section 9 of the CAB Act.

Officers of the Bureau are:

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

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

Bureau Staff consist of:

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

The authorised staffing level at the Bureau, comprising Bureau Officers and other staff, stands at one hundred and one (101).

Following transfers, promotions and retirements during 2024, ten (10) staff vacancies remained at the Bureau on 31st December 2024.

These vacancies include:

- 2 x Detective Garda
- 2 x Administrative Staff
- 1 x ICT EO
- 2 x HEO DSP
- 3 x HEO Revenue

Authorised Staffing Levels

Inter-agency & multi-disciplinary authorised levels

	53
	8
	23
	17

The Bureau is liaising with the relevant bodies and it is anticipated that these vacancies will be filled by Quarter 2, 2025.

Anonymity

Section 10 of the CAB Act provides certain protection in the form of anonymity for non-Garda Bureau Officers and members of staff of the Bureau.

Under this section, officers and staff of the Bureau execute their duties in the name of the Bureau.

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

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

Intelligence & Assessment Office

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

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

Assessment of all submissions to the Bureau takes place at the IAO. This includes the preparation of background reports to inform the Admissions Group decision making process on whether or not, the individual / company assessed meets the criteria to be assigned as a CAB target.

The Admissions Group, serviced by the management of each agency, make decisions to either accept or decline the individual / company as a CAB

target. Should they be accepted as targets, they will be assigned to a team room for multi-agency investigation.

The IAO provide ongoing intelligence and operational support to the Bureau's investigation teams by identifying any issues of relevance within the broad range of legislation under which the Bureau operates. Since the creation of the IAO, the increase in targets has grown substantially from 500 in 2016 to in excess of 1,295 in 2024.

The Bureau, through the IAO, engages with our international partners including Europol, Interpol, Camden Asset Recovery Inter Agency Network (CARIN), United Nations Office on Drugs and Crime (UNODC) and the Asset Recovery Network (ARO).

One hundred and six (106) requests were received via the Asset Recovery Network in 2024 from seventeen (17) different countries and thirty three (33) requests were sent.

The Bureau, through the IAO, conducts enquiries at both national and international levels to support ongoing operations.

Good Citizen Reports

The Bureau receives information from members of the public in a variety of different ways, i.e., email, in writing or by way of phone call, whether from a self-identified author / caller or by way of a Good Citizen Report.

Part One

Overview of the Criminal Assets Bureau, its Officers and Staff

The Bureau is interested in any information in respect of unexplained wealth which, it is suspected, may be linked, directly or indirectly, to criminality or a person who is living beyond their means or is materially benefiting from the proceeds of crime. The information given by members of the public is dealt with in the strictest of confidence.

This information is evaluated at the IAO to establish if the information provided falls within the remit of the Bureau. Information can be provided to the Bureau via a number of different platforms listed below:

- By telephone on 00 353 1 6663266
- By email at info@cab.ie
- By post (Criminal Assets Bureau, Walter Scott House, Military Road, Dublin 8, D08 HE2P)
- Facebook: [@CriminalAssetsBureau](https://www.facebook.com/CriminalAssetsBureau)
- X: [@criminalassets](https://twitter.com/criminalassets)
- Instagram: [@criminalassetsbureau](https://www.instagram.com/criminalassetsbureau)

During 2024, the Bureau received four hundred and eight (408) Good Citizen Reports compared to two hundred and fifty nine (259) received in 2023.

Chief State Solicitor's Office

The Criminal Assets Section (hereinafter referred to as "CAS") of the Chief State Solicitor's Office provides a dedicated legal service to the Bureau and is uniquely co-located with its clients.

CAS provides legal services on all aspects of the work of the Bureau including but not limited to:

- Applications pursuant to the PoC Act as amended and related appeals
- Legal representation for all Bureau tax and social welfare matters both before their respective appeal bodies and in the Circuit and Superior Courts
- Conveyancing and commercial property transactions
- Other civil law cases including Judicial Review and Plenary matters

The section is headed up by a Deputy Assistant Chief State Solicitor and the CAS team is comprised of legal and administrative staff all working together in its drive to support the Bureau's legal service requirements.



CSSO Logo

CAS has an authorised staffing complement of eighteen (18) consisting of one (1) Deputy Assistant Chief State Solicitor, ten (10) State Solicitors (two at State Solicitor Higher grade), one (1) Higher Legal Executive, one (1) Executive Officer and five (5) Clerical Officers.

At the end of 2024, following transfers and promotions, the actual overall staffing complement within the CSSO was sixteen (16). It is anticipated that all vacancies will be filled in 2025.

CAB acknowledges with gratitude the increase in staffing of the section by the CSSO which signals our ongoing joint prioritisation of this area of work.

Divisional Asset Profilers

Divisional Asset Profiler training is organised and conducted by the IAO in accordance with the Bureau's strategic plan. The IAO supports and liaises with the locally trained Divisional Asset Profilers to obtain profiles on persons submitted for assessment.

In 2024, the Bureau continued its programme of engagement with Divisional Asset Profilers. In April 2024, the Bureau delivered a one day training course in relation to Divisional Assets Profiling to fifty four (54) Gardaí and two (2) Revenue Commissioners Officers, delivering on its Performance Delivery Agreement commitment.

In 2024, as an additional element of the training programme, all attendees were required to submit a profile in relation to a person of interest within their Division in order to be eligible for selection for phase two of training.

In December 2024, a one day advanced training course was held for Divisional Assets Profilers. This course was available to Divisional Assets Profilers who had attended a one day course in either 2023 or 2024 and had also

submitted at least one Divisional Assets Profile in fulfilment of the course requirements.

A total of forty (40) Gardaí and two (2) Revenue Commissioners Officers attended Part Two – Capstone Training Course in December 2024.

At year end, the total number of trained Divisional Asset Profilers stood at six hundred and fifty seven (657), which included:

- 628 Gardaí
- 21 Officers of the Revenue Commissioners engaged in Customs and Excise duties;
- 8 Officers of the Department of Social Protection

In 2024, eighty one (81) asset profiles were received from Divisional Asset Profilers throughout Ireland.

While the Bureau has trained six hundred and fifty seven (657) Divisional Asset Profilers since its inception, a review is scheduled to take place in 2025 to evaluate and update the status of the trained personnel.

Ongoing contact and close cooperation was maintained both regionally and divisionally throughout 2024.

The Bureau continues to operate best practice in the area of non-conviction based civil forfeiture of criminal assets.

The Bureau also researches best practice identifying courses and partners who increase knowledge and

Part One

Overview of the Criminal Assets Bureau, its Officers and Staff

assist with the continuous professional development of staff directly allocated to the Bureau and those trained as Divisional Asset Profilers.

The following cases provide examples of Bureau investigations that originated from a Divisional Asset Profiler:

Case 1:

The Bureau commenced an investigation into the assets and activities of an individual, who was a member of an organised crime group, following receipt of a profile from a trained Divisional Asset Profiler located in the Longford region.

The Bureau secured High Court Orders pursuant to sections 2, 3 and 7 of the PoC Act over the following assets:

- Ford Focus Motor Vehicle
- Lands in Co. Longford
- Lands and buildings in Co. Longford
- Stg £635 cash
- In excess of €78,000 held in financial institutions

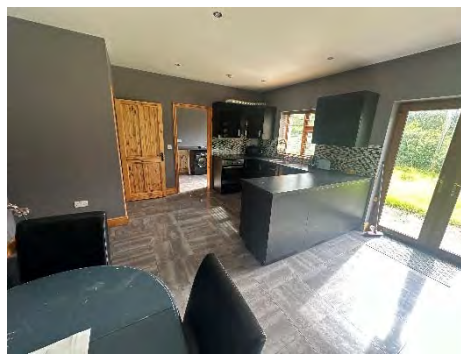
Case 2:

This individual was referred to the Bureau by a Divisional Asset Profiler in the DMR South.

The individual is linked to an organised crime group and is believed to be involved in the sale and supply of cannabis nationwide and involvement in the operation of grow-houses.

The Bureau secured High Court Orders pursuant to sections 2, 3, 7 and 4A of the PoC Act over the following assets:

- A residential property in Co. Leitrim.
- Land and buildings in Co. Leitrim
- .4050 hectares of land in Co. Leitrim



Property interior

Training and Development

Proceeds of Crime & Asset Investigation (POCAI)

The Bureau's multi-agency structure remains a powerful tool in the State's armoury in tackling organised crime groups and criminal activity.

As a part of its prescribed statutory function, the Bureau currently provides national and international assistance and education to other law enforcement / regulatory agencies and State bodies including Interpol, Europol, National Crime Agency (NCA), Australian, Icelandic, Maltese and Zambian Law Enforcement Agencies.

The accreditation of material in this field is now regarded as critical for the delivery of an effective and professional service, both nationally and internationally.

The Bureau, together with the University of Limerick established an academically recognised qualification with the University of Limerick, at Level 9 Accreditation, launched in February 2020.

The Postgraduate Diploma in Proceeds of Crime & Asset Investigation is an accelerated programme and is delivered in five modules of learning.

This delivery of the course was supported by subject matter experts within the Bureau and external experts in areas such as proceeds of crime procedures, white-collar crime, bribery and corruption, evidence and international cooperation.

The fourth course concluded in the Spring of 2024 and we would like to congratulate all the successful graduates.

The Bureau wishes to extend its sincere thanks to each of the presenters on the course and in particular to the University of Limerick's Acting UL President Professor Shane Kilcommins, Executive Dean, Dr. Sandra Joyce, Head of the School of Law, Professor Lucy Ann Buckley, Professor Ray Friel, Ms Angela Liddy and the staff of the University of Limerick for their support and advice.

Proceeds of Crime - MA

The Masters of Arts in Proceeds of Crime Investigation is a one year course run by the University of Limerick for students who completed and graduated from the Proceeds of Crime and Asset Investigation (POCAI) Course.

This course allows Bureau Officers to increase their knowledge and expertise in this area. In 2024, the Bureau accommodated seven (7) Bureau Officers in securing this course.

Staff Training

During 2024, the Bureau continued to upgrade and enhance the training needs of Bureau Officers and staff. In this regard, the Bureau supported staff participation in the following courses:

- Charts and Visualisations in Excel
- Climate Action Leadership Training
- Excel Productivity Booster
- Forensic Computing and Cybercrime Investigations, UCD
- GDPR
- Income Tax
- Insolvency for Accountants
- Master of Arts in Proceeds of Crime Investigation, University of Limerick
- Proceeds of Crime and Asset Investigation (POCAI), CAB & University of Limerick
- Technology Trends for Accountants

In addition, a number of awareness briefings took place throughout 2024

Part One

Overview of the Criminal Assets Bureau, its Officers and Staff

to all staff of the Bureau on relevant topics including:

- Compliance in Food Safety Authority of Ireland
- Conveyancing
- Mandatory training on Cultural Awareness
- Race Horse Ownership and the registers maintained by Horse Racing Ireland
- The Dark Net and Irish Criminality

CAB Presentations

Detective Training Programme

During the course of 2024, the Bureau assisted the Crime Training Faculty at the Garda College in Templemore in the provision of Detective Training.

The Bureau delivered presentations to the Detective Garda Training Programme on three (3) occasions during 2024 and on a further two (2) occasions to the Detective Sergeant Training Programme in 2024.

Senior Investigators Course

During 2024, the Bureau assisted the Crime Training Faculty and made one (1) presentation in Templemore to the Senior Investigating Officers programme.

Virtual Currencies

The Bureau continues to enhance its level of knowledge and investigative ability in the field of cryptocurrencies and their use in criminal conduct worldwide. Through its investigations, the Bureau has made a number of seizures of various forms of

cryptocurrencies including Bitcoin and Ethereum.

The Bureau made a number of presentations to law enforcement agencies which allows the Bureau to share and enhance its knowledge in this area and generate global expert contacts in this field which will benefit future Bureau investigations.

Cryptocurrencies Presentations

Garda Anti-Corruption Unit

A Garda Bureau Officer delivered a presentation on virtual currencies for investigators assigned to the Garda Anti-Corruption Unit, Garda Headquarters on the 8th April 2024.

Senior Investigating Officers Training Course

A Garda Bureau Officer delivered a presentation on virtual currencies to Detective Inspectors undergoing the Senior Investigating Officers training course at the Garda College, Templemore on the 19th April 2024.



Cryptocurrency

An Garda Síochána and the Central Bank's Anti-Money Laundering Division

On the 25th April 2024, a Garda Bureau Officer participated in a joint training initiative at the Central Bank on Virtual

Currencies between An Garda Síochána and the Central Bank's Anti-Money Laundering Division and delivered by TRM Labs – a blockchain intelligence platform.

Intellectual Property Crime Conference

A Garda Bureau Officer delivered a presentation on virtual currencies to a conference on Intellectual Property Crime which was hosted in Kilkenny on the 11th June 2024 by the Garda National Bureau of Criminal Investigation and the European Union Intellectual Property Office.

Chainalysis Training Course

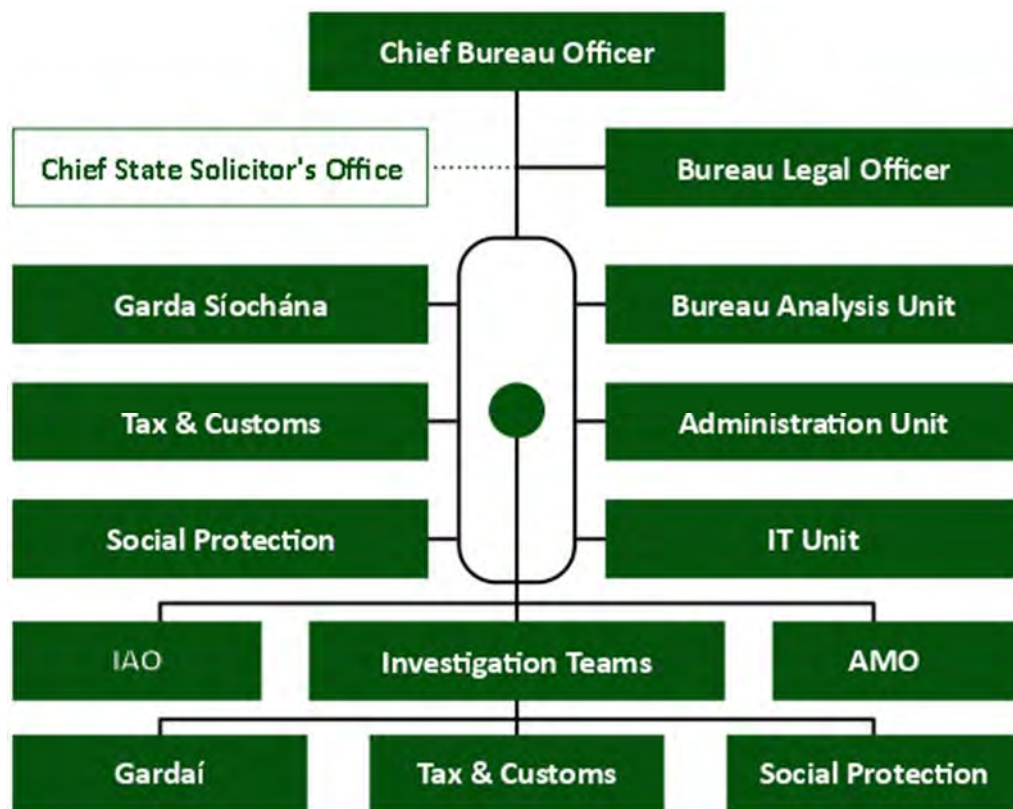
A Garda Bureau Officer participated in a training course hosted by Chainalysis on the 20th June 2024 on the blockchain data platform. This platform will assist Bureau Officers in dealing with future cases that involve cryptocurrency assets.

Detective Sergeants' Training Course

A Garda Bureau Officer delivered a presentation on virtual currencies to participants on a Detective Sergeant's training course at the Garda College, Templemore on 14th August 2024.

Part One
Overview of the Criminal Assets Bureau, its Officers and Staff

Diagram: Organisation of the Bureau



Part Two

Criminal Assets Bureau investigations

Investigations

During 2024, Bureau Officers continued to exercise the powers and duties vested in them under section 8 of the CAB Act.

It is important to note that while Bureau Officers retain the duties and powers conferred on them by their former office of their respective parent organisations, they also gain new powers particular to their role as Bureau Officers. These include the power to obtain and execute:

1. CAB search warrants pursuant to section 14 of the CAB Act;
2. Production Orders to make material available to CAB pursuant to section 14A of the CAB Act.

These powers are contained within sections 14 and 14A of the CAB Act, as amended.

The Bureau conducted its investigations throughout 2024 with the co-operation and assistance of Garda personnel from Garda Divisions and also from Garda National Units attached to Organised and Serious Crime (OSC), Special Tactics and Operations Command (STOC) and the Garda National Crime and Security Intelligence Service (GNCSIS). Investigations were also supported by the Office of the Revenue Commissioners.

The Bureau continued to co-operate with the Special Investigation Units of the Department of Social Protection in respect of their investigations in 2024. This continued assistance has been critical to the success in targeting the

proceeds of criminal conduct during 2024.

During 2024, the Bureau conducted forty six (46) search operations [exceeding the Performance Delivery Agreement target of thirty five (35)] consisting of two hundred and twenty seven (227) individual searches across thirteen (13) counties.

Section 14

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

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

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

These warrants are seen as an important tool which greatly facilitates the Bureau to carry out investigations pursuant to its statutory remit.

During 2024, the Bureau executed two hundred and twenty seven (227) warrants in targeting organised crime groups.

The section 14 warrants were used to search numerous private residences as well as professional offices and other businesses. This led to the seizure of cash, vehicles and designer goods.

Section 14A

Section 14A was inserted by the PoC Act 2005. This section provides for applications to be made by a Bureau Officer, who is also a member of An Garda Síochána, to apply to the District Court for an order directed to a named person to make material available to the Bureau Officer.

The section 14A Production Orders have been used primarily to uplift evidence from a number of financial institutions within the State. The material obtained relates to banking details, and in many instances, the transfer of large amounts of money between accounts.

As a result of the information gleaned, the Bureau has been able to use this evidence in ongoing investigations into a number of individuals who are believed to possess assets which represent, directly or indirectly, the proceeds of crime.

During 2024, the Bureau executed six hundred and thirty eight (638) orders pursuant to section 14A.

Applications made during 2024

The table below outlines the number of applications made under section 14 and 14A of the CAB Act, as amended.

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

Description	Applications	
	2023	2024
Search warrants under section 14 CAB Act, 1996 & 2005	148	227
Orders to make material available under section 14A of the CAB Act, 1996 & 2005	345	638

The Section 14/14A figure may fluctuate on an annual basis and is case dependent.

The Bureau notes a significant increase in the number of Section 14A warrants in 2024 compared to 2023. This is due, in the main, to the nature of the investigations being carried out.

Part Three

Actions under the Proceeds of Crime Act 1996 to 2016

Introduction

The Proceeds of Crime Act 1996 to 2016 ("PoC Act") enables the High Court to make orders for the preservation and, where appropriate, the disposal of the property concerned and to provide for related matters.

The PoC Act further allows the High Court to determine, on the civil burden of proof, whether an asset represents, directly or indirectly, the proceeds of criminal conduct.

In 2005, the PoC Act was amended to allow the proceedings to be brought in the name of the Bureau instead of its Chief Bureau Officer. Consequently, since 2005, all applications by the Bureau have been brought in the name of the Bureau.

The High Court proceedings are initiated by way of an application under section 2(1) of the PoC Act which is always grounded upon an affidavit sworn by the Chief Bureau Officer.

Other affidavits are sworn by relevant witnesses including Bureau Officers and members of staff of the Bureau, members of An Garda Síochána from outside the Bureau, including Divisional Asset Profilers and in some instances, by officers from law enforcement agencies from outside the jurisdiction.

The PoC Act provides that the originating motion may be brought ex-parte. This means that the Bureau makes its application under section 2(1) of the PoC Act without a requirement to notify the affected person (the respondent).

The section 2(1) order lasts for twenty one days unless an application under section 3 of the PoC Act is brought within that period. Section 2 of the PoC Act also provides that the affected person should be notified during this time.

Section 3 of the PoC Act provides for the long term freezing of assets. It must be noted that proceedings under the PoC Act may be initiated either by section 2(1) or by the issuing of an originating motion pursuant to section 3(1). Two (2) such cases were initiated by section 3(1) in 2024.

While section 3 cases must be initiated within twenty one days of a section 2 order, in practice, it may take some considerable time before the section 3 hearing comes before the High Court. The affected person (the respondent) is given notice of the section 3 hearing and is entitled to attend the hearing and challenge the case in respect of the specified asset.

In cases where the respondent has insufficient means to pay for legal representation, the respondent may apply to the court for a grant of legal aid under a Legal Aid Scheme in place for this purpose.

This ensures access to legal representation in cases involving the Bureau, provided the necessary criteria for the scheme, have been met.

If it is ultimately shown to the satisfaction of the High Court following a section 3 hearing that the property represents,

Part Three

Actions under the Proceeds of Crime Act 1996 to 2016

directly or indirectly, the proceeds of criminal conduct, then the court will make an order freezing the property.

This order lasts a minimum of seven years during which the respondent or any other party claiming ownership in respect of the property can make applications to have the court order varied in respect of the property.

At the expiration of the period of seven years, the Bureau may then commence proceedings to transfer the proceeds to the Minister for Public Expenditure, NDP Delivery and Reform or other such persons as the court determines under section 4 of the PoC Act. During these proceedings, all relevant parties are again notified and may make applications to the court.

Prior to the expiration of the seven year period, a consent disposal order under section 4A of the PoC Act may be granted by the court on the consent of the relevant respondent.

Section 1A Review

The PoC Act was amended by the PoC (Amendment) Act, 2016. This amendment provides that where a Bureau Officer is in a public place, or in another place where he is authorised or invited, or is carrying out a search, and finds property that he believes to be the proceeds of crime with a value not less than €5,000, then that Officer may seize the property for a period not exceeding twenty four hours.

The Chief Bureau Officer may, during the twenty four hour period, authorise the

detention of the property for a period of up to twenty one days provided he/she:

- a) is satisfied that there are reasonable grounds for suspecting that the property, in whole or in part, directly or indirectly, constitutes the proceeds of crime,
- b) is satisfied that there are grounds for suspecting that the total value of the property is not less than €5,000,
- c) is satisfied that the Bureau is carrying out an investigation into whether or not there are sufficient grounds to make an application to the court for an interim order or an interlocutory order in respect of the property and,
- d) has reasonable grounds for believing that the property, in whole or in part, may in the absence of an authorisation, be disposed of or otherwise dealt with, or have its value diminished, before such an application may be made.

The above provisions are subject to review in the Proceeds of Crime (Amendment) Bill 2024.

Proceeds of Crime (Amendment) Bill 2024

The Proceeds of Crime (Amendment) Bill 2024 is the first tranche of a suite of legislative changes which are the culmination of many years of development and stakeholder engagement.

The Bill, which has been progressed throughout 2024 seeks nine amendments to the POC Act and CAB Act, four of which are of particular significance to the Bureau.

The Bill passed through pre legislative scrutiny, including the Oireachtas Joint Committee on Justice Debate of the 16th April 2024 with the resulting report published on the 15th May 2024. Please see below link for further details:

<https://www.oireachtas.ie/en/press-centre/press-releases/20240415-the-joint-committee-on-justice-to-meet-for-pre-legislative-scrutiny-of-the-general-scheme-of-the-proceeds-of-crime-amendment-bill-2024/>

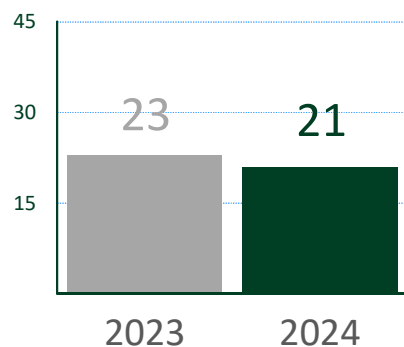
The General Scheme of the Bill was finalised, approved by the then Minister for Justice and sent to the Office of Parliamentary Counsel for drafting by year end 2024.

Cases commenced

Twenty one (21) new cases commenced under the PoC Act during 2024.

Nineteen (19) of these cases were initiated by issuing proceedings by way of originating motion under section 2 and two (2) by way of section 3.

New POC cases brought before the High Court



The Bureau has been engaged in extensive work in preparing these

investigations to allow it to bring these cases before the courts in 2024.

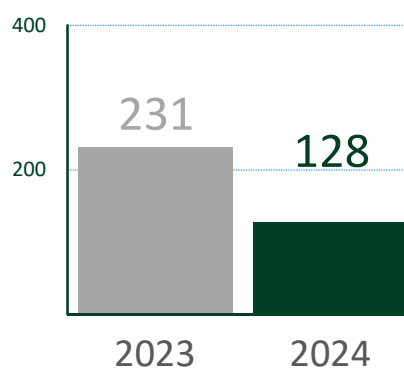
The Bureau conducted investigations and submitted thirty (30) new PoC files to the Criminal Assets Section of the Chief State Solicitor's Office for progression through the courts meeting our commitment as set out in the Performance Delivery Agreement (PDA) 2024.

Section 2(1) Review

When analysed, the number of assets over which an order was obtained under section 2(1) decreased in comparison to 2023 from two hundred and thirty one (231) to one hundred and twenty eight (128) assets in 2024. The Bureau notes the decrease in assets.

The number of assets over which section 2(1) orders are made may fluctuate on an annual basis and is case dependent.

Assets over which section 2(1) Orders made

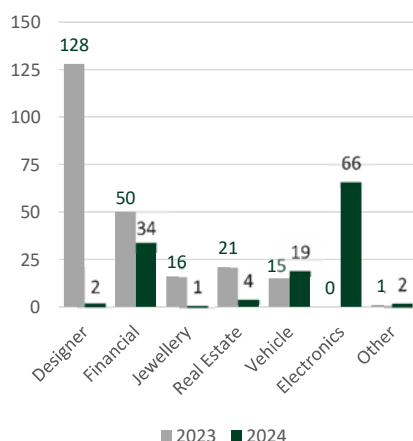


During 2024, the Bureau took proceedings in respect of a variety of asset types. For profiling purposes, the assets are broken down into jewellery, real estate, vehicles, financial, designer goods, electronics and other.

Part Three

Actions under the Proceeds of Crime Act 1996 to 2016

Assets over which section 2(1) orders made
Breakdown of assets by asset type



Valuation Breakdown

While the returns to the Exchequer are welcome and self-explanatory, they do not fully reflect the wider socio-economic impact of the Bureau's actions within the wider community.

The non-measurable metrics can also be identified as:

1. Disruption to criminal entities
2. Inhibiting money laundering activities
3. Positively engaging with the wider community

The figures in respect of jewellery, real estate, vehicles, designer goods, financial, electronics and other are based on the estimated value placed by the Bureau on the asset at the time of making the application under section 2(1) of the PoC Act.

The value of the one hundred and twenty eight (128) assets frozen under section 2 of the PoC Act during the year 2024 was €12.616 million.

A breakdown of this figure is detailed in the table below.

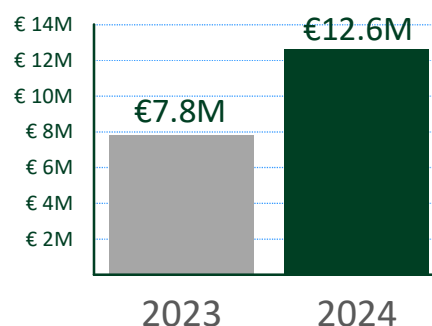
Analysis of section 2 order by Asset Type

Description	2023 €	2024 €
Designer Goods	144,796	3,000
Financial	1,858,788	10,889,099
Jewellery	171,645	9,000
Real Estate	5,277,635	1,421,295
Vehicles	378,708	276,502
Electronics	-	6,600
Other	150	11,000
Total	7,831,722	12,616,496

The results for 2024 compared to 2023 show the value of assets frozen under section 2(1) has increased by €4,784,774 from the previous year where the value was €7.831m.

The Bureau notes the increase in the value of assets.

Value of assets frozen under section 2(1)



The value of assets fluctuates on an annual basis and is case dependent.

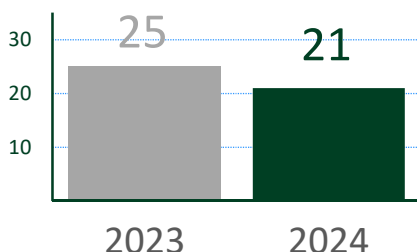
breakdown of this figure is detailed in the below table.

Section 3 Review

A section 3(1) order is made at the conclusion of the hearing in which the High Court has determined that a particular asset or assets represent the proceeds of criminal conduct. As such, the date and duration of the hearing is a matter for the High Court and not within the direct control of the Bureau.

During 2024, twenty one (21) cases before the High Court, with assets to the value of €7.093 million had orders made under section 3(1).

Number of cases in which section 3(1) orders made

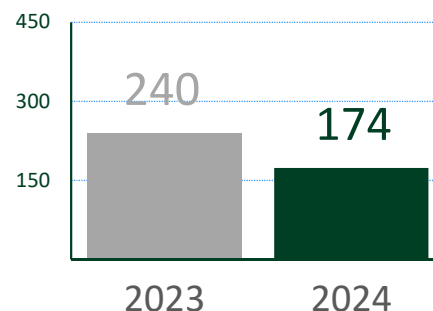


The number of assets over which orders were made by the High Court pursuant to section 3(1) decreased from two hundred and forty (240) assets in 2023 to one hundred and seventy four (174) assets in 2024.

The number of assets over which section 3(1) orders are made may fluctuate on an annual basis and is case dependent.

The value of the one hundred and seventy four (174) assets over which section 3 orders were granted during the year 2024 was €7.093 million. A

Assets over which section 3(1) orders made.

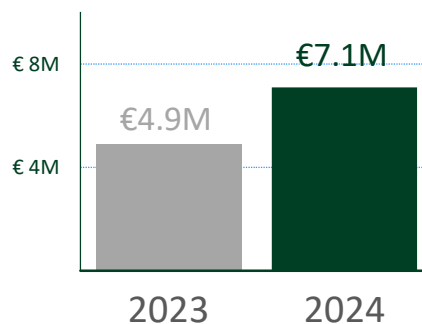


Analysis of section 3 order by Asset Type

Description	2023 €	2024 €
Designer Goods	29,745	114,166
Financial	1,627,228	1,820,551
Jewellery	149,499	8,350
Real Estate	1,615,175	4,870,183
Vehicles	1,452,262	266,163
Other	-	13,800
Total	4,873,909	7,093,213

The results for 2024 compared to 2023 show that while there was a decrease in the number of assets frozen, the corresponding monetary value significantly increased, by €2,219,304 from the previous year.

Value of assets frozen under section 3(1)



Part Three

Actions under the Proceeds of Crime Act 1996 to 2016

Section 3(3)

Section 3(3) of the PoC Act provides for the varying or discharge of an existing section 3(1) order. An application pursuant to section 3(3) can be made by the respondent in a case taken by the Bureau or by any other person claiming ownership of the property.

While section 3(3) largely contemplates the bringing of an application by a respondent in a case, it can also be made by persons claiming ownership of the subject property, thus providing an opportunity for victims of crime to make an application for the return of same.

Section 3(3) also provides an opportunity for those interested persons to vary or discharge a section 3(1) order where it can be established, to the satisfaction of the court, that the asset in question is not the proceeds of criminal conduct. No such orders were made under section 3(3) of the PoC Act during 2024.

Geographical Breakdown

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

During 2024, the Bureau obtained orders over assets in respect of proceeds of crime in all of the large urban areas and rural communities.

The Bureau remains committed to actively targeting assets which are the proceeds of criminal conduct, wherever they are situated, to the fullest extent under the PoC Act. The Bureau is further developing its national coverage through

the tasking of Divisional Asset Profilers. This will ensure that there is a focus on local criminal targets throughout the State for action by the Bureau.

Property

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

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

This policy of the Bureau may require pursuing properties, notwithstanding the fact that in some cases, the property remains in negative equity. This is to ensure that those involved in crime are not permitted to continue to benefit from the proceeds of crime.

Vehicles

The Bureau continues to note the interest in high value vehicles of those involved in serious organised crime. During 2024, the Bureau targeted a number of vehicles belonging to criminals.



Vehicles seized

Luxury Goods

The Bureau is continuing to target ill-gotten gains through the seizure of high end luxury goods such as designer handbags, designer clothing and footwear, watches and jewellery.



Louis Vuitton Bag

Section 4(1) and 4A

Section 4(1) provides for the transfer of property to the Minister for Public Expenditure, NDP Delivery 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.

Due to the increase in staffing in the Criminal Assets Section, CSSO, the Bureau saw an increase in legacy cases being finalised by way of Section 4 High Court Orders.



Section 4A allows for a consent disposal order to be made by the respondent in an application pursuant to the PoC Act, thus

allowing the property to be transferred to the Minister for Public Expenditure, NDP Delivery and Reform prior to the expiration of seven years.

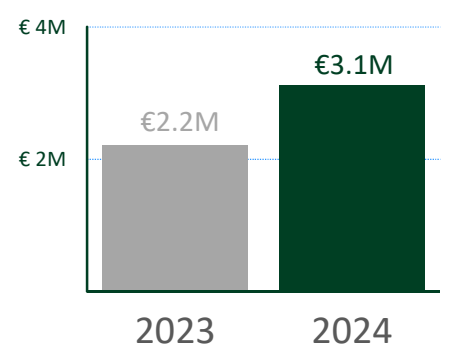
This was introduced in the 2005 PoC Act and, in essence, the requirement for the Bureau to wait seven years before remitting funds to the Exchequer is removed.

Thirty two (32) cases were finalised and concluded under section 4(1) and 4A in 2024.

During 2024, a total of €3,117,637 was transferred to the Minister for Public Expenditure, NDP Delivery and Reform under the PoC Act arising from section 4(1) and 4A disposals.

While the Bureau’s activity continues to increase, the yield to the Exchequer may fluctuate in any given year.

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



This is due in part to the obligation to wait seven years for the conclusion of a section 4 PoC order if a consent order under section 4A is not forthcoming prior to the seven years.

Part Three
Actions under the Proceeds of Crime Act 1996 to 2016

Section 4(1) & 4A Breakdown

Description	No. of Cases 2023	€ 2023
Section 4(1)	1	81,136
Section 4A	20	2,138,350
Total	21	2,219,486

Description	No. of Cases 2024	€ 2024
Section 4(1)	2	318,843
Section 4A	30	2,798,794
Total	32	3,117,637

Case 1:

The Bureau commenced an investigation into the assets and activities of an individual based in Co. Clare following receipt of a Divisional Asset Profile from Gardai in Co. Clare.

The individual was known to Gardai and was suspected of being involved in the sale and supply of drugs in the Ennis area. The Bureau conducted search operations at the home and a garage associated with this individual.

Following the Bureau's investigations, the Bureau obtained High Court Orders pursuant to sections 2, 3 and 4A over the following assets:

- €100,000 (2 drafts)
- €98,475.41 in financial institutions

Case 2:

This individual was involved with an organised crime group in Dublin's North City and had a history of violence and

involvement in the sale and supply of controlled drugs and armed robbery.

The Bureau secured High Court orders pursuant to sections 2 and 7 over a property owned by the individual located in the Dublin 5 area.

In October 2022, the Bureau obtained a section 4 order over the property and sold same in 2024 for the sum of €260,000.

Section 6

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

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

No such orders were made under section 6 of the PoC Act during 2024.

Section 7

Section 7 provides for the appointment, by the court, of a Receiver whose duties include either preserving the value of or disposing of property which is already frozen under section 2 or section 3 orders.

In 2024, the Bureau obtained receivership orders over two hundred and sixteen (216) assets. In every case

the receiver appointed by the court was the Bureau Legal Officer.

These cases involved real estate, vehicles, designer goods, jewellery and watches. In some receivership cases, the High Court made orders for possession and sale by the Receiver. A receivership order cannot be made unless a section 2 or section 3 order is already in place.

Uniquely in 2024, the Bureau Legal Officer was appointed Receiver over rents of commercial properties to avoid the Respondent from continuing to benefit from the proceeds of crime.

This provides another tool that assists the Bureau in carrying out its statutory remit.

Part Three
Actions under the Proceeds of Crime Act 1996 to 2016

Statement of Receivership Accounts

	Euro€	Stg£	US\$
Opening balance receivership accounts 01/01/2024	12,002,592.50	1.54	667,635.99
Amounts realised, inclusive of interest and operational advances	5,685,026.34	0.00	11,419.94
Payments out, inclusive of payments to Exchequer, operational receivership expenditure, discharge of outstanding mortgages and funds returned under Court Order	4,412,356.21	0.00	0.00
Closing balance receivership accounts 31/12/2024	13,275,262.63	1.54	679,055.93

Part Four

Asset Management within the Bureau

Asset Management Office

The Bureau established an Asset Management Office (AMO) for the specific internal management of assets under the control of the Bureau.

The diverse range of assets over which the Bureau has responsibility necessitates the deployment of considerable resources. Each asset is managed to maintain its value, to fulfil the Bureau's legal obligations and to ensure that optimum value is realised when remitted to the Exchequer.

The PoC Act requires that an asset (or its realised value) is retained for a seven year period following the decision of the High Court (unless agreement is received from the parties involved for immediate disposal).

In practice, this period can be considerably longer due to appeals and challenges to such orders. In the case of certain assets, such as properties, this can involve ongoing resources to maintain the property, including in some instances, the Bureau acting as landlord.

In addition to tangible assets retained by the Bureau, there are also considerable assets in respect of outstanding liabilities to the Bureau under the Revenue and Social Welfare Acts.

These debts are also managed by the AMO with a view to realising their worth. This office provides a higher level of governance for assets under the control of the Bureau.

Real Estate managed by the Bureau

AMO is responsible for the management and control of assets seized by the Bureau pursuant to orders made under the PoC Act. The AMO assists the court appointed Receiver in carrying out his/her function under section 7 of the PoC Act.

The management, monitoring and control of an asset involves maintaining the asset from the time it is taken into the possession of the Bureau (by way of seizure or court order) and preserving the asset's value and condition until disposal.

The AMO is responsible for taking possession of, inspecting and securing the property on the date specified by the relevant court order.

The AMO arranges for the necessary works to be carried out i.e., maintenance, installation of intruder alarm, inspection of BER Certificate and valuation by an auctioneer.

AMO Disposal of Assets

In pursuit of the best value being achieved in the disposal of any asset, the Bureau utilises private sector industry experts to advise and dispose of assets by way of auction and / or private treaty sales.

It should be noted that whilst the Bureau seizes and disposes of assets that produce a net worth for the Exchequer, the Bureau's mission is to deny, deprive and disrupt criminals of

Part Four

Asset Management within the Bureau

their assets that were purchased from the proceeds of their criminal conduct.



Assortment of high value watches sold

The value realised in the disposal of these assets does not fully reflect the success of the Bureau in denying and depriving criminals of these assets. The Bureau's actions have a positive impact within the local communities where the assets of criminals have been targeted. The message and the positive impact on these communities, following the Bureau's actions, are equally, if not more important, than the sale of seized assets.

Online Auction

In December 2024, the Bureau held its second publicly advertised online auction which received global interest and contained one hundred and thirty (130) items of confiscated high value luxury goods which included watches, jewellery and designer goods.

All items auctioned were fully authenticated with the net proceeds being returned to the Exchequer.

The Bureau realised in excess of €216k from the sale of seized assets at this auction held in December 2024.

Highlights from the auction included:

- 16 Designer Watches sold for €117,760 which included a Rolex Daytona Watch selling for €26,000 and a Rolex Submariner Watch which sold for €11,250
- 43 Designer Bags realised a total value of €74,080 which included a Hermès Birkin 30 Handbag which sold for €18,250
- 7 Designer Wallets / Purses realizing a value of €6,380
- 7 items of designer clothing which included 3 designer belts which sold for €1,120 and a fur Chincilla dyed coat which also sold for €1,120.
- 10 assorted pieces of jewellery sold for €5,090
- 26 pairs of designer shoes realised a value of €5,040
- 19 miscellaneous items which included a Swarovski crystal bottle stopper, designer face creams, designer perfume, designer key chains / charms, designer sunglasses and old bank notes that are out of circulation.



Assortment of assets sold at auction

Property Sales

Due to the increase in staffing levels in the Criminal Assets Section, the Bureau has seen a significant increase in property sales. In 2024, the Bureau progressed and sold twenty (20) properties nationwide which resulted in gross sales of €4.953m.

Case 1:

The Bureau launched an investigation into the activities of an organised crime group based in Limerick City following a referral by Gardaí attached to Henry Street Garda Station.

A number of assets were seized which included two properties - a house in Limerick City and an apartment located in Lanzarote.

The house located in Limerick City was purchased in August 2019 for €128,000 by a family member of a known criminal and CAB target in the Limerick area.

Following the purchase of the property, renovation works totalling €126,107 were carried out however the property was left unfinished once it became apparent that the Bureau were investigating the activities and assets of this individual.

The Bureau successfully obtained High Court orders over the assets of this individual which were found to be the proceeds of crime. The property was sold in September 2024 for €155,000.

In the same investigation, an apartment in Puerto del Carmen,

Lanzarote was also found to be derived from the proceeds of crime. This apartment was purchased in July 2013 for €60,000.

The Bureau obtained agreement under Section 4A of the PoC Act and the apartment was sold in July 2024 also for €155,000.

Case 2:

The Bureau commenced an investigation into the assets and activities of an individual who was a key member of a known organised crime group in Ireland and Spain.

The investigation led to the identification of a property located in North County Dublin that was purchased for the sum of €120,000 in 2012.

The site comprised 1.298 Hectares with a renovated cottage to the front, access driveway, yard, manure store, large shed, stables and a second dwelling, together with paddocks and an exercise arena.

A quantity surveyor estimated the cost of the works, with the appropriate planning permission, carried out on the site would have been in the region of €1.3 million.

The Bureau obtained High Court orders pursuant to sections 2, 3 and 7 over the property. The property was sold by the Bureau in April 2024 for €550,000.

Part Four

Asset Management within the Bureau

Case 3:

The Bureau commenced an investigation into the assets of an individual following receipt of a referral from a Divisional Asset Profiler attached to the Donegal Division.

The individual was known to Gardaí for being involved in the sale and supply of controlled drugs. A search operation was conducted at the property, which had been inherited by the individual, whilst he was incarcerated.

A detailed surveyor report was obtained which estimated that €223,119 had been invested into the property. This included the installation of bulletproof windows.

In 2020, the Bureau obtained orders pursuant to sections 2 and 3 of the PoC Act over the property. In May 2021, the individual signed a consent order (section 4A of the PoC Act) allowing the property to be vested in the Minister for Public Expenditure, NDP Delivery and Reform.

At the time, the property was in excellent condition and valued at €250,000. In August 2021, the property was subject to an arson attack and gutted to the point that it could not be sold as a dwelling but rather as a site upon which a new property could be built.

The value of the site was estimated at €50,000 but sold in 2024 for €55,000.

Despite the damage caused to this property, the Bureau's objective to deny and deprive was achieved in relation to this asset.



Photo above displays bulletproof windows & property damage from arson attack

Case 4:

The Bureau conducted an investigation into high level ranking members of an organised crime group operating in the West Dublin area. This organised crime group is believed to be involved in the importation and the sale and supply of controlled drugs nationwide.

This organised crime group had acquired substantial assets purchased from the proceeds of their criminal conduct. The Bureau targeted a number of high value assets to include four properties across counties Dublin (x2), Kildare and Wexford.

A substantial standalone dwelling in Co. Wexford was calculated to have an expenditure in the region of €1.7 million. The Bureau contended that this property was funded through the proceeds of crime.

The Bureau successfully obtained High Court orders pursuant to sections 2, 3 and 7 of the PoC Act and in 2024, the Bureau sold this property, via public auction, for €522,000.

Part Four

Asset Management within the Bureau

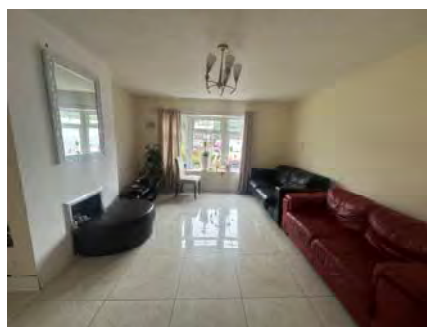


Property Interior

The second property relates to a four bedroom property with attic conversion situated in Co. Kildare.

This property was purchased in 2004 for the sum of €257,000 and had extensive development work carried out that has been estimated to cost in the region of €250,000.

The Bureau successfully obtained High Court orders pursuant to sections 2, 3 and 7 of the PoC Act and in 2024, the Bureau sold this property, via public auction, for €410,000.



Property Interior

The third property relates to a three bedroom property with an attic conversion located in West Dublin. This property also had renovation works carried out which is estimated to have cost in excess of €431,000.

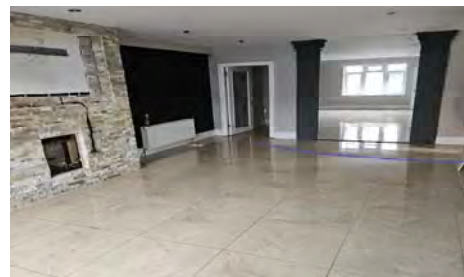
The Bureau successfully obtained High Court orders pursuant to sections 2, 3, 7 and 4A of the PoC Act and in 2024, the Bureau sold this property, via public auction, for €284,000.



Attic Conversion

The fourth and final property relates to a semidetached house located in the Dublin 7 area. This property was purchased in 2008 for the sum of €330,000. Extensive development and renovation works had been carried out on the property over the following years – the estimated cost of these works was in the region of €470,000.

The Bureau successfully obtained High Court orders pursuant to sections 2, 3 and 7 of the PoC Act. This property remains in the Bureau's possession and will be sold in due course.



Property Interior

Part Four

Asset Management within the Bureau

Case 5:

The Bureau conducted an investigation into the assets and activities of an individual who was the leader of an organised crime group involved in large scale burglary offences nationwide.

The Bureau identified a property in the South Dublin area that was purchased for €420,000 and secured agreement from the individual to the transfer of the property to the Bureau upon his death.

The agreement to transfer the property was in lieu of Social Welfare overpayments totalling €170,000 for himself and his wife. The agreement granted the individual a life interest in the property.

Upon the death of the individual and the vacating of the property by family members, the Bureau sold the property, by way of public auction, for €322,000.



Property Exterior

In 2024, €169,216.89 was returned to the Department of Social Protection in finalisation of the outstanding social welfare debt. The remaining €105,802.03 was returned to the Exchequer under the Proceeds of Crime legislation in 2024.

This case specifically highlights the benefits of the Bureau's unique set up and best displays how the multi-agency approach can yield results under the Proceeds of Crime and Social Protection legislation.

Case 6:

The Bureau conducted an investigation into the assets and activities of a member of an organised crime group based in Co. Kerry whose modus operandi was deception offences and carrying out substandard building works.

A property was identified in Co. Kerry that had been transferred to the benefit of the individual targeted in 2014. At the time of this transfer, the property was valued at €100,000.

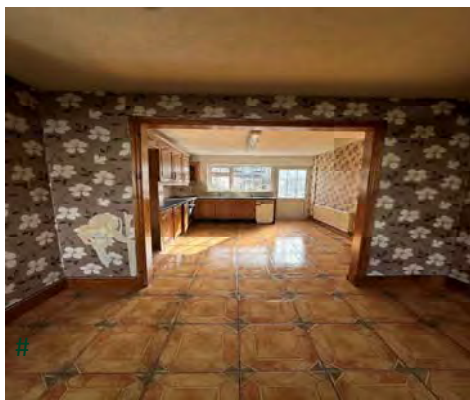
The Bureau entered into a tax settlement agreement with this individual in 2020. The individual consented to pay the Bureau €180,000 and also agreed to the property being sold in settlement of his outstanding tax liabilities.

The Bureau sold this property, by way of public auction, for €172,268. The total amount received as a result of the tax agreement was €352,268.22.

Part Four

Asset Management within the Bureau

This case is yet another successful example of how the Bureau carries out its remit to deny and deprive criminals of the proceeds of crime. Our unique multi-agency set up, in this case, yielded results under the Revenue legislation.



Property Interior

Case 7:

In May 2019, an investigation commenced by the Bureau into the assets and activities of an organised crime group involving several people known to be involved in serious criminal conduct on a transnational scale.

The Bureau targeted a high value property in the West Dublin area with an estimated value of €1m.

The Bureau successfully obtained High Court orders pursuant to sections 2, 3 and 7 of the PoC Act over this property and other cash assets. In 2024, the Bureau sold this property, via public auction, for €931,000.

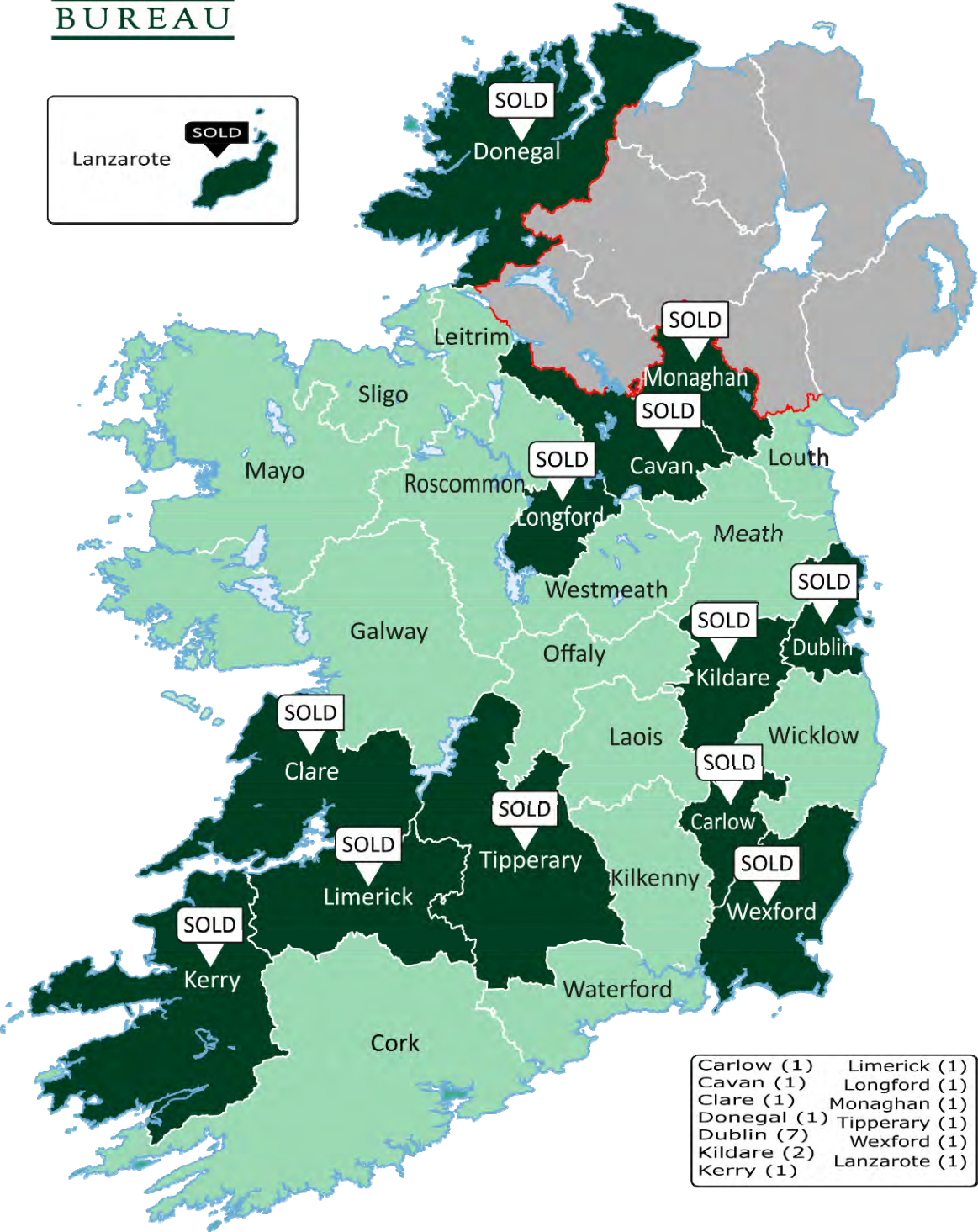
The Bureau notes that this sale price of €931,000 is among one of the highest achieved for any one asset to date.



Property exterior



Completed Property Sales, by location, in 2024



Part Four
Asset Management within the Bureau

Part Five

Revenue action by the Bureau

Overview

Revenue Bureau Officers perform duties in accordance with the Taxes Consolidation Act 1997, Value-Added Tax Consolidation Act 2010, Capital Acquisitions Tax Consolidation Act 2003, the Stamp Duties Consolidation Act 1999 and the Local Property Tax Act 2012 as amended (hereinafter referred to as the Tax Acts) to ensure that the proceeds of crime, or suspected crime, are subject to tax.

This involves the gathering of all available information from our partner agencies under the provisions of section 8 of the CAB Act.

Revenue Bureau Officers work closely with their colleagues in the Office of the Revenue Commissioners. Cases of suspected tax evasion are referred to Revenue for further investigation.

Tax Functions

The following is a summary of actions taken by the Bureau during 2024 and an update of the status of appeals made on foot of tax assessments and decisions made by the Bureau.

Tax Assessments

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

During 2024, a total of thirty four (34) individuals and corporate entities were assessed under the provisions of the

Tax Acts. Total value of assessments issued amounted to €7.269 million.

Appeals to the Tax Appeals Commission

The Tax Appeals Commission (TAC) was established on 21st March 2016 as an independent statutory body, the main function of which is hearing, determining and disposing of appeals against assessments and decisions of the Bureau and the Revenue Commissioners concerning taxes and duties in accordance with relevant legislation.

During 2024, there was a further increase in the level of engagement between the TAC and the Bureau. The increased engagement resulted in the progression of a substantial number of appeals, including a number of legacy cases which required the legal support of the Criminal Assets Section of the Chief State Solicitor's Office.

The Bureau continues to positively engage with the TAC with a view to progressing all open tax appeals.

During the course of 2024, five (5) appeals were dismissed by TAC and a further ten (10) were withdrawn by the appellants.

Additionally, four (4) determinations were issued in favour of the Bureau. As of 31st December 2024, there were fourteen (14) open appeals.

2024 saw the Bureau contest a Judicial Review to its processes and the

Part Five

Revenue action by the Bureau

processes of the TAC in relation to the Burden of Proof.

The decision of the High Court was delivered on 30th July 2024 by Judge Alexander Owens and supported the Bureau's position that the burden of proof remained with the appellant in relation to an appeal to the TAC.

The decision has been appealed by the plaintiffs to the Court of Appeal and the case is expected to be heard in early 2025.

Collections

Revenue Bureau Officers are empowered to take all necessary actions for the purpose of collecting tax liabilities as they become final and conclusive.

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

- The issue of demands – Section 960E TCA 1997
- Power of attachment – Section 1002 TCA 1997
- Sheriff action – Section 960L TCA 1997
- Civil proceedings – Section 960I TCA 1997

Recoveries

In 2024, the Bureau recovered tax from two hundred and five (205) individuals and corporate entities, through agreements, enforcement, court

proceedings and other payments. The total amount collected is €13.3 million.

This significant increase from 2023 to 2024 is, in the main, due to the Bureau targeting a large corporate entity with significant tax liabilities which resulted in €5.5 million in tax collected.

Revenue Bureau Officers exercised their power under Section 1002 TCA 1997 and eighteen (18) attachment orders were issued with a specified amount value of €1 million. Two (2) Sheriff Warrants were executed under Section 960L TCA 1997 with a warrant amount of €0.3 million.

A significant review of legacy debt was carried out which resulted in two (2) High Court Summary Summonses being issued to the value of €1.7 million.

Demands

During 2024, tax demands (inclusive of interest) served in accordance with section 960E TCA 1997 in respect of thirty eight (38) individuals and corporate entities amounted to €14 million.

Settlements

During the course of 2024, thirty seven (37) individuals settled outstanding tax liabilities with the Bureau by way of agreement in the total sum of €12.1 million.

Investigations

Revenue continue to work with all the agencies in the Bureau to deny and

deprive individuals the benefits of criminal conduct by using Revenue powers as prescribed in Section 5(1)(b) of the CAB Act, as amended. Extensive efforts are made to collect all amounts assessed on the individuals subsequent to the individual having exhausted all lawful challenges to the assessments or assessing procedures.

Revenue Bureau Officers also support proceeds of crime actions by outlining the facts held on Revenue systems, disclosed correctly, as to the declared income, assets acquired or disposed of amongst other information.

Individuals subject to assessment to tax, under any tax type, are assessed based on the information available to the Bureau at the time the assessments are computed.

The assessed individuals have a right of appeal to pursue all lawful avenues open to challenge the assessments. This includes appealing to the TAC, subsequent appeal to the High Court on a point of law and further appeals to the Higher Courts.

It should also be noted that assessed individuals have the right to seek a judicial review through the High Court if they are of the opinion the correct process or procedure has not been applied.

The collection of amounts assessed may only commence when the appeal and review procedures are concluded and the tax is deemed final and conclusive.

Revenue Bureau Officers continue to negotiate settlements with targets of the Bureau throughout appeal and review procedures. If ultimately, payment is not forthcoming, the Bureau use all available collection methods; attachment, referral to the sheriff or registering judgments against individuals or assets of the individuals.

As mentioned in previous reports, there are many types of criminal conduct which include: Theft and Fraud, Money Laundering via the Used Car Trade and the Sale and Supply of Illegal Drugs. Revenue's authority to assess the ill-gotten gains of individuals to tax is provided for under section 58 TCA 1997:

"58.-(1) Profits or gains shall be chargeable to tax notwithstanding that at the time an assessment to tax in respect of those profits or gains was made

- (a) The source from which those profits or gains arose was not known to the inspector,*
- (b) The profits or gains were not known to the inspector to have arisen wholly or partly from a lawful source or activity, or*
- (c) The profits or gains arose and were known to the inspector to have arisen from an unlawful source or activity.*

And any question whether those profits or gains arose wholly or partly from an unknown or unlawful source or activity shall be disregarded in determining the

chargeability to tax of those profits or gains.”

This legislation is applied prudently in computing assessments based on available facts and information.

Customs & Excise Functions

The Customs and Excise functions of the Bureau support all investigations by identifying any issues of relevance within the broad range of Customs related legislation, intelligence and operational support.

The Bureau exercises a variety of Customs powers and functions including passenger interceptions, import / export control and examination of goods, VRT enforcement, excise licence control and all associated detention and seizure provisions.

Serious and organised crime groups in every jurisdiction attempt to violate Customs regulations in their efforts to make substantial profits and evade EU and national controls.

These activities have a negative impact on society by depriving the Exchequer of funds and diverting those funds towards enrichment of criminal lifestyles.

Points of Entry / Exit in the State

Customs functions at ports and airports, in particular, support the Bureau’s investigations into the cross –

jurisdictional aspects of crime and criminal profits.

The Bureau uses all available powers to prevent the proceeds of crime, in any form, being moved by criminals through ports and airports.

Once again throughout 2024, a growing number of criminals and their associates were monitored and intercepted by, or on behalf of, the Bureau as they travelled through ports and airports.

Motor Trade

The Bureau continues to investigate the infiltration of the used-car trade by organised crime groups.

Throughout 2024, the Bureau conducted investigations into second hand car dealers operated by, or on behalf of, criminal groups. These interventions included conducting a number of inspections of specific outlets to enforce the provisions of both VRT and VAT legislation.

A number of breaches of VRT Regulations and abuse of VAT schemes pertaining to second hand vehicles have been identified and are being robustly addressed.

The used-car trade remains the subject of close cooperation between the Bureau, the Police Service of Northern Ireland (PSNI), His Majesty’s Revenue & Customs (HMRC), the UK National Crime Agency (NCA), An Garda Síochána and the Revenue Commissioners.

Post Brexit, the second hand car trade remains the subject of collaboration between the Bureau and other law enforcement agencies in the State and the UK to ensure compliance with both Customs and VAT legislation.

Excise Duty

During 2024 a target pleaded guilty to excise offences relating to a commercial consignment of tobacco seized during a Bureau search operation. A sentencing date will be set by the courts in Q2 2025.

Operational Support

The Bureau welcomed the operational assistance provided by specialist areas within Revenue's Customs Service throughout the year.

The Bureau would like to acknowledge, in particular, the support given by the Customs Dog Units throughout the year on eighteen (18) separate large search operations, each involving multiple search sites nationwide.

The expert service provided to the Bureau by the Disclosure Office of Revenue Customs Service is greatly appreciated.

His Majesty's Revenue & Customs (HMRC)

Fighting organised crime groups operating across jurisdictions requires close cooperation among competent authorities on both sides of the border.

The Bureau has a traditionally strong liaison with HMRC and, in particular, the HMRC Fiscal Crime Liaison Officer based at the British Embassy in Dublin. Regular and important exchange of criminal intelligence between the Bureau and HMRC continued during 2024 on a number of live investigations.

A number of meetings were held during the year between the Bureau and senior HMRC officials to discuss emerging cross border risks and to agree continued collaboration going forward. Every aspect of mutual assistance legislation, whether it be Customs to Customs or Police to Police, is utilised by the Bureau.

A revised Memorandum of Understanding between the Bureau and HMRC has been drafted and is expected to be fully agreed for approval by both agencies in Q3 2025.

Revenue Tables

Table 1: Tax Assessments

Tax Type	Tax €M 2023	Tax €M 2024	No. of Assessments 2023	No. of Assessments 2024
Income Tax	11.718	6.568	198	194
Capital Gains Tax (CGT)	.064	0.045	4	1
Corporation Tax (CT)	.265	0.012	1	1
PAYE/PRSI	-	0.034	-	2
Value Added Tax (VAT)	3.437	0.477	11	14
Capital Acquisition Tax (CAT)	.089	0.112	2	10
Local Property Tax (LPT)	-	0	-	-
Relevant Contracts Tax	-	0.013	-	1
TWSS	-	0.008	-	1
Totals	15.573	7.269	216	224

Table 2: Tax, Interest and Penalties Collected

Tax Type	Tax €M 2023	Tax €M 2024
Income Tax	3.605	4.949
Capital Gains Tax	.058	0.075
Corporation Tax	.217	0.376
PAYE / PRSI	.181	0.414
Value Added Tax	1.046	6.707
Capital Acquisition Tax	.088	0
Local Property Tax	.071	0.079
Customs & Excise	.225	0.103
Vehicle Registration Tax	.124	0.344
Relevant Contract Tax	.177	0.301
Other	0	0.02
Totals	5.792	13.368

*In some cases, one receipt was receipted to cover multiple tax types.

Table 3: Tax and Interest Demanded

Tax Type	Tax €M		Interest €M		Total €M	
	2023	2024	2023	2024	2023	2024
Income Tax	5.992	6.7	3.698	6.434	9.690	13.134
CGT	0.164	-	.067	-	.231	-
CT	-	0.036	-	0.005	-	0.041
PAYE/PRSI	-	0.180	-	0.151	-	0.331
VAT	2.434	0.183	1.512	0.129	3.946	0.312
CAT	-	0.089	-	0.077	-	0.166
RCT	-	0.013	-	0.004	-	0.017
Stamp Duty	.001	-	.001	-	.002	-
TWSS	-	0.008	-	--	-	--
Totals	8.591	7.209	5.278	6.8	13.869	14.001

*Some cases were assessed for multiple tax types.

Table 4: Tax Summary Table

Tax Headings	2023 €M	2024 €M
Tax Assessed	15.6	7.2
Tax Demanded (Inclusive of Interest)	13.9	14
Tax Collected	5.8	13.4

Table 5: Customs Table

Customs	Target	Output
Customs – Control Officer Functions	5	6
Excise licences / VRT Authorisation reviewed		
Compliance operations conducted	10	11

Part Five
Revenue action by the Bureau

**The nature of the cases under investigation influence the requirement for Customs Interventions hence impacting the level of joint investigations conducted during the year.*

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Part Six

Social Welfare actions by the Bureau

Overview

The role of Social Welfare Bureau Officers (SWBOs) is to take all necessary actions under the Social Welfare Consolidation Act 2005, pursuant to its functions as set out in section 5(1)(c) of the CAB Act.

In carrying out these functions, SWBOs investigate and determine entitlement to social welfare payments by those engaged in criminal activity. SWBOs are also empowered to recover monies as appropriate.

In 2024, SWBOs engaged in a number of investigations and actions that lead to Savings, Overpayment Assessments and Direct Recoveries with a total monetary value of €5,051,577.

During 2024, SWBOs were empowered, by way of the Social Welfare (Miscellaneous Provisions) Act 2024, to give a notice of attachment in respect of a relevant amount without a requirement to wait the previously required periods. This means SWBOs now have powers similar to that of their Revenue colleagues within the Bureau regarding attachments.

Recoveries

SWBOs are empowered to recover overpayments from individuals. An overpayment is regarded as a debt to the Exchequer. The Bureau utilises a number of means by which to recover debts which include payments by way of lump sum and or instalment arrangement. As a result of actions by SWBOs, a total sum of €566,219 was returned to the Exchequer in 2024,

exceeding the Performance Delivery Agreement target of €500,000.

Overpayments

The investigations conducted also resulted in the identification and assessment of overpayments against individuals as a result of fraudulent activity.

An overpayment is described as any payment being received by an individual over a period of time to which they have no entitlement or reduced entitlement and accordingly, any payments received in respect of those periods result in a debt to the Department of Social Protection.

During 2024, overpayments assessed and demanded amounted to €3,708,809 exceeding the Performance Delivery Agreement target of €3m.

Savings

Following investigations conducted by SWBOs in 2024, total savings as a result of termination, cessation or reduction of payments to individuals, who were not entitled to payment, amounted to €776,549 exceeding the Performance Delivery Agreement target of €675,000.

Summary Table	2023 €	2024 €
Recoveries	639,910	566,219
Overpayments	3,315,044	3,708,809
Savings	713,091	776,549
Totals	4,668,045	5,051,577

Part Six
Social Welfare actions by the Bureau

Section 5(1)(c) & 5(1)(d) of the CAB
Act 1996

Case 1:

A couple had been investigated by the Bureau in previous years. Following an investigation, a joint overpayment amounting to €170,000 was raised against them.

An agreement was reached whereby their property would be sold at a later date in order to cover that debt.

In 2024 that sale was completed and the debt was recouped in full and monies remitted to the Department of Social Protection. Under the terms of the agreement signed, the balance of the sale price was returned to the Exchequer.



Property Interior

Case 2:

Following the seizure of a large amount of cash and a referral to the Bureau, an investigation into the social welfare

history of an individual was undertaken by a SWBO.

It was determined that a Social Welfare Overpayment in excess of €100,000 had occurred.

In order to repay the outstanding debt, the cash seized was forfeited and a monthly repayment figure was agreed that will see the six figure sum recouped and returned to the Exchequer.

Case 3:

A number of years previous, an overpayment in excess of €100,000 had been assessed against an individual where small amounts had been recovered for it.

In the intervening period, the individual had become the subject of a criminal investigation in which €75,000 approx had been seized.

Following the conclusion of that matter, a SWBO utilised the powers granted in 2024 to serve an attachment on those monies and it has since been returned to the Exchequer.

Part Seven

Notable investigations of the Bureau

Introduction

The following cases provide an overview of the successful applications brought by the Bureau in 2024.

These cases demonstrate the variety of assets seized, the geographical spread of the targets and the crime types engaged in by these individuals.

2024 Investigations

Case 1:

The Bureau successfully targeted the leader of a transnational drug trafficking organised crime group.

The Bureau obtained orders pursuant to sections 3 and 7 of the PoC Act over the following assets:

- A substantial detached residential property in Co. Louth
- €103,608 in funds
- The proceeds from the sale of a vehicle.



View of tennis court from seized property

Case 2:

Following a Bureau investigation into the assets and affairs of a senior member of a robbery gang, the Bureau

made a successful application before the High Court for orders pursuant to sections 3 and 7 of the PoC Act relating to a substantial residential property in Dublin.



Interior of a property

Case 3:

The Bureau conducted an investigation into the assets and affairs of a key member of one of two significant feuding transnational organised crime groups operating from this jurisdiction.

The Bureau's investigation resulted in a successful application for orders under sections 3 and 7 of the PoC Act over a substantial residential property along with a vehicle and a Rolex watch.



Bureau Officers entering property

Part Seven

Notable investigations of the Bureau

Case 4:

The Bureau successfully targeted the assets of an individual involved in the sale and supply of controlled drugs in the North East of the country.

Cash amounting to €318,645 was forfeited to the State following a successful CAB application before the High Court.



Cash Seized

Case 5:

The assets in this case were seized from individuals linked to a high profile North Dublin organised crime group involved in the sale and supply of controlled drugs.

The Bureau brought a successful case before the High Court and obtained orders pursuant to sections 3 and 4A of the PoC Act over the following assets:

- Jet Ski and trailer
- A Speedboat and trailer



Assets seized

Case 6:

The Bureau conducted an investigation into the assets and affairs of an individual involved in the sale and supply of controlled drugs over a twenty year period in the South West of the country.

The Bureau successfully obtained High Court orders pursuant to section 3 of the PoC Act in relation to five vehicles with a cumulative value of €99,000 along with cash and funds amounting to €59,141.

Case 7:

Following a referral received from a Divisional Asset Profiler, the Bureau commenced an investigation into the assets and affairs of a senior member of a midlands organised crime group involved in the sale and supply of controlled drugs.

The investigation resulted in a successful application before the High Court under section 3 of the PoC Act over the following assets:

- A residential property
- Five vehicles
- Cash and funds amounting to €68,692
- Luxury goods



Vehicles seized

Part Eight

Significant Court Judgments during 2024

During 2024, written judgments were delivered by the courts in the following cases:

1. Criminal Assets Bureau –v- Mary Cash (Nee Kiely)
2. Criminal Assets Bureau –v- Stefan Saunders & Tammy Saunders
3. J.S.S. & ors –v- A Tax Appeal Commissioner and Criminal Assets Bureau (NP)

Criminal Assets Bureau –v- Mary Cash (Nee Kiely)

Court of Appeal Record No. 2023 236

Court of Appeal (Ex Tempore) – Delivered by Mr. Justice Noonan on the 18th January 2024.

Neutral Citation: [2024] IECA 13

Summary

The appeal sought *inter alia* orders pursuant to section 3 of the PoC Act in respect of a total of seventeen (17) assets comprising one residential property (the “Property”), a Volkswagen Golf motor vehicle, various watches, items of jewellery and high value handbags in the possession and control of the Respondent.

By way of background to the case, the Bureau contended that the Respondent, purchased the subject assets with the proceeds of burglaries conducted by an organised crime group (OCG) of which the Respondent’s husband, Andrew Cash and brother, Henry Kiely were members.

In addition, the Respondent had recorded convictions for road traffic offences but was also believed to provide transport and logistical support in the OCG’s

activities. Furthermore, she was also charged with nine counts of money laundering offences. The Bureau’s investigation shows that for the years 2015 to 2019, the expenditure on the Respondent’s bank account does not reflect what one would expect to support a family of four. During this period, there are no obvious transactions in the Respondent’s bank account relating to food, clothes, fuel and other day to day associated costs.

Furthermore, the Respondent’s known legitimate income is primarily from means tested social welfare payments and income which would not be of an amount or frequency that would permit the acquisition of the subject assets.

The sole ground of appeal is that the trial judge had erred in determining that the Bureau had satisfied the standard of proof pursuant to section 8(2) of the Act that the property was acquired, in whole or in part, with or in connection with property that, directly or indirectly, constitutes the proceeds of crime.

Held:

The court, in dismissing the appeal, noted that the Appellant sought to invite the court to arrive at a different conclusion on the basis of the same evidence proffered in the trial court stated:

20. *The primary ground of appeal relied upon is that the judge was wrong to conclude that CAB had discharged the onus of proof in circumstances where there was a conflict of evidence in the affidavits on both sides which was unresolved by cross-*

Part Eight
Significant Court Judgments during 2024

examination. Reliance is placed on a passage in McGrath on Evidence (3rd Ed.) at para. 2.157 which states: "So, in a case heard on affidavit, if there is a dispute of fact in relation to an issue and there is no cross-examination on the affidavits such that the trial judge cannot determine which version of events is more probable, the issue will be determined against the party bearing the burden of proof."

21. *Counsel for Ms. Cash in written submissions contends that in relation to the money earned in Australia, there was an unresolved conflict which he characterises as follows (at para. 16): "It is this money which the Respondent states was utilised over time to buy and sell horses, caravans and other goods which ultimately allowed her to purchase the Property for a sum of €100,000 in November 2018 without a mortgage".*

22. *That submission in my view is not supported by the evidence. Ms. Cash states nothing of the kind. As appears above, Ms. Cash has sworn on two separate occasions in the clearest terms that the money earned in Australia was used to buy the house. Indeed, in her second affidavit, she does so in the teeth of the clear averment by Garda Denvir that this money could not have been utilised for the purchase. Instead of engaging with that evidence, she simply restates what was sworn in her previous affidavit, despite it now being obvious that it could simply not*

be true. Accordingly, this submission is quite misconceived. In truth, in my judgment there was in fact no real conflict on the affidavits which required resolution by cross-examination. Even if it could be said that there was such conflict, as McGrath notes in the passage above, the conflict should be resolved against the party who bears the burden of proof and in this case, CAB having established a prima facie case as the judge found, that onus rested on Ms Cash.

23. *It seems to me that Ms. Cash has fallen far short of demonstrating any error in the approach of the trial judge to the evidence in this case, less still that his conclusions were untenable. The case clearly made on affidavit by the appellant was that the money for the house came from earnings in Australia. A subsequent analysis of the Australian bank accounts by CAB officers demonstrated that this could not have been the case. The uncontroverted evidence was that virtually the entirety of the monies generated in Australia had been dissipated well in advance of the purchase of the house which was based on later very substantial lodgements that remained entirely unexplained.*

24. *I cannot see how it can be said that CAB had not established a prima facie case on the basis of the evidence to which I have referred. The evidence was clear to the point of being overwhelming that there*

was no, or no legitimate, explanation forthcoming for the source of the funds used to buy the dwelling house. That being so, the onus clearly shifted to Ms. Cash to rebut that prima facie case - see in that regard the judgment of the Supreme Court in McK v D. [2004] 2 IR 470 at 491 - 492. This is precisely the approach adopted by the trial judge here and in commenting on Ms. Cash's purported rebuttal of CAB's prima facie case, he held that there was a singular lack of engagement with the CAB evidence and explanations offered which were simply put, not credible, or as the judge said "utterly unpersuasive".

Accordingly, in an unanimous judgment, the court held that there was no error on the part of the trial judge and dismissed the appeal.

Criminal Assets Bureau v. Stefan Saunders and Tammy Saunders

Appeal No. 270/2022

Court of Appeal written judgment delivered by Ms. Justice Faherty on 15th February 2024.

Neutral Citation: [2024] IECA 35

Summary

The Bureau took proceedings seeking, *inter alia*, orders pursuant to section 3 of the PoC Act against the Respondents residential property at Hazelbury Park, Dublin 15.

In the High Court proceedings, the Bureau contended that the subject property was purchased with the proceeds of the First Respondent's

criminal conduct, more particularly, on foot of his role as the leading member and directing force of an OCG specialising in armed robbery, cash-in-transit robbery and tiger kidnapping.

The High Court held that these contentions were well founded and granted the orders sought. This was appealed to the Court of Appeal on the following two bases:

1. *The Learned Trial Judge erred in fact and in law in determining that the property the subject matter of the application herein was the proceeds of crime "from activities of [the first appellant] as a member of a gang of robbers" and took into consideration evidence in relation to an allegation of criminality [in respect of] which the First Named Appellant has not been tried in accordance with Article 38 of Bunreacht na hÉireann and, as such, the findings of the Learned Trial [Judge] are in violation of the First Named Appellant's rights, in particular his right to the presumption of innocence, the right to a fair trial before a Jury and all other procedural safeguards in respect of same.*
2. *The Learned Trial Judge erred in fact and in law in determining that the delay by the Respondent in bringing forward the application pursuant to section 3, in circumstances where they had already been investigated previously by the Respondent's servants and/or agents in respect of the property transactions the subject of the herein proceedings, did not*

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Significant Court Judgments during 2024

cause a serious risk of injustice to the Appellants.

The Bureau opposed the appeal in its entirety.

Held:

In refusing the appeal, the Court of Appeal looked into the extensive evidence of criminality at the time of the purchase of the subject property.

In summarising the first ground of appeal – the court noted the Appellant further asserted that the actions of the Judge engaged the protections afforded by Articles 6(2) and 7 of the European Convention on Human Rights and Fundamental Freedoms (“the Convention”) insofar as in finding that the properties in question were funded from “activities of the [first appellant] as a member of a gang of robbers”. The Judge departed from the scope of the 1996 Act and thus crossed the threshold between civil and criminal proceedings, but without affording the first appellant the safeguards of a criminal trial.

Flaherty J. in addressing this issue quoted at length from the judgment of Keane CJ in *Murphy*

“The issue in the present case does not raise a challenge to a valid constitutional right of property. It concerns the right of the State to take, or the right of a citizen to resist the State in taking, property which is proved on the balance of probabilities to represent the proceeds of crime. In general such a forfeiture is not a punishment and its operation does not

require criminal procedures. Application of such legislation must be sensitive to the actual property and other rights of citizens but in principle and subject, no doubt, to special problems which may arise in particular cases, a person in possession of the proceeds of crime can have no constitutional grievance if deprived of their use.” (p. 153)

He considered that the United States authorities referred to in the *Murphy* judgment

“lend considerable weight to the view that in rem proceedings for the forfeiture of property, even where accompanied by parallel procedures for the prosecution of criminal offences arising out of the same events, are civil in character and that this principle is deeply rooted in the Anglo-American legal system.” (p. 153)

In considering the possible implications of Articles 6(2) and 7 of the Convention, the court referred to the Judgment of Feeney J in the *Gilligan* at para 3.6:

“...In addressing the issue as to whether or not the procedure for the preservation and where appropriate the disposal of property provided for in the Act of 1996 is to be viewed as penal in character and therefore within the ambit of Article 7.1 of the Convention, the Court adopts and follows the identification of the relevant matters for consideration which Newman J. set out in the Ashton case. Those matters had

initially been set out in the McGuffie case and were approved in the Ashton case. When one has regard to each of those matters by reference to the Act of 1996, one finds that the position is that the legislation is directed against property (i.e. in rem) rather than against a defendant or Respondent that the proceedings are heard by a civil court and that a defendant's or Respondent's guilt is not in issue and that the defendant or Respondent is not facing a criminal charge nor can he be arrested or remanded or compelled to attend and that the proceedings can lead to no criminal conviction or any finding of guilt or the imposition of any sentence and that the determination of the civil court leads to no order which could form part of a criminal record and that the proceedings are not related to any particular criminal proceedings nor can they lead to any criminal proceedings being re-opened. That analysis using and adopting the identification of relevant matters for consideration and applying those matters to the scheme and procedures of the Act of 1996 leads to the conclusion that the Act of 1996 is civil rather than penal."

54. *Feeney J. noted that in Walsh v. UK [2006] ECHR 43384/05, which dealt with a challenge to the UK Proceeds of Crime Act 2002 (legislation similar to the 1996 Act), the ECtHR held that the UK proceedings did not involve a criminal charge. He noted also that in Murphy, the Supreme Court had*

identified as a central issue for consideration whether the procedures provided for in the 1996 Act were in substance criminal in nature and that the Court had concluded they were not which provided "a further persuasive and compelling rational" for him to be satisfied that, even if the Conventions issues which had been raised were capable of review, there had been no breach of Article 7 "as the proceedings are civil and not criminal"."

In addressing whether the trial judge had trespassed into a criminal trial in substance if not in form, in making express findings regarding a specific instance of criminality (namely, a Brinks Allied cash-in-transit raid on the 30th March 2005) and in holding that even money which was declared to revenue as being from a legitimate source was the proceeds of crime.

The Court of Appeal Judgment from paragraphs 75 – 79 includes summary details of the Bureau's evidence for this contention and thereafter at paragraphs 80 - 87 outlining the Appellants response to that evidence. The court went on to conclude from para 88:

88. *As is apparent from his judgment, the Judge clearly recognised and accepted that the appellants derived some income from legitimate employment, but he also found, as he was entitled to do on the basis of the evidence the Bureau's put before him and given his rejection of the appellants'*

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- affidavit evidence for the reasons he stated, that that income could not account for the monies that passed through their hands at various times between 2005 and 2008. By way of example, the Judge (at para. 14) found an enormous differential between the appellants' legitimate source of income and their spending in the period 2003 – 2006. Moreover, albeit that the Judge accepted that the first appellant did earn some income from his trade as a plasterer, he was nevertheless satisfied that the appellants had failed to account for the enormous differential between their legitimate income and their expenditure in the period 2003-2006. In so finding, he was bolstered by the evidence of the Bureau Forensic Accountant No. 68 whose conclusions, as the judge observed at para. 110 of his judgment, were not challenged by the forensic report put in evidence by the appellants.*
89. *The Judge's findings in respect the appellants' failure to account for the differential between their income and expenditure, to borrow the phraseology of Murray J. in McCormack, augmented the evidential basis for his conclusion that the information provided by the Bureau "provides very strong and persuasive support for the beliefs of the Chief Bureau Officer that Hazelbury Park and Mayeston Lawn were acquired by [the appellants] using proceeds of crime" (para. 6), and his conclusion that "proceeds of crime from activities of [the first appellant] as a member of a gang of robbers funded a spending spree by [the appellants] on houses, cars and businesses between 2005 and 2008..." (para. 9)*
90. *That the Judge so determined, does not, in my view, on any reading of Murphy or the subsequent case law, mean (as the appellants would have it) that in reaching the conclusions he did, the Judge exceeded the scope of the 1996 Act. In truth, the appellants' arguments in support of ground 1 of their appeal are entirely dependent on the 1996 Act being penal in nature. As found by the Supreme Court in Murphy and as confirmed in subsequent authorities, it is not.*
91. *I also note the appellants' argument in their written and oral submissions that the order made under s. 3, involving as it does the deprivation of appellants' family home, "clearly constitutes a form of punishment based on the finding, outside of a criminal trial, of criminal culpability for specific criminality".*
- I find no merit in this submission. Apart altogether from the fact that the remit of the Order made under s.3 is confined to prohibiting the appellants from disposing of or otherwise dealing with the property or otherwise diminishing the value of*

the said property, the appellants have not advanced any authority for the proposition that by virtue of the subject property being their family home, the impact of the Order equates to a criminal sanction.

At the risk of repetition, the 1996 Act is civil in nature. As said in Murphy: "It concerns the right of the State to take, or the right of a citizen to resist the State in taking, property which is proved on the balance of probabilities to represent the proceeds of crime. In general such a forfeiture is not a punishment and its operation does not require criminal procedures." (p. 153)

92. *It also bears repeating that the combined effect of the decisions in Murphy and Gilligan leads invariably to the conclusion that the appellants' reliance on the Convention, and the ECtHR's caselaw they cite, is entirely misconceived.*

93. *For all of the foregoing reasons, the appellants have not made out ground 1.*

In respect of ground 2; the delay argument, the court asked of the appellant what prejudice was caused by the alleged delay.

In response, counsel for the appellant "pointed firstly to para. 62 of the judgment where the Judge essentially accepted that the first appellant had worked as a plasterer. The first limb of the asserted prejudice thus attaches to the

first appellant's time as a self-employed plasterer.

It is submitted that had the Bureau moved earlier, the first appellant would have been in a position to adduce relevant Revenue records, something that has not now open to him as he was not obliged to keep records beyond six years. It is said that the first appellant could not reasonably have been expected to keep records beyond the six-year time period. Secondly, the appellants assert that the loss of memory, and loss of contact with other people, as time goes by, has resulted in their being deprived of the opportunity of recalling events and contacting possible witnesses."

It was submitted that had the Bureau brought the proceedings earlier than they did, the appellants would have been in a far better position to refute the allegations made against them. The court accepted that a criminal associate of the Respondents, one Mr. Cass, was the target of the Bureau's initial investigation in 2007-2008 and further accepted that:

109. *While the Bureau acknowledges that the appellants had purchased the properties in question here at the time of the Bureau's 2008 investigation into Mr. Cass, and that there was a suspicion in 2007-2008 that the first appellant had an involvement with the 2005 Allied Brink robbery, it submits that there was no positive obligation on the Bureau to detect or move against the appellants at that time.*

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Significant Court Judgments during 2024

It is also the Bureau's position that the nature of investigations conducted by the Bureau under the 1996 Act are wide-ranging, and that there is no obligation on it to conduct an investigation at any specific time.

The Court of Appeal went on to state:

110. *There is no statute of limitations applicable to the proceeds of crime, as affirmed by Feeney J. in Gilligan [2011] IEHC 464. Moreover, this has been put beyond doubt by s.10 of the Proceeds of Crime (Amendment) Act 2005 which provides: "For the avoidance of doubt, it is hereby declared that section 11(7) of the Statute of Limitations 1957 does not apply in relation to proceedings under the [1996 Act]".*

111. *The issue has also been addressed by the decision in Criminal Assets Bureau v. Walsh [2021] IEHC 457. There it was argued that proceedings under s. 3 of the 1996 Act were time-barred by reason of s.9(2)(b) of the Civil Liability Act 1961.*

That argument was rejected by the High Court (Owens J.). He stated: "The 1996 Act confers a special jurisdiction to make a determination relating to the status of property. These proceedings do not relate to "any cause of action" of a type which can be said to have "survived against the estate of a deceased

person" within s.9(2) of the 1961 Act." (para. 2)

112. *Owen J. elaborated on this at para. 24 where he essentially distinguished between "causes of action" for the recovery of money or property or claims for damages or to enforce private rights (to which s.9(2) of the 1961 Act would ordinarily apply) and sections 2 and 3 of the 1996 Act which, he said, "give the Bureau special public law rights to apply to seek adjudication that property has the status of being the proceeds of crime". At para. 27, citing the decision of the Supreme Court in Murphy, he went on to state that "[t]he policy of the 1996 Act is that there is no right of enjoyment of proceeds of crime or of assets derived from proceeds of crime" and "benefits of criminal activity are not regarded by public law as being the property of their holder".*

113. *There is therefore no case to be made here that any statute of limitations or other temporal restriction applies to the 1996 Act and, in fairness, counsel for the appellants conceded as much. Counsel's emphasis was on the prejudice caused to the appellants which, it is said, arises as a result of the Bureau not having made the s.3 application sooner.*

As a matter of principle, I am prepared to say that prejudice because of delay, if established, could in certain circumstances

constitute “a serious risk of injustice” such as would mandate a court not to make an order under s.3 of the 1996 Act. However, any such claim of prejudice would, in my view, have to be particularly compelling given, as Owens J. described in the Criminal Assets Bureau v. Walsh, the “special public law rights” which the Bureau enjoys under the 1996 Act.

114. *Turning, therefore to the prejudice which is alleged here: insofar as the appellants contend that had the first appellant been investigated in or about 2007-2008, he would have been in a better position to refute the case being made against him, I note, in the first instance, that the first appellant has not put on affidavit that he has sustained prejudice as a result of the delay the appellants allege has occurred.*

Furthermore, insofar as the appellants refer to the human aspect of the loss of memory due to the passage of time, I am constrained to agree with the Bureau’s characterisation of this assertion as entirely generic in nature, in the absence of any affirmative evidence from the appellants stating what was actually lost to them by reason of the Bureau not moving earlier than it did.

Thus, for those reasons, I do not find that the circumstances of this case establish that a serious risk of injustice would arise from the

making of the Order. Accordingly, the Judge did not err in holding likewise.

115. *Ground 2 has not been made out, in my view.*

As a result, the court dismissed the appeal reaffirming the order pursuant to section 3(1) of the PoC Act in respect of the subject assets and granted costs in favour of the Bureau.

J.S.S., J.S.J., T.S., D.S. & P.S. – v- A Tax Appeal Commissioner

Criminal Assets Bureau (Notice Party)

High Court Record No. 2023 No. 179 JR

High Court written judgment delivered by Mr. Justice Owens on 30th July 2024.

Neutral Citation: [2024] IEHC 565

Summary

In March 2016, a Revenue Bureau Officer issued income tax assessments against each of the applicants in respect of tax years between 2008 and 2014. These assessments estimated income tax due under Schedule D of the TCA1997 as amended (TCA).

Some of these assessments were revisions of assessments which related to tax returns which the applicants had themselves made in respect of those tax years. All of the assessments were based on a view that the applicants had failed to comply with self-assessment requirements relating to Schedule D income.

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The applicants claimed that they were not tax-resident in the State between 2008 and 2014. They stated that they were working abroad as nomadic tarmac contractors and that any income earned by them from trade within the State during that period was not taxable in their hands because they had no agent within the State during that period. They claim that because they were not tax-resident in Ireland, they are not chargeable for tax on profits earned from trading abroad during those years.

They asserted that the issue of whether they were chargeable persons by reference to whether or not they were tax-resident “goes to jurisdiction.” They further asserted that the Bureau is obliged to prove to the Appeals Commissioners that they were resident in the State during the relevant tax years “to show that they have jurisdiction to raise an assessment on that person” before the Appeals Commissioners can decide whether or not to assume jurisdiction to deal with their appeals.

Thus, these proceedings constituted an application for judicial review challenges the validity of a decision by a Tax Appeal Commissioner that it is for the applicants to establish in evidence that they were not “chargeable persons” to enable her to determine whether their appeals against tax assessments are admissible.

Held:

In dismissing the application and refusing the relief sought, the High Court from paragraph 5 first highlighted that such a contention would fundamentally

undermine the enforcement of tax obligations:

5. *If this contention is correct, it will follow that when any person who has been assessed for income tax asserts in an appeal from that assessment that he or she was not a “chargeable person” during the tax year covered by that assessment, the Revenue authorities must, as a preliminary step in that appeal process, prove that the person concerned was a “chargeable person.”*
6. *Appellants against income tax assessments might make a case that they are not chargeable for tax because they did not engage in any trading activity during the tax years covered by assessments. If the applicants are correct, all of the points which they make in this litigation would also apply to that circumstance.*
7. *This would drive “a coach and four” through the tax assessment and appeals provisions of the Taxes Consolidation Act 1997 (the TCA).*

One of the issues raised in the application was the fact that in order for appeals to be admitted into the TAC, the appellants were obliged to file their own tax returns for the relevant years and pay the tax due on those returns. In this instance, the TAC decided that persons who generate income from trading in the State during tax years when they are not tax-resident are not chargeable to tax in respect of profits because any tax assessment may

only be raised in the name of their agent within the State (s. 1034 TCA).

However, in order to admit the appeals without requiring the taxpayers to make returns, it is necessary for them to demonstrate that they were not tax-resident during the tax years specified. This decision was made on the 29th June 2022 however, a further hearing took place on the 10th October 2022 whereupon the applicants tried to reopen the decision that the burden of proof was on the applicants to demonstrate that they were not tax resident.

The applicants, in reopening this determination sought to rely on the decision of the United Kingdom Special Commissioners in *Untelrab Ltd v. McGregor (Inspector of Taxes) [1996] STC (SDC) 1*.

However, they did not succeed in persuading the Appeals Commissioner to change her mind. She decided that they must prove their non-resident tax status. She gave this decision on 1st December 2022.

The High Court Judgment set out the narrow jurisdiction of the TCA in adjudicating as to whether the correct amount of tax has been assessed citing Murray J. in *Lee* at page 398 stating “*enjoy neither an inherent power of any kind, nor a general jurisdiction to enquire into the legal validity of any particular assessment*”.

Furthermore, it noted that the onus of proof applies to the Appellant in most of

the other issues to be determined by the TAC. And noted from a practical perspective that the Appellant is the person best placed “*to evidence their, income, assets, presence within the State and business affairs*”.

The court noted that it was always open to the applicants to challenge the raising of the impugned assessments by way of judicial review however, it further noted this was not done in this instance and thus such [applicants] *cannot succeed in shifting their obligation to displace the assessments by establishing in their appeals that they were not tax resident by means of a collateral attack based on what they term “jurisdictional grounds.” [Para 98.]*

In considering and ultimately dismissing the authorities of *Untelrab* and *Cesena Sulphur Co Ltd v. Nicholson (Inspector of Taxes) (1876) 1 L.R Exch 428* relied upon by the Applicants as weak authority for the reversal of the onus, the court stated from para 110:

110. *Where statute throws on a person an obligation to prove something, as is the case in an appeal against a tax assessment under Part 40A of the TCA, it is impossible to suggest that the onus should be the other way. The applicants have pointed to no provision in the TCA which could support their contention that individuals who claim not to be tax resident are entitled to this special treatment.*

111. *Counsel for the Bureau was unable to point to any authority which*

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specifically overruled Untelrab. However, it is clear that the approach of the Special Commissioners in Untelrab was incorrect. They failed to appreciate that the statutory assessment and appeals structure assumes that a tax assessment is valid in all respects which touch on tax liability. This includes an assumption that a person assessed for tax for any year of assessment was tax-resident in any case where that issue may become relevant.

112. *While Untelrab was cited at page 994 of the 4th Edition of Tiley's Revenue Law as authority for the proposition that the burden of proof is on Revenue to establish that a taxpayer is resident in the UK, this view does not appear to represent the current UK thinking on that issue: see for example the decisions of the First-tier Tribunal (Tax Chamber) in Chapman v. Commissioners for HM Revenue and Customs [2018] WLUK 536 and Development Securities (No 9) Ltd and others v. Commissioners for HM Revenue and Customs [2017] UKFTT 565 (TC).*

113. *In this case the applicants want to make a positive case that they have no liability to tax by reason of their non-residence for tax purposes. They have all the information which may support their contention that in any of the tax years covered by these assessments they were not present in Ireland for 183 days or more or*

for more than 280 days or more in that tax year and the preceding tax year taken together: see s.819(1) of the TCA.

114. *The statutory assessment and appeals structure in the TCC draws no distinction between validity of an income tax assessment on the basis of tax residence and validity on any other basis relating to taxation, such as absence of trade or disputed interpretation of a taxation provisions. The onus is always on a party appealing or otherwise challenging a tax assessment to adduce evidence on any disputed issue of fact relevant to any case being made as to why that tax assessment should be disturbed. The Appeals Commissioners determine what facts are proved then apply the law to the facts proved or admitted.*

Following that the court dismissed the application for judicial review and awarded costs in favour of the Bureau.

Part Nine

National and International developments

The International Perspective

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

Asset Recovery Office (ARO)

The Bureau is the designated Asset Recovery Office (ARO) in Ireland. Following a European Council Decision in 2007, Asset Recovery Offices were established throughout the European Union to allow for the exchange of intelligence between law enforcement agencies involved in the investigation, identification and confiscation of assets deemed to be the proceeds of criminal conduct.

As part of its commitment as an Asset Recovery Office, the Bureau actively participated in the ARO Network in 2024. The Bureau Legal Officer Kevin McMeel and Detective Inspector Barry Butler attended two (2) ARO meetings in Brussels in March and November 2024.

During 2024, the Bureau received one hundred and six (106) requests for assistance. The Bureau was able to provide information in respect of all these requests. The requests were received from seventeen (17) countries worldwide.

During 2024, the Bureau further utilised this network and sent thirty three (33) requests to seventeen (17) different countries worldwide compared to thirty four (34) requests to fourteen (14) countries during 2023.



ARO Logo

International Operations

From an operational perspective, the Bureau continues to be involved in a number of international operations. The Bureau's engagement in such operations can vary depending on the circumstances of the case. It may include providing ongoing intelligence in order to assist an investigation in another jurisdiction.

More frequently, it will entail taking an active role in tracking and tracing individual criminal targets and their assets in conjunction with similar agencies in other jurisdictions.

Europol

Europol acts to support its Member States in preventing and combating all forms of serious, international and organised crime. During 2024, the Bureau continued to work with Europol on a number of live investigations.



Europol Logo

Part Nine

National and International developments

Interpol

Interpol is an agency comprised of the membership of police organisations in one hundred and ninety six (196) 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 2024.



Interpol Logo

CARIN

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

The objective of the conference was to present recommendations dealing with the subject of identifying, tracing and seizing the profits of crime.

One of the recommendations arising in the workshops was to look at the establishment of an informal network of contacts and a co-operative group in the area of criminal asset identification and recovery. The Camden Assets Recovery Inter-agency Network (CARIN) was established as a result.

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

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



CARIN Logo

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

In 2024, CARIN marked its twentieth year in operation since its official launch in 2004. During 2024, the Bureau actively participated in the CARIN Network.

The Annual General Meeting was held in Paris on 20th – 22nd November 2024 and was attended by the Chief Bureau Officer Michael Gubbins, Bureau Legal Officer Kevin McMeel and Detective Inspector Barry Butler.

Anti-Money Laundering Steering Committee (AMLSC)

During the course of 2024, the Bureau participated in the Anti-Money Laundering Steering Committee on eight (8) occasions. The purpose of the AMLSC is to provide a national cross sectoral forum for the oversight and active review of Ireland's AML/CFT framework.

Relationship with External Law Enforcement Agencies

The Bureau continues to enjoy strong co-operation with its international law enforcement partners.

The UK, in particular, being the only country with which Ireland shares a land frontier is of particular significance. The Bureau therefore continues to develop and strengthen the relationship between it and UK law enforcement agencies.

Cross Border Joint Agency Task Force (JATF)

The establishment of the Cross Border Joint Agency Task Force was a commitment of the Irish and British Governments in the 2015 Fresh Start Agreement and the Task Force has been operational since early 2016.

This Joint Agency Task Force consists of a Strategic Oversight Group which identifies and manages the strategic priorities for combatting cross-jurisdictional organised crime and an Operations Coordination Group which coordinates joint operations and directs the necessary multi-agency resources for those operations.

The Cross Border Joint Agency Task Force brings together the relevant law enforcement agencies in both jurisdictions to better coordinate strategic and operational actions against cross border organised crime groups.

The Task Force comprises Senior Officers from An Garda Síochána,

Police Service of Northern Ireland, Revenue Customs, His Majesty's Revenue and Customs, the Bureau and the National Crime Agency (who have the primary role in criminal assets recovery in the United Kingdom).



On occasion, other appropriate law enforcement services are included, (such as environmental protection agencies and immigration services) when required by the operations of the Task Force. The Bureau participated in two (2) operational meetings in May and October 2024 in relation to the Joint Agency Task Force.

The Bureau provided reports to the Operations Coordination Group on the status of the relevant investigations in advance of both meetings and is involved in a number of investigations being conducted under the Joint Agency Task Force.

Visits to the Bureau

The success of the Bureau model continues to attract international attention. During 2024, the Bureau welcomed national and international delegations and agencies, both in person and online, covering a range of disciplines.

The Bureau's continued involvement in investigations having an international dimension presents an opportunity to both contribute to and inform the

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National and International developments

international law enforcement response to the ongoing threat from transnational organised criminal activity.

In addition, this engagement provides an opportunity for the Bureau to share its experience with its international partner agencies.

The Bureau also gave a number of presentations to various agencies, details of which are outlined as follows:

Annual Crime Foreign Law Enforcement Community Conference

The Chief Bureau Officer and Detective Superintendent Dalton attended the Annual Crime Foreign Law Enforcement Community Conference in the Irish Embassy, London in January 2024.

The conference was attended by over 160 police and intelligence personnel representing 40 countries.

The conference, in part, facilitates the ongoing collaboration between the Bureau and our international partners in the Foreign Law Enforcement Community (FLEC) in London.

United States Homeland Security

Detective Superintendent Dalton met with a representative from the Homeland Security Investigations Office, U.S Embassy in Dublin on the 8th February 2024.

This meeting enabled the Bureau to forge stronger working relationships with our U.S counterparts.

Hong Kong Delegation

The Garda National Economic Crime Bureau hosted nine officers from the Hong Kong Commercial Crime Bureau on the 22nd February 2024.

Senior Bureau Officers were invited to attend and make a presentation to the Hong Kong delegation on the work of the Bureau.

Cross-Border Police Conference

Senior Bureau Officers attended the Cross-Border Police Conference at the Farnham Estate in Co. Cavan on the 27th and 28th February 2024. The conference was attended by senior officers from each police service and our partner law enforcement agencies. The theme of the conference was “*Current Trends and Emerging Risks*”.

FBI Mutual Assistance Unit

Bureau Officers attended a conference hosted by the Garda National Bureau of Criminal Investigation and met with representatives from the FBI International Operations, Department of Justice Office of International Affairs, US and the FBI Legal Attaches based in London on the 5th March 2024. The conference focused on the requirements for Mutual Legal Assistance Requests to the United States.

Meeting with Jerad Larson, British Columbia via zoom

The Chief Bureau Officer Michael Gubbins, Bureau Legal Officer Kevin McMeel and Detective Superintendent Seamus Dalton met virtually with Mr Jerad Larson of British Columbia on the

Part Nine National and International developments

29th April 2024 to discuss beneficial topics and to enhance our working relationships with our counterparts in this area.

European Anti Financial Crime Summit

The Chief Bureau Officer was invited to speak at the European Anti-Financial Crime Summit held in the RDS, Dublin Ireland on 16th May 2024 and gave a workshop on Financial Crime and Asset Recovery.



CBO Michael Gubbins presenting at the European Anti Financial Crime Summit in May 2024 [Photo Credit: www.amlintelligence.com]

Department of Children, Equality, Disability, Integration and Youth

The Chief Bureau Officer attended a meeting with officers from the Department of Children, Equality, Disability, Integration and Youth on the 17th May 2024 to discuss the governance structures within the Bureau.



An Roinn Leanai, Michumais agus Comhionannais
Department of Children, Disability and Equality

ODPP Uganda Delegation

The Chief Bureau Officer welcomed a delegation of ten (10) personnel from the Office of the Director of Public

Prosecutions, Uganda on the 12th September 2024 who were visiting Ireland on a strategic engagement and learning visit and were hosted by the Irish Office of the Director of Public Prosecutions.

The Bureau was happy to address the Ugandan Director of Public Prosecutions (DPP), Assistant DPP, Chief State Attorney, a police officer attached to the Counterterrorism Unit and members of the Irish Embassy based in Uganda on the work of the Bureau.



DPP (Uganda) Logo

Compliance Institute Annual Conference

The Chief Bureau Officer was delighted to be a keynote speaker at the Compliance Institute Annual Conference in the Aviva Stadium on the 1st October 2024. The theme of the conference for 2024 was “*Embracing The Challenge of Change*”.



Conference Logo

Asset Recovery and Management Agency (ARMA) Ukraine

The Chief Bureau Officer Michael Gubbins, Bureau Legal Officer Kevin

Part Nine

National and International developments

McMeel and Detective Inspector Barry Butler were delighted to meet with representatives from the Asset Recovery and Management Agency (ARMA) Ukraine.

This side meeting took place during the Camden Assets Recovery Interagency Network (CARIN) General Assembly in Paris on the 21st November 2024 and focussed on discussing joint efforts in the fight against financial crime and corruption.



Representatives from ARMA and CAB
Photo Credit: <https://arma.gov.ua>

Europol

The Chief Bureau Officer attended a virtual conference hosted by Europol on the 4th December 2024 and gave a presentation on topics relating to non-conviction based forfeiture investigations, multi-agency approach to tackle the proceeds of crime and gave examples of successful cases.

High Level Meetings

A number of high level meetings took place in 2024, included as follows:

Ambassador of Colombia to Ireland

The Bureau was delighted to welcome the Ambassador of Colombia to Ireland

His Excellency Ruiz Blanco on the 30th January 2024 and give a presentation on the work of the Bureau and how it successfully carries out its remit to deny and deprive criminals of their ill-gotten gains, both nationally and internationally.



From L-R: Detective Superintendent Seamus Dalton, His Excellency Ruiz Blanco and Detective Inspector Barry Butler

Justice Sectors Leaders Conference

The Chief Bureau Officer Michael Gubbins was delighted to attend the Justice Sectors Leaders Conference in Dublin Castle on 22nd March 2024.

Meeting with IRLI and Margaret Chitundu, Zambia

The Bureau welcomed the visit of Margaret Chitundu, Head of the Financial Crimes Unit in the Zambian Office of the Director of Public Prosecutions and Mr Gilbert Phiri, Director of Public Prosecutions in Zambia to Bureau offices on the 18th June 2024.

The visit allowed the opportunity for Bureau Officers to explain the workings

of the Bureau, the setup of the Bureau and facilitated a meeting with staff from the Bureau's Asset Management Office.



From L-R: Mr Norville Connolly, Country Director Zambia, IRLI, Detective Superintendent Seamus Dalton (CAB), Mr Francis Cassidy (Former CAB Bureau Legal Officer), Ms Margaret Chitundu, Head of the Financial Crimes Unit (Zambian DPP Office) and Michael Gubbins, Chief Bureau Officer (CAB)

8th Annual Justice Sector Agency Roundtable

The Chief Bureau Officer was delighted to join the the Department for the 8th Annual Justice Sector Agency Roundtable at Farmleigh House on 26th September 2024, the theme of which was *"Change and Challenge: Public Service in the Modern World"*.

Media Interviews

To further raise the profile of the Bureau, the Chief Bureau Officer gave a number of interviews to media organisations, samples of which are outlined below:

- 25/03/2024: Irish Examiner Newspaper article entitled *"Violence, intimidation, addiction behind all that bling"*

- 24/08/2024: Irish Independent Newspaper article entitled *"Criminal Assets Bureau investigating 1,450 targets with hotspots revealed across country"*.
- 26/08/2024: Irish Independent Newspaper article entitled *"Criminal Assets Bureau seizes three houses in four days in 'strong message' to criminals"*.

New York Times Interview

The Chief Bureau Officer was interviewed by Sandra Jordon of the New York Times on the 12th November 2024 in relation to CAB's second bespoke online auction held in December 2024.

The Chief Bureau Officer discussed and showcased some of the assets for sale which included fifteen high end Rolex watches, a Birkin Handbag by Hermès, women's shoes including Christian Louboutin's and Jimmy Choo's. The article was published on the 29th January 2025.

Radio & TV Programmes

Drivetime, RTE Radio 1

The Chief Bureau Officer participated in an interview with Cormac O'Hara on Drivetime for RTE Radio 1 on the 27th March 2024 wherein he outlined the establishment of the Bureau and the process of how the Bureau deny and deprive criminals of their ill-gotten gains. This interview can be listened to on the following link:

<https://www.rte.ie/radio/podcasts/22376758-cab-chief-detective-michael-gubbins-details-the-pr/>

Part Nine

National and International developments

Newstalk

The Chief Bureau Officer attended the studios of Newstalk Radio in Digges Lane on the 4th April 2024 and discussed the workings of the Bureau.

Prime Time

The Chief Bureau Officer was interviewed by Barry Cummins for RTE's "Prime Time" programme on 4th October 2024 entitled "*Decrypted: How Irish gangs fell foul of hacked phone apps*". The Chief Bureau Officer discussed the Bureau's efforts in relation to known gangland figure Thomas "Bomber" Kavanagh. This episode of Prime Time aired on the 22nd October 2024.

Drivetime, RTE Radio 1

The Chief Bureau Officer was invited to attend and take part in an interview with Drivetime on RTE Radio 1 on the 8th October 2024. During the interview, the Chief Bureau Officer discussed the work of the Bureau and showcased a selection of high value assets. This interview can be listened to on the following link:

<https://www.rte.ie/radio/podcasts/22440448-cab-chiefs-michael-gubbins-on-the-proceeds-of-crim/>

Podcasts

Episode 4 of The Garda Podcast

The Chief Bureau Officer participated in "*The Garda Podcast*" with Patrice Harrington in 2024.

The Chief Bureau Officer explained that the Bureau is an independent statutory body and is made up by its multi-agency personnel. He also discussed,

among other things, the work carried out by Bureau Officers, the most common and valuable items seized and how the public can contact the Bureau. The Garda Podcast can be downloaded on Spotify, Apple Podcasts and all major platforms.

Social Media Activities

The Criminal Assets Bureau oversees three official social media channels: Facebook, Instagram, and X (formerly Twitter).



@criminalassetsbureau



@criminalassetsbureau



@criminalassets

The social media channels are used to tell the Bureau's story by promoting our various nationwide activities and items seized by Bureau Officer.

Part Ten

Protected Disclosures Annual Report

Protected Disclosures Act 2014

Section 22 of the Protected Disclosures Act 2014 requires every public body to prepare and publish a report, not later than the 30th June, in relation to the preceding year's information, relating to protected disclosures.

No protected disclosures were received by the Bureau in the reporting period up to the 31st December 2024.

Integrity at Work Pledge

The Bureau signed the 'Integrity at Work' pledge in June 2021. This pledge is a public statement of the Bureau's commitment to fostering a workplace that supports concerns raised of any wrongdoing.

In this regard, one Bureau Officer attended the Integrity at Work (IAW) Forum hosted by Transparency International (Ireland) Limited.



Part Ten
Protected Disclosures Annual Report

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Conclusions

In 2024, the Bureau exercised its statutory remit to pursue the proceeds of criminal conduct. In order to do this, the Bureau utilises the provisions of the Proceeds of Crime Act 1996 as amended, together with Revenue and Social Welfare legislation.

The Bureau saw the introduction of the new Social Welfare (Miscellaneous Provisions) Act 2024 which empowers Social Welfare Bureau Officers to issue a notice of attachment without the requirement to wait a specified period. Social Welfare Bureau Officers now have powers similar to that of their Revenue colleagues within the Bureau regarding attachments. This new power will increase the Bureau's reach and further support the Bureau's remit to deny and deprive criminals of the proceeds of crime.

The Bureau continued to target assets deriving from a variety of suspected criminal conduct including drug trafficking, fraud, theft, burglary, money laundering, prostitution and human trafficking.

The Bureau monitors and targets emerging trends such as the use of the motor trade to conceal criminal assets as well as the use of cryptocurrency for asset transfer and international fraud.

Throughout 2024, the Bureau placed particular emphasis on targeting the criminal groups engaged in serious and organised crime, as well as property crime, such as burglaries and robberies.

A particular focus of the Bureau's activities centres upon rural crime and a number of the Bureau's actions were in support of law enforcement in Regional locations.

The investigations conducted by the Bureau and the consequential proceedings and actions resulted in sums in excess of €17.052m being forwarded to the Central Fund, which can be broken down as follows:

- €3.117m remitted to the Exchequer under the Proceeds of Crime legislation
- €0.566m remitted in Social Welfare recoveries
- €13.368m collected as a result of Revenue enforcement procedures and tax agreements

Total Monies returned by CAB in 2024	
Returned under CAB remit i.e., Proceeds of Crime, Revenue and Social Welfare legislation	17,052,458
Totals	17,052,458

At an international level, the Bureau has maintained strong links and has continued to liaise with law enforcement and judicial authorities throughout Europe and worldwide.

During 2024, the Bureau was involved in a number of investigations relating to criminal conduct by organised crime groups in the border region.

Conclusions

The Bureau continues to develop its relationship with a number of law enforcement agencies with cross-jurisdictional links, most notably, Interpol, Europol, His Majesty's Revenue & Customs, the National Crime Agency in the UK, the CARIN Network, the Australian Federal Police, Homeland Security Investigations and the US Attorney's Office.

As the designated Asset Recovery Office (ARO) in Ireland, the Bureau continues to develop law enforcement links with other EU Member States.

The Bureau seeks input from representatives of the various agencies attached to CAB in developing its Strategic Plan. These include representatives from An Garda Síochána, Office of the Revenue Commissioners, Department of Social Protection and the Department of Justice, Home Affairs and Migration. The development of the Strategic Plan has been guided and informed by the Mission of each of the partner agencies. The Plan is reviewed/challenged by the Department of Justice, Home Affairs and Migration prior to being signed off. The Bureau's Performance Delivery Agreement is informed by our Strategic document.

The formal Admissions Group, established in 2018, continues to support the work of the Intelligence and Assessment Office (IAO) in advising the Chief Bureau Officer on the selection of targets for full investigation. The heart of the CAB model continues to be the multi-disciplinary team where professionals work together for the

common purpose of denying and depriving criminals of their ill-gotten gains.

One of the key strengths of the Bureau is its collaboration with other organisations to support its activities. The Bureau could not undertake its activities without the support of many sections of An Garda Síochána, including units under the Organised and Serious Crime, the Emergency Response Unit, Regional Armed Support Unit, local Divisional personnel and the Garda Press Office.

In addition, the Bureau receives excellent assistance from many sections of the Office of the Revenue Commissioners and in particular, the Revenue Solicitor and the Investigation, Prosecution, Frontier Management Division and the Customs Dog Units.

Officers from various sections of the Department of Social Protection have assisted the Bureau in matters of mutual interest.

Our colleagues in the Department of Justice, Home Affairs and Migration provide excellent advice and support to the Bureau with particular emphasis on human resources, finance, governance, audit and risk. We continue to work with the Department in the areas of legislative and policy changes and in the securing of new suitable accommodation that will enable the Bureau to carry out its statutory remit.

Appendix A

Objectives & functions of the Bureau

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

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

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

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

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

- (a) in accordance with Garda functions, for the purposes of the confiscation, restraint of use, freezing, preservation or

seizure of assets identified as deriving, or suspected to derive, directly or indirectly, from criminal conduct

- (b) under the Revenue Acts or any provision of any other enactment, whether passed before or after the passing of this Act, which relates to revenue, to ensure that the proceeds of criminal conduct or suspected criminal conduct are subjected to tax and that the Revenue Acts, where appropriate, are fully applied in relation to such proceeds or conduct, as the case may be,
- (c) under the Social Welfare Acts for the investigation and determination, as appropriate, of any claim for or in respect of benefit (within the meaning of Section 204 of the Social Welfare (Consolidation) Act, 1993) by any person engaged in criminal conduct, and
- (d) at the request of the Minister for Social Welfare, to investigate and determine, as appropriate, any claim for or in respect of a benefit, within the meaning of Section 204 of the Social Welfare (Consolidation) Act, 1993, where the Minister for Social Welfare certifies that there are reasonable grounds for believing that, in the case of a particular investigation, Officers of the Minister for Social Welfare may be subject

Appendix A
Objectives & functions of the Bureau

to threats or other forms of
intimidation,

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

(2) In relation to the matters referred to in subsection (1), nothing in this Act shall be construed as affecting or restricting in any way—

- (a) the powers or duties of the Garda Síochána, the Revenue Commissioners or the Minister for Social Welfare, or
- (b) the functions of the Attorney General, the Director of Public Prosecutions or the Chief State Solicitor.

Appendix B

Statement of Internal Controls

Scope of Responsibility

On behalf of the Criminal Assets Bureau I, as Chief Bureau Officer, acknowledge responsibility for ensuring that an effective system of internal control is maintained and operated. This responsibility takes account of the requirements of the Code of Practice for the Governance of State Bodies (2016).

I confirm that a business plan is agreed annually by the Senior Management Team (SMT) and is submitted to the Assistant Secretary, Department of Justice, Home Affairs and Migration.

I confirm that an Oversight Agreement between the Bureau and the Department of Justice, Home Affairs and Migration covering the years 2023 – 2025 is in place and is subject to ongoing review.

I confirm, that the Annual Report and Compliance Statement have been submitted to the Minister for Justice, Home Affairs and Migration.

Purpose of the System of Internal Control

The system of internal control is designed to manage risk to a tolerable level rather than to eliminate it. The system can therefore only provide reasonable and not absolute assurance that assets are safeguarded, transactions are authorised and properly recorded and that material errors or irregularities are either prevented or detected in a timely manner.

The system of internal control, which accords with guidance issued by the Department of Public Expenditure, NDP Delivery and Reform has been in place in the Criminal Assets Bureau for the year ended 31st December 2024 and up to the date of approval of the financial statements.

Capacity to Handle Risk

The Criminal Assets Bureau reports on all audit matters to the Internal Audit Unit in the Department of Justice, Home Affairs and Migration and has in place a Bureau Audit and Risk Committee (ARC). The ARC of the Bureau met on four occasions during the year 2024.

The ARC has developed a risk management policy which sets out its risk appetite, the risk management processes in place and details the roles and responsibilities of staff in relation to risk.

The policy was issued to all Managers within the Bureau who were advised of the necessity to alert senior management of emerging risks and control weaknesses and to assume responsibility for risk and controls within their own area of work.

Risk and Control Framework

The Criminal Assets Bureau implemented a Risk Management System which identified and reported key risks and the management actions taken, as far as possible, to mitigate those risks.

Appendix B

Statement of Internal Controls

A Risk Register is in place in the Criminal Assets Bureau which identifies the key risks facing the Bureau and these are identified, evaluated and graded according to their significance. The register is reviewed and updated by the ARC on a quarterly basis. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level. The Risk Register details the controls and actions needed to mitigate risks and responsibility for operational controls assigned to specific staff.

In respect of the Bureau, I confirm that a control environment containing the following elements is in place:

- procedures for all key business processes are documented
- financial responsibilities are assigned at management level with corresponding accountability
- an appropriate budgeting system is in place, with an annual budget which is kept under review by senior management
- systems aimed at ensuring the security of the information and communication equipment systems;
- systems to safeguard the Bureau's assets
- the National Shared Services Office provide Payroll Shared Services to the Bureau

Ongoing Monitoring and Review

During the period covered by the 2024 Financial Statements, formal procedures were implemented for monitoring key controls. Control deficiencies were communicated to those responsible for

taking corrective action and to management, where relevant, in a timely way.

I confirm that the following monitoring systems were in place in respect of the Criminal Assets Bureau for 2024:

- key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies
- an annual audit of financial and other controls has been carried out by the Department of Justice, Home Affairs and Migration's Internal Audit Unit
- reporting arrangements have been established at all levels where responsibility for financial management has been assigned
- regular reviews by senior management of periodic and annual performance and financial reports take place, which indicate performance against budgets/forecast

Procurement

I confirm that the Criminal Assets Bureau has procedures in place to ensure compliance with current procurement rules and guidelines and that during the year 2024 the Criminal Assets Bureau complied with those procedures.

Review of Effectiveness

I confirm that the Criminal Assets Bureau has procedures in place to monitor the effectiveness of its risk management and control procedures. The Bureau's

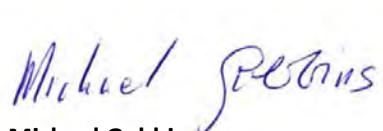
monitoring and review of the effectiveness of the system of internal control was informed by the work of the internal ARC, the Internal Audit Unit of the Department of Justice, Home Affairs and Migration and the Comptroller and Auditor General. The ARC, within the Criminal Assets Bureau, is responsible for overseeing the internal control framework.

During 2024 the Internal Audit Unit of the Department of Justice, Home Affairs and Migration conducted an audit at the Criminal Assets Bureau on financial and other controls, in line with their annual programme of audits, to provide assurance to the Audit Committee of Vote 24 (Justice). The next internal audit of the Bureau's financial and other controls is due to take place in Q1, 2025.

During 2024 the Comptroller and Auditor General carried out an audit on the 2023 Financial Statements. No material issues were reported. During 2025, the Comptroller and Auditor General will conduct an audit on the 2024 Financial Statements.

Internal Control Issues

No weaknesses in internal control were identified in relation to 2024 that require disclosure in the Financial Statements.



Michael Gubbins
Chief Bureau Officer
June 2025

Appendix B
Statement of Internal Controls

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Appendix C

2024 Year in Review

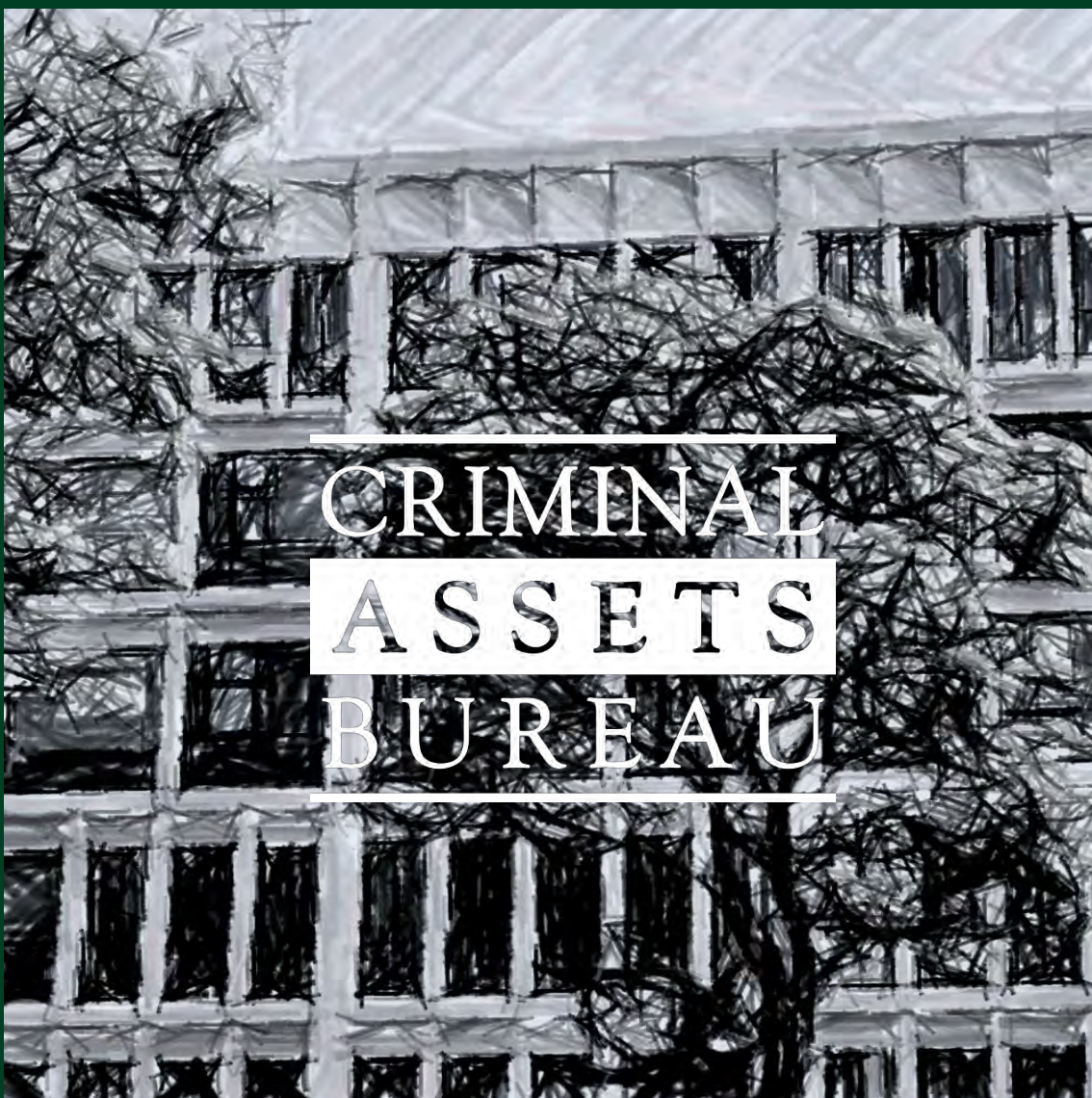


Appendix A
Objectives & functions of the Bureau

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Notes

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