

CRIMINAL ASSETS BUREAU

Annual Report

CRIMINAL ASSETS BUREAU ANNUAL REPORT 2023



Criminal Assets Bureau
Walter Scott House
Military Road
Dublin 8
D08 HE2P
Ireland

Tel: +353 1 666 3266
Email: info@cab.ie
X: [@criminalassets](https://twitter.com/criminalassets)
Facebook: www.facebook.com/criminalassetsbureau
Instagram: [@criminalassetsbureau](https://www.instagram.com/criminalassetsbureau)

www.cab.ie
www.anbiúroumschómhainnícoiriúla.ie

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

Dear Minister

In accordance with the provisions of section 21 of the Criminal Assets Bureau Act 1996, I am pleased to present to you the 2023 Annual Report of the Criminal Assets Bureau.

2023 was a busy and positive year for the Bureau which saw the Bureau achieve seventeen of its eighteen performance delivery targets for the year.

I note that the Bureau conducted forty six search operations consisting of one hundred and eighty eight individual searches in twenty two 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 thirty five Divisional Asset Profilers were newly trained in 2023.

The Bureau's efforts on focusing on strong cooperation 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 own social media channels and also through the Garda Press Office and has demonstrated the utmost professionalism in this area.

During 2023, the Bureau focused on all crimes involving wealth acquisition and returned in excess of €8.651m to the Exchequer.

In addition to which, the Bureau also returned in excess of €1.2m to the office of the Director of Public Prosecutions in the CC case.

In total, for the year 2023, the Bureau denied and deprived criminals of their ill-gotten gains to the sum of €9.8m million.

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

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

Dear Commissioner

It is my pleasure to deliver the 28th Annual Report of the Criminal Assets Bureau for the calendar year 2023. This report is submitted for presentation to the Minister for Justice pursuant to the provisions of section 21 of the Criminal Assets Bureau Act 1996.

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

2023 was a positive year, seeing the Bureau achieve seventeen of its eighteen performance delivery targets for the year.

During the year, the Bureau continued to focus on the development of the Divisional Asset Profiler Network through the liaison with Divisional Asset Profilers. The Bureau delivered training to thirty five new Divisional Asset Profilers.

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

During 2023, twenty three new applications were brought before the High Court under the Proceeds of Crime legislation.

Once again, the majority of these actions related to the proceeds of drug trafficking. Other common underlying criminality includes burglary and money

laundering. The Bureau will consider investigation into any criminal conduct which involves the acquisition of wealth.

In 2023, the value of assets under the new proceeds of crime cases commenced by the Bureau ranged in value from €10,915 to €1,456,887.

Proceeds of crime actions, together with actions under the Revenue and Social Protection provisions, yielded in excess of €8.6 million to the Exchequer in 2023.

Also in 2023, the Bureau returned in excess of €1.2m to the office of the Director of Public Prosecutions in the CC case.

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 Bureau coordinates its activities in a manner which takes cognisance of the Policing Plan of the Garda Síochána and the strategies of the Office of the Revenue Commissioners, the

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

Department of Social Protection and the Department of Justice.

During 2023, the Bureau continued to support the nationwide anti-burglary initiative known as Operation Thor. In addition to which, the Bureau also supports the Garda Síochána National Anti-Drugs Operation Tara which commenced on 1st July 2021.

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

Many of the Bureau's investigations have an international dimension and involve cooperation with law enforcement agencies in other jurisdictions. The Bureau continued to participate in a Joint Investigation Team (JIT) agreement with Romania that Ireland joined in 2022.

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 the Garda Síochána, the Office of the Revenue Commissioners, the Tax Appeals Commission, the Courts Service, the Department of Social Protection, the Department of Justice, the Department of Finance, the Department of Public Expenditure, 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 allocated by the Chief State Solicitor to the work of the Bureau. The value of co-located independent legal advice and support cannot be overstated in its contribution to the success of the Bureau.

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

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

Following the submission of a successful joint business case to the Department of Public Expenditure, NDP Delivery and Reform, CAS was approved for a significant expansion of resources (i.e. from 8 to 18). By year end 2023, only 2 vacancies remained to be filled and it is anticipated that these vacancies will be filled in Q1 and Q2 of 2024. The Bureau is already benefiting from the increased staffing numbers at CAS.

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, 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, OPW and relevant stakeholders in order to

progress and secure suitable accommodation that will satisfactorily support the Bureau's remit in the years ahead.

The Bureau welcomes the new provisions in the Proceeds of Crime (Amendment) Bill 2023 which will dramatically enhance the way in which the Bureau carries out its statutory remit.

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

Yours sincerely


MICHAEL GUBBINS
CHIEF BUREAU OFFICER

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

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Foreword

Section 21 Report

This is the 28th Annual Report on the activities of the Criminal Assets Bureau (hereinafter referred to as “the Bureau”) and covers the period from 1st January 2023 to 31st December 2023 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 the Garda Síochána, to the Minister for Justice outlining its activities during the year 2023.

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.

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 undertake 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 2023. This plan took cognisance of the Statement of Strategy 2020-2023.

An Oversight Agreement between the Bureau and the Department of Justice has been signed and covers the period 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.justice.ie.

A separate but related Performance Delivery Agreement has also been signed for the year 2023 and is available for viewing at www.justice.ie.

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

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

The Bureau held eleven (11) Senior Management Team Meetings, four (4) Audit and Risk Committee Meetings and two (2) Governance Committee Meetings during 2023.

Part One

Overview of the Criminal Assets Bureau, its Officers and Staff

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 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 2023, 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 to include the purchase of hybrid vehicles
- Roll out of energy efficient PCs to 25% of personnel

The Bureau introduced “Follow Me Printing” for all staff with swipe access in 2023. This has resulted in a reduction of paper usage and the disposal of multiple personal printers.

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 to our success. The Bureau understands that this is a journey and is committed to continuous improvement and learning.

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.

Members of the Bureau have undertaken training in relation to the implementation of the public sector duty through training provided by the University of Limerick.

Finance

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

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

Comparison of Budget and Expenditure for years 2022 / 2023

Year	Description	Amount €	
		Budget Provision	Total Spent
2022	Pay	9.157	7.961
	Non-pay	1.701	1.869
	Total	10.858	9.830
2023*	Pay	9.522	8.857
	Non-pay	1.701	1.927
	Total	11.223	10.784

* 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:

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 the 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 the Garda Síochána for the performance of the functions of the Bureau.

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

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

Bureau Legal Officer

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

Part One

Overview of the Criminal Assets Bureau, its Officers and Staff

A Body Corporate

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

Mr Justice McCracken delivered the judgment of the High Court on the 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 detailing the functions of the Bureau.

Bureau Officers and staff

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

Officers of the Bureau are:

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

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

Members of staff of the Bureau consist of:

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

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

Following transfers, promotions and retirements during 2023, fifteen (15) staff vacancies remained at the Bureau on 31st December 2023.

These vacancies include:

- 1 x Forensic Digital Specialist
- 1 x Bureau Forensic Accountant
- 1 x Assistant Principal (DSP)
- 1 x Higher Executive Officer (DSP)
- 5 x Detective Garda
- 6 x Administrative Staff

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 1, 2024.

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.

Part One

Overview of the Criminal Assets Bureau, its Officers and Staff

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 the 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 1,448 in 2023.

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).

Ninety (90) requests were received via the Asset Recovery Network in 2023 from eighteen (18) different countries and thirty four (34) requests were sent.

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

Good Citizen Reports

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

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

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

- By telephone on 00 353 1 6663266
- By email at info@cab.ie
- 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 2023, the Bureau received two hundred and fifty nine (259) Good Citizen Reports.

Asset Management Office

The Asset Management Office (AMO) was established in 2017 in order to manage all assets under the control of the Bureau.

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

The 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.

Part One

Overview of the Criminal Assets Bureau, its Officers and Staff

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.

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 2023, the Bureau progressed and sold twelve (12) properties nationwide yielding in excess of €2.6m in revenue.



Property exterior



Property interior

CAB's First Public Online Auction

The Bureau held its first publicly advertised online auction containing over one hundred (100) items of confiscated high value luxury goods which included watches, jewellery, gold bars and designer goods.

The Bureau's assets received interest online from around the world and received in excess of 762k viewings to the specific webpage.

The auction ran for four days from 1st December 2023 – 4th December 2023 and garnered a large amount of media coverage. The Bureau realised a total of €446k from the sale of the auctioned assets.



Selection of assets sold at auction

The Chief Bureau Officer, Michael Gubbins, at the launch of the auction stated that all items being auctioned have been fully authenticated with the net proceeds being returned to the Exchequer.



Selection of assets sold at auction

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.

From May 2022, CAS had an authorised staffing compliment 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 2023, following transfers and promotions, the actual overall

Part One

Overview of the Criminal Assets Bureau, its Officers and Staff

staffing compliment within the CSSO was twelve (12). It is anticipated that all vacancies will be filled in 2024.

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.

The increase in staff will allow for a greater output of cases in 2024.



CSSO Logo

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 2023, the Bureau continued its programme of engagement with Divisional Asset Profilers. In April 2023, the Bureau delivered a one day training course to an additional thirty five (35) Divisional Asset Profilers, delivering on its Performance Delivery Agreement commitment.

At year end, the total number of trained Divisional Asset Profilers stood at six hundred and seven (607), which included:

- 580 Gardaí

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

In 2023, fifty five (55) asset profiles were received from Divisional Asset Profilers throughout Ireland.

Ongoing contact and close cooperation was maintained both Regionally and Divisionally throughout 2023.

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 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:

Investigation by the Bureau commenced following receipt of a profile from a trained Divisional Asset Profiler attached to the DMR East area.

During the investigation the Bureau linked the respondents, who are members of a family unit, to serious criminality namely burglary, money laundering and other theft related offences. The investigation also linked the family unit to criminality conducted

internationally in which they used various sophisticated illegal techniques to enter/attempt entry to foreign jurisdictions.

Members of the family unit have received convictions for serious criminal offences including burglary and organised crime offences.

In December 2023, the High Court granted orders pursuant to section 2 of the PoC Act over forty one (41) assets with an estimated value of €800,000 which included:

- a development site
- over €330,000 held in financial institutions
- €12,080 cash
- AUS \$4,000 cash
- BMW Vehicle
- 2 Rolex watches
- Jewellery
- Other luxury items

Case 2:

This case was referred to the Bureau by a Divisional Asset Profiler in the Southern Region. This individual was a career criminal and drug dealer with serious convictions for manslaughter and firearms possession.

Orders pursuant to section 2 and section 3 of the PoC Act were granted by the High Court over the following assets:

- Property in Co. Cork
- €8,950 cash
- €60,000 held in financial institutions

At the time of writing, the case remains ongoing.

Part One

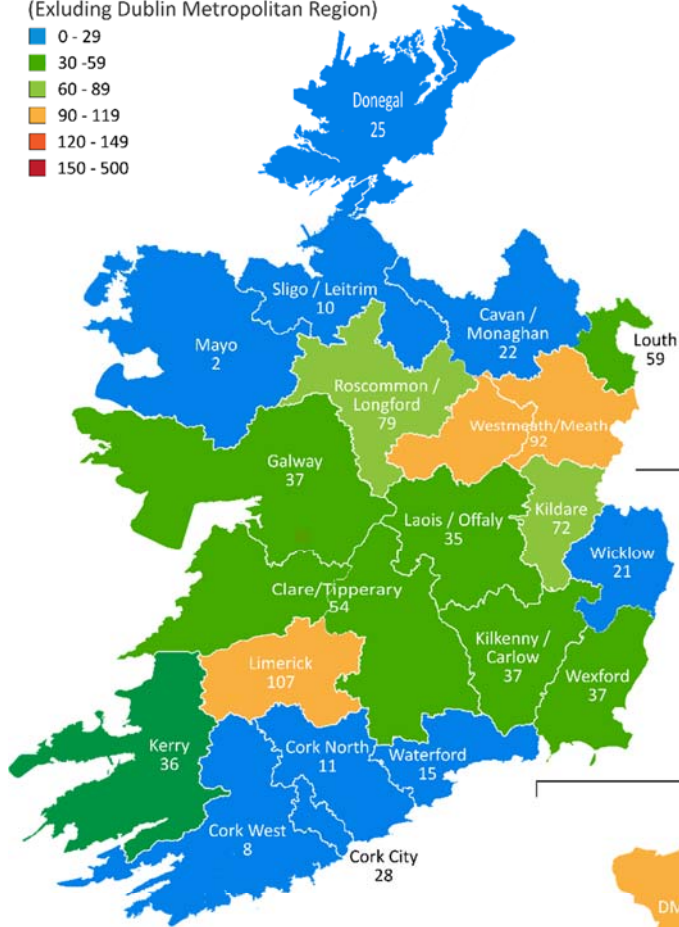
Overview of the Criminal Assets Bureau, its Officers and Staff

Geographical Distribution of Targets under investigation by the Criminal Assets Bureau (Persons & Organisations - end December 2023)

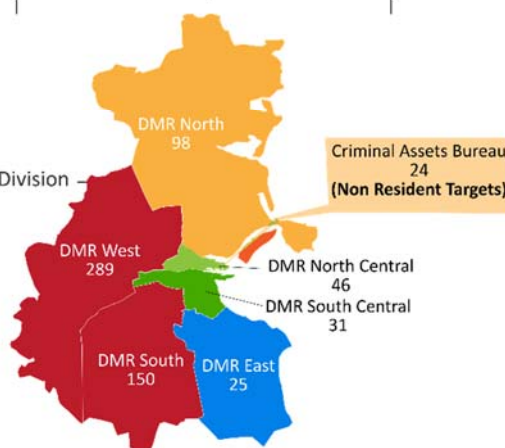
Total: 1448

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

- 0 - 29
- 30 - 59
- 60 - 89
- 90 - 119
- 120 - 149
- 150 - 500



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



CRIMINAL ASSETS BUREAU

An Bliúro um Shócmhainní Coiriúla
Teach Walter Scott
An Bóthar Míleata, D08 PTX6, Éire

Criminal Assets Bureau
Walter Scott House
Military Road, D08 PTX6, Ireland

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, delivered both online and in person, commenced in autumn 2023, with eight (8) course participants which included two (2) Zambian Law Enforcement Officers attached to the Anti-Corruption Commission & Drug Enforcement Commission.

Participation of the Zambian Law Enforcement Officers was facilitated by the Irish Rule of Law International (IRLI). The IRLI is an initiative of the Law Society of Ireland, the Bar of Ireland, the Law Society of Northern Ireland and the Bar of Northern Ireland, dedicated to promoting the rule of law internationally.

In April 2022, the IRLI commenced a programme in Zambia which focused on two main issues: helping to tackle the widespread corruption in the country and improving access to justice for unrepresented accused persons in Zambia's prisons. The Bureau would like to thank the two Zambian officers for their participation and wish the IRLI and the various Zambian Agencies continued success into the future.

The third course concluded in the Spring of 2023 and we would like to congratulate the twelve (12) graduates which included two (2) members from the Australian Federal Police (AFP) attached to the Criminal Assets Confiscation Taskforce (CACT).

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 Provost and

Part One

Overview of the Criminal Assets Bureau, its Officers and Staff

Deputy 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, advice and determination in securing the programme's successful inclusion in the 2023 curriculum.

Staff Training

During 2023, 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:

- 2023 Update Irish Tax
- Corporate Governance
- Data Protection for Law Enforcement, Castlebridge Training
- Excel Skills Booster for Accountants
- Equality and Human Rights in the Public Sector
- Forensic Computing and Cybercrime Investigation, UCD
- Intermediate Excel Formulas for Accountants
- Master of Arts in Serious Crime Investigation
- NUIX Investigate
- 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 2023

to all staff of the Bureau on relevant topics including:

- Capital Acquisitions Tax
- Correspondent Banking
- How CAS support CAB
- Structure and content of Proceed of Crime Investigation Reports

CAB Presentations

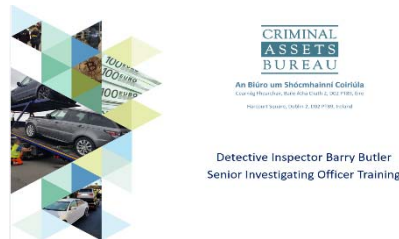
Detective Training Programme

During the course of 2023, 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 five (5) occasions during 2023 and on a further two (2) occasions to the Detective Sergeant Training Programme in 2023.

Senior Investigators Course

During 2023, the Bureau assisted the Crime Training Faculty and made two presentations in April and September 2023 to the Senior Investigators Course.



Cover report for S.I.O Presentation

Virtual Currencies

The Bureau continues to enhance its level of knowledge and investigative ability in the field of cryptocurrencies and their use in criminal conduct

worldwide. Through its investigations, the Bureau has made a number of seizures of various forms of cryptocurrencies including Bitcoin and Ethereum.

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 *International Conference on Terrorist Financing (12/02/2023 – 16/02/2023)*

A Garda Bureau Officer delivered a presentation on virtual currencies for investigators at a two-day international conference on terrorist financing, hosted by the Special Detective Unit, the Garda Síochána in conjunction with the UK's SO15, Counter Terrorism Command, which was held at Walter Scott House on 15th and 16th February 2023.

This cross-sector conference, with approximately 50 participants, was part of an initiative between Ireland and the UK in combatting terrorist financing. The aim of the conference was to foster a collaborative approach to identify and counter terrorist financing threats and high risk individuals and/or organisations.

Anti-FinTer Project (27/02/2023)

A Garda Bureau Officer participated in an online training course, funded by the European Commission and hosted

by the University of Limerick on 27th February 2023.

The focus of the course was on the tools used by investigators in respect of the Dark Web and crypto-assets to fund terrorist groups and resource their activities.

The online training programme was designed for law enforcement stakeholders who are engaged in countering terrorist financing. Understanding and tracking such transactions presents a difficult technical challenge and demands a specific set of skills. This training afforded participants the requisite skill sets to operate successfully in the Dark Web and crypto-assets environment.



SIO VC Training Templemore (29/03/2023 & 27/09/2023)

A Garda Bureau Officer delivered presentations on virtual currency investigations to Garda colleagues participating in the University of Limerick accredited Postgraduate Diploma in Serious Crime Investigation course at the Garda Training College in Templemore, Co. Tipperary on 29th March 2023 and 27th September 2023.

Department of Justice – An Introduction to Virtual Currencies & the Dark Web (21/04/2023)

A Garda Bureau Officer delivered a presentation entitled 'An Introduction to Virtual Currencies & the Dark Web' to staff and management at the

Part One

Overview of the Criminal Assets Bureau, its Officers and Staff

Department of Justice, 51 St Stephen's Green, Dublin 2 on 21st April 2023.

9th Virtual Currencies Conference (24/04/2023 to 26/04/2023)

A Garda Bureau Officer represented the Bureau at the 9th Virtual Currencies Conference, held at the Europol Headquarters, The Hague, Netherlands from the 24th to 26th April 2023. This conference aimed to further strengthen the international cooperation and operational focus against the abuse of virtual currencies, such as Bitcoin, for criminal transactions and money laundering.

Binance Crypto-asset Investigators Training Event (04/09/2023 & 05/09/2023)

The Bureau organised and participated in a two-day crypto-asset investigators training event on 4th and 5th September 2023 at Walter Scott House. This event was delivered by Binance, the world's leading blockchain and cryptocurrency infrastructure provider and was attended by a number of Bureau officers, together with colleagues from various Garda Bureaus.



Chainalysis Reactor Professional Certification – 19/09/2023 & 20/09/2023

A Bureau Officer participated in a two-day certified training event at Walter Scott House on 19th and 20th September 2023. This event was delivered by Chainalysis to members of the Garda Síochána in the use of their reactor proprietary virtual currency investigation software.

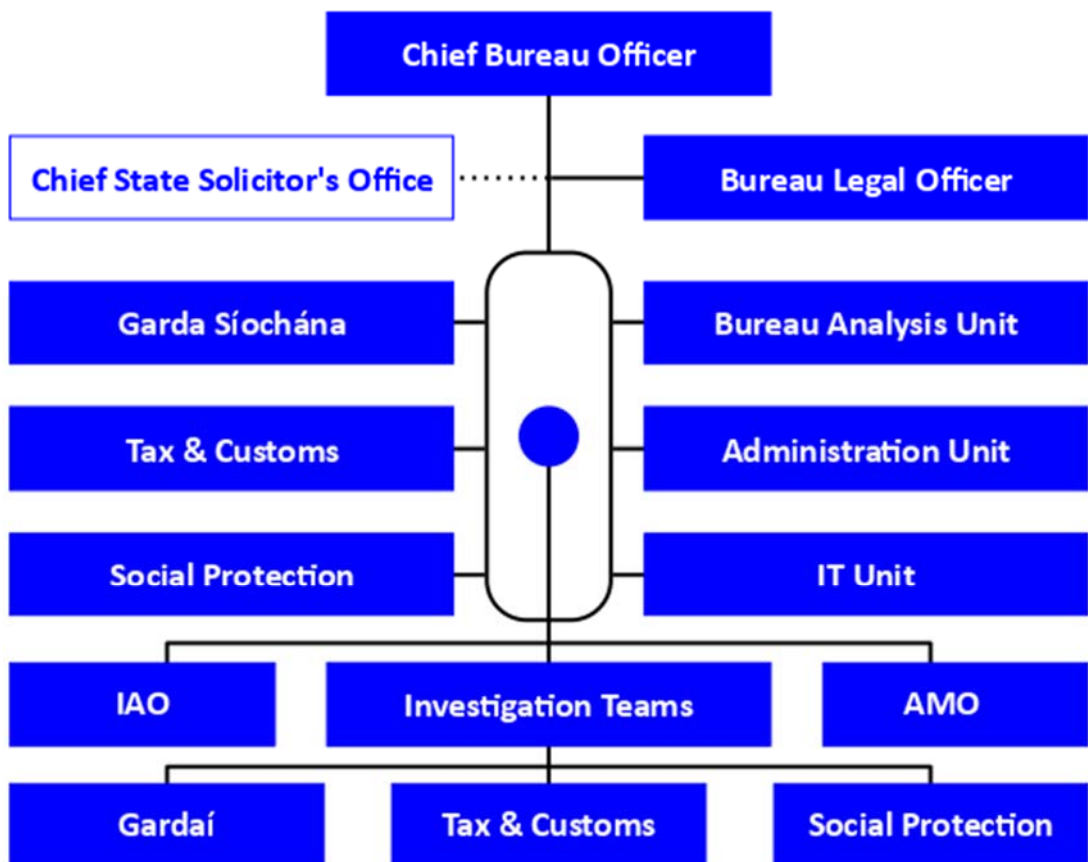
Postgraduate Diploma in Proceeds of Crime and Asset Identification – 03/10/2023

A Garda Bureau Officer delivered training on virtual currency investigation to students of the University of Limerick accredited Postgraduate Diploma in Proceeds of Crime and Asset Identification course at Westmanstown Conference Centre on 3rd October 2023.

The Garda Síochána Mayo Roscommon Longford Divisional Crime Conference – 06/12/2023 & 07/12/2023

A Garda Bureau Officer delivered a presentation on virtual currency investigation to Garda investigators at the Mayo Roscommon Longford Divisional Crime Conference which was held at Hannon's Hotel in Roscommon on 6th & 7th December 2023.

Diagram: Organisation of the Bureau



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

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Part Two

Criminal Assets Bureau investigations

Investigations

During 2023, Bureau Officers continued to exercise the powers and duties vested in them under section 8 of the CAB Act.

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

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

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

The Bureau conducted its investigations throughout 2023 with the cooperation and assistance of Garda personnel from Garda Divisions and also from Garda National Units attached to Organised and Serious Crime (OSC), Special Tactics and Operations Command (STOC) and the Garda National Crime and Security Intelligence Service (GNCSIS). Investigations were also supported by the Office of the Revenue Commissioners.

The Bureau continued to cooperate with the Special Investigation Units of the Department of Social Protection in respect of their investigations in 2023. This continued assistance has been critical to the success in targeting the

proceeds of criminal conduct during 2023.

During 2023, the Bureau conducted forty six (46) search operations [exceeding the Performance Delivery Agreement target of thirty five (35)] consisting of one hundred and eighty eight (188) individual searches across twenty two (22) 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 the 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 the Garda Síochána, accompanied by other such persons as the Bureau Officer deems necessary, to search, seize and retain material at the location named.

This is noteworthy in that it allows the member of the Garda Síochána to be accompanied by such other persons as the Bureau Officer deems necessary, including persons who are technically and/or professionally qualified people, to assist him/her in the search. These warrants are seen as an important tool which greatly facilitates the Bureau to carry out investigations pursuant to its statutory remit.

During 2023, the Bureau executed one hundred and forty eight (148) warrants in targeting organised crime groups.

Part Two
Criminal Assets Bureau investigations

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



CAB Search Operation

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 the Garda Síochána, to apply to the District Court for an order directed to a named person to make material available to the Bureau Officer.

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 2023, the Bureau executed three hundred and forty five (345) orders pursuant to section 14A.

Applications made during 2023

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

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

Description	Applications	
	2022	2023
Search warrants under section 14 CAB Act, 1996 & 2005	134	148
Orders to make material available under section 14A of the CAB Act, 1996 & 2005	331	345

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

Part Three

Actions under the Proceeds of Crime Act 1996 to 2016

Introduction

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

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

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

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

Other affidavits are sworn by relevant witnesses including Bureau Officers and members of staff of the Bureau, members of the 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 2023.

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

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

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

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

Part Three

Actions under the Proceeds of Crime Act 1996 to 2016

criminal conduct, then the court will make an order freezing the property.

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

At the expiration of the period of seven years, the Bureau may then commence proceedings to transfer the 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.

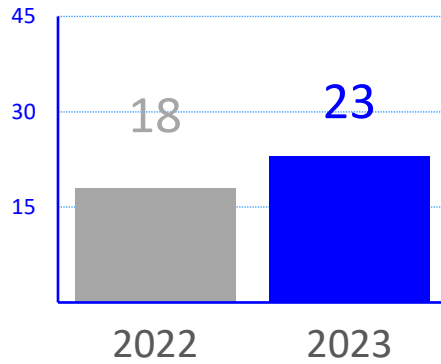
The above provisions are subject to review in the Proceed of Crime (Amendment) Bill 2024.

Cases commenced

Twenty three (23) new cases commenced under the PoC Act during 2023.

Twenty one (21) 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 in 2023.

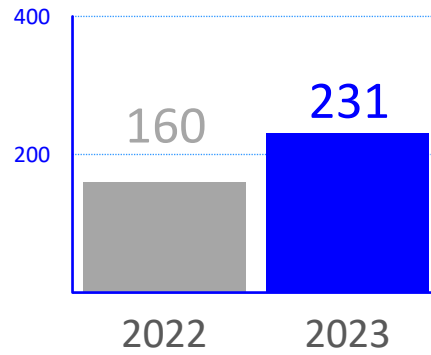
The Bureau conducted investigations and submitted twenty six (26) new PoC files to the Criminal Assets Section of the Chief State Solicitor’s Office for progression through the courts meeting our commitment to submit twenty five (25) new PoC files as set out in the Performance Delivery Agreement (PDA) 2023.

Section 2(1) Review

When analysed, the number of assets over which an order was obtained under section 2(1) increased in comparison to 2022 from one hundred and sixty (160) to two hundred and thirty one (231) assets in 2023. The Bureau notes the increase in assets.

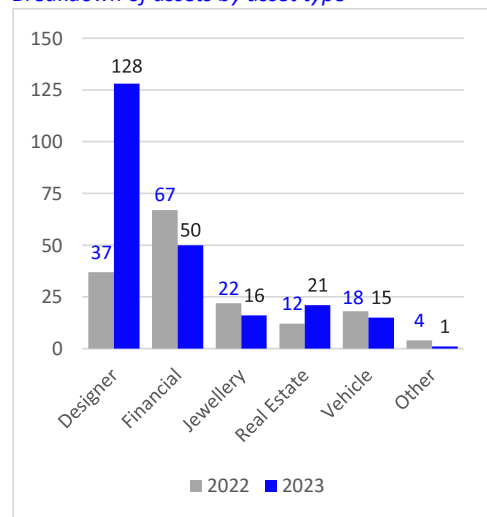
The number of assets over which section 2(1) orders were made may fluctuate on an annual basis and is case dependent.

Assets over which section 2(1) Orders made



During 2023, the Bureau took proceedings in respect of a variety of asset types. For profiling purposes, the assets are broken down into jewellery, real estate, vehicles, financial, designer goods and other.

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



Valuation Breakdown

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

Part Three

Actions under the Proceeds of Crime Act 1996 to 2016

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 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 two hundred and thirty one (231) assets frozen under section 2 of the PoC Act during the year 2023 was €7,831,722. A breakdown of this figure is detailed in the table below.

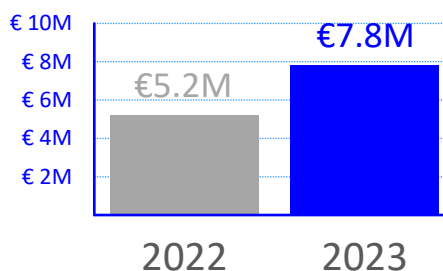
Analysis of section 2 order by Asset Type

Description	€
Designer Goods	144,796
Financial	1,858,788
Jewellery	171,645
Real Estate	5,277,635
Vehicles	378,708
Other	150
Total	7,831,722

The results for 2023 compared to 2022 show the value of assets frozen under section 2(1) has increased by €2,647,123 from the previous year where the value was €5.184m. The Bureau notes the increase in the value of assets.

The value of assets fluctuates in each case depending on whether high value assets to low value assets are targeted.

Value of assets frozen under section 2(1)



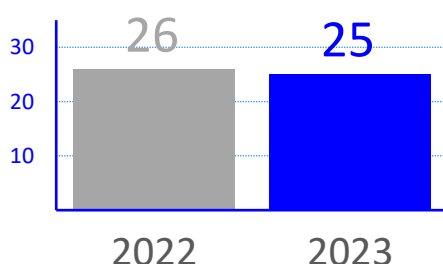
Section 3 Review

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.

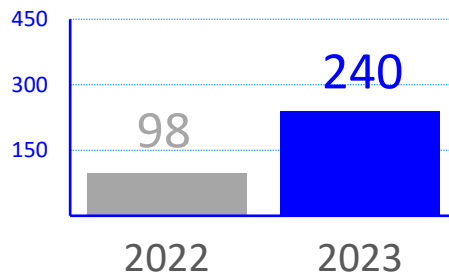
During 2023, twenty five (25) cases before the High Court, to the value of €4,873,909, had orders made under section 3(1).

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

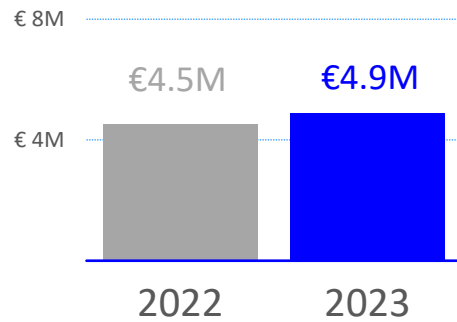


The number of assets over which orders were made by the High Court pursuant to section 3(1) increased from ninety eight (98) assets in 2022 to two hundred and forty (240) assets in 2023.

Assets over which section 3(1) orders made.



Value of assets frozen under section 3(1)



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

The value of the two hundred and forty (240) assets over which section 3 orders were granted during the year 2023 was €4,873,909.

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

Analysis of section 3 order by Asset Type

Description	€
Designer Goods	29,745
Financial	1,627,228
Jewellery	149,499
Real Estate	1,615,175
Vehicles	1,452,262
Total	4,873,909

The results for 2023 compared to 2022 show that while the number of assets increased, the value of assets frozen under section 3(1) slightly increased by €37,607 from the previous year where the value was €4,536,302.

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 order was made under section 3(3) of the PoC Act during 2023.

Part Three

Actions under the Proceeds of Crime Act 1996 to 2016

Geographical Breakdown

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

During 2023, the Bureau obtained orders over assets in respect of proceeds of crime in all of the large urban areas and rural communities.

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

The Bureau is further developing its national coverage through the tasking of Divisional Asset Profilers. This will ensure that there is a focus on local criminal targets throughout the State for action by the Bureau.

Property

The statutory aims and objectives of the Bureau require that the Bureau take appropriate action to prevent individuals, 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 2023, the Bureau targeted a number of vehicles belonging to criminals.



High Value Vehicle

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, examples of which are shown below:



Designer Handbags



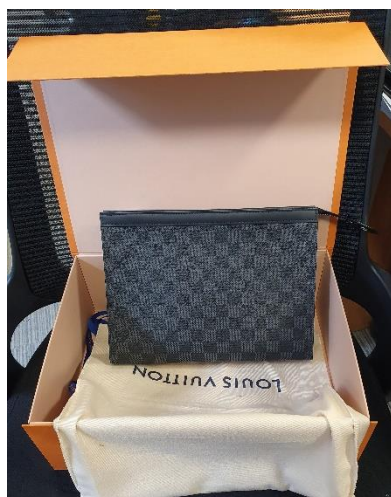
Louboutin Sliders

Case 1:

The Bureau targeted an organised crime group believed to be responsible for the wholesale cultivation of cannabis, brothel keeping and money laundering in this jurisdiction.

The Bureau's investigations resulted in the granting of orders pursuant to section 2 and 7 of the PoC Act over one hundred (100) assets namely:

- €229,990 held in a Solicitor's Client Account (proceeds of sale from property)
- €7,000 held in a Property Advisors Client Account
- €139,347.22 held in a financial institution
- €14,255 Cash
- Rabbit Fur Coat valued at €2,500
- 8 Designer Goods valued at €16,295
- 88 Designer Goods valued at €100,951



Louis Vuitton Bag

Case 2:

The Bureau conducted investigations into an individual associated with a burglary organised crime group in the South East Region.

The Bureau's investigation resulted in the granting of orders pursuant to section 3 and 7 of the PoC Act over the following assets:

- Property in Co. Laois
- VW Golf
- 5 Chanel handbags valued at €13,700
- 2 Designer Watches valued at €2,900
- 3 x 14ct white gold bracelets valued at €6,700
- Stg £21,850 cash
- €9,700 cash
- 4,673 Qatari Reel



Selection of Chanel handbags

Part Three

Actions under the Proceeds of Crime Act 1996 to 2016

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.

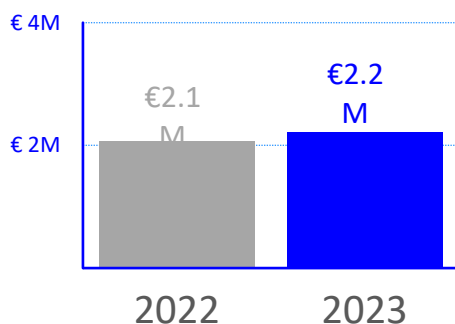


An Roinn Caiteachais Phoiblí
Sheachadadh PFN agus Athchóirithe
Department of Public Expenditure
NDP Delivery and Reform

Section 4A allows for a consent disposal order to be made by the respondent in an application pursuant to the PoC Act, thus allowing the property to be transferred to the Minister for Public Expenditure, 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.

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



Twenty one (21) cases were finalised and concluded under section 4(1) and 4A in 2023.

During 2023, a total of €2,219,486 was transferred to the Minister for Public Expenditure, NDP Delivery and Reform under the PoC Act arising from section 4(1) and 4A disposals.

Section 4(1) & 4A Breakdown

Description	No. of Cases 2022	€ 2022
Section 4A	16	2,065,265.03
Total	16	2,065,265.03

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

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

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

Case 1:

The individual in this case was referred to the Bureau following assistance provided to Lucan Gardaí by Bureau Officers during a search operation in 2019. This individual was suspected of acting as a 'money launderer' in laundering the

proceeds of crime through a number of his businesses for a well-known organised crime group.

In December 2022, the Bureau successfully obtained orders pursuant to section 2 and 7 of the PoC Act over €53,000 and a Range Rover Sports vehicle valued at approx. €60,000.

In March 2023, the Bureau secured additional orders from the High Court over these assets pursuant to Section 3(1), 7 and 4A of the PoC Act.

Section 6

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

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

During 2023, one (1) such order was made to the value of €155,000.

Section 7

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

In 2023, the Bureau obtained receivership orders over two hundred and forty seven (247) 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.

Total Monies returned by CAB in 2023	
Returned under CAB remit i.e., Proceeds of Crime, Revenue and Social Welfare legislation	€8,651,396
Returned to the DPP	€1,207,787
Totals	€9,859,183

Other monies returned

***In the Matter of Section 4 of the Criminal Justice Act, 1994 as amended between the Director of Public Prosecutions (DPP) and CC.**

Circuit Court Bill no. WW27/2017

In addition to the funds remitted to the Exchequer by the Bureau directly under its statutory powers, a further exceptional item in the sum of €1,207,787 was remitted to the Exchequer via the Office of the DPP on foot of an order pursuant to section 4 of the of the Criminal Justice Act 1994 as amended.

The individual was earlier investigated in respect of the cultivation and distribution of controlled drugs for which he was

Part Three

Actions under the Proceeds of Crime Act 1996 to 2016

subsequently convicted. On the basis of this initial criminal investigation, the Bureau conducted a financial investigation into the substantial assets which it was determined were accumulated by this individual on foot of this criminal conduct. Ultimately, the individual was convicted of these charges and an application pursuant to section 4 of the Criminal Justice Act 1994 was made.

Section 4 of the 1994 Act provides for an enquiry to be conducted as to whether a person convicted on indictment of a drug trafficking offence has benefitted from that criminality. If it is deemed that a benefit has accrued, the court will, under subsection (4), determine the amount of that benefit and shall make a confiscation order in that amount.

In the absence of a comparable resource in the Office of the DPP, the Bureau agreed to provide receivership and asset management facilities for the purpose of managing and disposing of a number of confiscated assets including cryptocurrency (89 Bitcoin), a fishing boat, a Gyro plane, metal detector, electric bicycle and various motor vehicles.

This is an example of the continued positive working relationship between the Bureau and our colleagues in the Office of the DPP in ensuring that the most appropriate legal mechanism is utilised in ensuring that those that engage in criminal conduct are deprived of its benefits.

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

Statement of Receivership Accounts

	Euro€	Stg£	US\$
Opening balance receivership accounts 01/01/2023	11,889,322.73	1.54	657,710.60
Amounts realised, inclusive of interest and operational advances	4,739,619.05	0.00	9,925.39
Payments out, inclusive of payments to Exchequer, operational receivership expenditure, discharge of outstanding mortgages and funds returned under Court Order	4,626,349.28	0.00	0.00
Closing balance receivership accounts 31/12/2023	12,002,592.50	1.54	667,635.99

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

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Part Four

Revenue actions by the Bureau

Overview

Revenue Bureau Officers perform duties in accordance with the Taxes Consolidation Act 1997, Value-Added Tax Consolidation Act 2010, Capital Acquisitions Tax Consolidation Act 2003, the Stamp Duties Consolidation Act 1999 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 and more recently the Bureau shared its expertise on a case involving tax evasion and crypto currency.

Tax Functions

The following is a summary of actions taken by the Bureau during 2023 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 2023, a total of forty one (41) individuals and corporate entities were assessed under the provisions of the Tax Acts, thereby having a slight shortfall in the Performance Delivery Agreement target of forty five (45) assessments and resulting in assessments totalling €15.573m.

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 2023, there was a further increase in the level of engagement between the TAC and the Bureau. The increased engagement resulted in the progression of a substantial number of appeals, including a number of legacy cases which required the legal support of the Criminal Assets Section of the Chief State Solicitor's Office.

The Bureau continues to positively engage with the TAC with a view to progressing all open tax appeals. Revenue Tables 1 and 2 located at the end of this chapter summarise the appeal activity for 2023.

Part Four

Revenue actions by the Bureau

At 1st January 2023, fifty (50) cases were before the TAC for adjudication. During the year, the TAC notified the Bureau of the receipt of an additional twelve (12) appeal applications. In total, eleven (11) appeals were dismissed by TAC and a further twenty seven (27) were withdrawn by the appellants. Hearings took place in six (6) cases.

During the course of 2023, three (3) determinations were issued in favour of the Bureau. As of 31st December 2023, there were thirty five (35) open appeals.

Collections

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

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

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

Recoveries

Tax recovered by the Bureau during 2023 amounted to €5.792m, thereby exceeding the Performance Delivery Agreement target of €2.2m.

The Bureau recovered tax from one hundred and ninety five (195) individuals and corporate entities.

Again during 2023, the seizure of vehicles by Revenue Sheriffs, under the provisions of section 960L TCA 1997, proved particularly effective in enforced collection actions taken by the Bureau.

Demands

During 2023, tax demands (inclusive of interest) served in accordance with section 960E TCA 1997 in respect of fifty two (52) individuals and corporate entities amounted to €13.869m.

Settlements

During the course of 2023, sixteen (16) individuals settled outstanding tax liabilities with the Bureau by way of agreement in the total sum of €3.22m.

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 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 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.

The impact of the Bureau actions including Revenue actions in communities is reflected by Good Citizen Reports received from these communities. These reports can be hugely beneficial in linking strands of information for investigating officers of the Bureau.

As mentioned in previous reports, there are many types of criminal conduct which include: Theft and Fraud, Money Laundering via the Used Car Trade and 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 of gains shall be chargeable to tax notwithstanding that at the time an assessment to tax in respect of those profits or gains was made

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

And any question whether those profits or gains arose wholly or partly from an unknown or unlawful source or activity shall be disregarded in determining the chargeability to tax of those profits or gains."

Application of this legislation is applied prudently computing assessments based on available facts and information.

For 2023, there were significant collections of taxes and duties. Throughout 2024, this will continue and in light of the covid business support measures being phased out, Revenue Bureau Officers will be reviewing legacy

Part Four

Revenue actions by the Bureau

debt and agreements where payments have lapsed.

In brief, Revenue assessed individuals and corporate entities including cases falling within the broad criminal activities as below:

Criminal Activity	Number of Cases	Value of Assessments €.000k
Car Related	1	0.492
Money Laundering	9	1.712
Theft & Fraud	13	11.451
Drugs Related	7	1.918
		€15.573

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 2023, 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 2023, 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), the 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 2023 the Bureau conducted an investigation into suspected excise offences relating to the seizure of a commercial consignment of tobacco discovered during a search operation earlier in the year. A file was submitted to the Office of the Director of Public Prosecution following completion of the investigation in December 2023.

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 24hr support given by the Customs Dog Units throughout the year on seventeen (17) separate large search operations, each involving multiple search sites throughout the country.

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

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 2023 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.

Part Four
Revenue actions by the Bureau

Revenue Tables

Table 1: Tax Assessments

Tax Type	Tax €M 2022	Tax €M 2023	No. of Assessments 2022	No. of Assessments 2023
Income Tax	8.328	11.718	268	198
Capital Gains Tax (CGT)	0.256	.064	4	4
Corporation Tax (CT)	0.00	.265	0	1
PAYE/PRSI	0.021	-	3	-
Value Added Tax (VAT)	0.478	3.437	9	11
Capital Acquisition Tax (CAT)	0.125	.089	5	2
Local Property Tax (LPT)	-	-	-	-
Relevant Contracts Tax	0.030	-	1	-
Stamp Duty	-	-	1	-
Totals	9.238	15.573	291	216

Table 2: Tax, Interest and Penalties Collected

Tax Type	Tax €M 2022	Tax €M 2023	No. of Collections 2022	No. of Collections 2023
Income Tax	3.036	3.605	260	372
Capital Gains Tax	-	.058	-	5
Corporation Tax	0.007	.217	3	6
PAYE / PRSI	0.212	.181	28	121
Value Added Tax	0.409	1.046	62	162
Capital Acquisition Tax	-	.088	-	1
Local Property Tax	0.056	.071	75	180
Customs & Excise	0.107	.225	2	28
Vehicle Registration Tax	-	.124	-	7
Relevant Contract Tax	-	.177	-	34
Totals	3.827	5.792	430	916*

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

Table 3: Tax and Interest Demanded

Tax Type	Tax €M		Interest €M		Total €M		No. of Cases	
	2023	2023	2022	2023	2022	2023	2022	2023
Income Tax	3.510	5.992	2.562	3.698	6.07	9.690	22	49
CGT	0.010	0.164	0.012	.067	0.02	.231	1	6
CT	-	-	-	-	-	-	-	-
PAYE/PRSI	-	-	-	-	-	-	-	-
VAT	1.609	2.434	1.133	1.512	2.74	3.946	1	4
CAT	-	-	-	-	-	-	-	-
RCT	0.036	-	0.033	-	0.07	-	1	-
Stamp Duty	-	.001	-	.001	-	.002	-	1
Totals	5.165	8.591	3.740	5.278	8.90	13.869	25	60*

*Some cases were assessed for multiple tax types.

Table 4: Customs Table

Customs	Target	Output
Operational Support & Liaison		
Section 28 cash referrals from Customs processed	20	43
Information exchange referrals & collaboration		
Joint operations conducted with Revenue Customs	15	17
Customs – Control Officer Functions		
Excise licences / VRT Authorisation reviewed	5	5
Compliance operations conducted	10	10

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

Part Four
Revenue actions by the Bureau

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Part Five

Social Welfare actions by the Bureau

Overview

The role of Social Welfare Bureau Officers (SWBOs) is to take all necessary actions under the Social Welfare Consolidation Act 2005, pursuant to its functions as set out in section 5(1)(c) of the CAB Act. In carrying out these functions, SWBOs investigate and determine entitlement to social welfare payments by any person engaged in criminal activity.

SWBOs are also empowered under section 5(1)(d) of the CAB Act to carry out an investigation where there are reasonable grounds for believing that officers of the Department of Social Protection may be subject to threats or other forms of intimidation.

The total monetary value of €4,668,046 was achieved as a direct result of investigations conducted by SWBOs in 2023. This can be broken down as follows:

Savings

Following investigations conducted by SWBOs in 2023, total savings as a result of termination, cessation or reduction of payments to individuals, who were not entitled to payment, amounted to €713,091 exceeding the Performance Delivery Agreement target of €600,000.

A breakdown of savings achieved is available at the end of this chapter.

Overpayments

The investigations conducted also resulted in the identification and assessment of overpayments against

individuals as a result of fraudulent activity.

An overpayment is described as any payment being received by an individual over a period 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 2023, overpayments assessed and demanded amounted to €3,315,045 exceeding the Performance Delivery Agreement target of €2.2m.

A breakdown is listed at the end of this chapter.

Recoveries

SWBOs are empowered to recover overpayments from individuals. An overpayment is regarded as a debt to the Exchequer. The Bureau utilises a number of means by which to recover debts which include payments by way of lump sum and / or instalment arrangement.

Section 13 of the Social Welfare Act 2012 amended the Social Welfare Consolidation Act 2005 in relation to recovery of social welfare overpayments by way of weekly deductions from an individual's ongoing social welfare entitlements. This amendment allows for a deduction of an amount up to 15% of the weekly personal rate payable without the individual's consent.

As a result of actions by SWBOs, a total sum of €639,910 was returned to the Exchequer in 2023, exceeding the

Part Five

Social Welfare actions by the Bureau

Performance Delivery Agreement target of €340,000.

A breakdown of this is listed at the end of this chapter.

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

Case 1:

A review was commenced by a Garda Bureau Officer in 2018 into a couple, following a cash and drug seizure by Gardai at their home.

Subsequently a Social Welfare investigation was undertaken after preliminary enquiries by a Garda Bureau Officer had confirmed a number of large cash lodgements into bank and credit union accounts held in their names in Ireland and abroad.

The investigations resulted in revised decisions on their various means tested and income related Social Welfare claims from 2005 to 2018, including Jobseekers Allowance, Supplementary Welfare Allowance, Rent Supplement and Working Family Payment, on the basis that they had failed to fully disclose their means during each of those claims.

Overpayment notices totalling over €340,000 were served on the couple. Following the issuing of attachment notices in excess of €33,000 was recovered against this debt from a frozen account.

Case 2:

This individual became a target of the Bureau following the seizure of a

significant sum of cash after a Garda Search of their vehicle.

Following a review of this case by a SWBO, it was discovered that the individual was in receipt of the Pandemic Unemployment Payment whilst receiving their full employment income.

An investigation and interview followed wherein the individual could not offer an explanation. It was appropriately decided that the Pandemic Unemployment Payment had been paid contrary to the conditions of the scheme and a revised decision was issued.

An overpayment in excess of €21,000 was subsequently assessed. Following the issuing of attachment notices the money seized by Gardai was received by the Bureau and used to offset in part the overpayment assessed.

Case 3:

A prior target of the Bureau was referred to the Bureau under section 5 (1) (d) by an Officer of the Minister of Social Protection. A proceeds of crime case ensued and at the appropriate time a review of their Social Welfare entitlement was also undertaken.

Following this review and subsequent disallowance of historical payments, an overpayment in excess of €130,000 was assessed. Further payments were applied for and also disallowed without any further payments issuing.

Part Five
Social Welfare actions by the Bureau

Table 1: Social Welfare Savings

Scheme Type	2022 Saving €	2023 Saving €
Child Benefit	61,800.00	14,280.00
Carers Allowance	197,064.00	59,568.00
Disability Allowance	213,506.40	154,768.00
Jobseekers Allowance	196,843.40	221,582.40
One-parent family payment	52,032.00	139,160.00
Other	49,278.40	123,732.76
Totals	770,524.20	713,091.16

Table 2: Social Welfare Overpayments

Scheme Type	2022 Overpayment €	2023 Overpayment €
Carers Allowance	278,522.16	203,536.50
Disability Allowance	124,821.00	67,673.30
Jobseekers Allowance	2,997,155.19	2,196,959.95
One-parent family payment	209,870.23	649,606.70
Other	755,304.42	197,268.50
Totals	4,365,673.00	3,315,044.95

Table 3: Social Welfare Recovered

Scheme Type	2022 Recovered €	2023 Recovered €
Child Benefit	1,400.00	2,400.00
Carers Allowance	35,546.13	52,784.89
Disability Allowance	87,647.00	105,172.14
Jobseekers Allowance	191,547.18	235,902.25
One-parent family payment	121,536.00	174,091.97
Other	7,746.69	69,559.01
Totals	445,423.00	639,910.26

Part Five
Social Welfare actions by the Bureau

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Part Six

Notable investigations of the Bureau

Introduction

The following cases provide an overview of the successful applications brought by the Bureau in 2023. These cases demonstrate the variety of assets seized, the geographical spread of the targets and the crime types engaged in by these individuals.

2023 Investigations

Case 1:

In targeting the assets of a married couple in Dublin South West, the Bureau successfully obtained orders pursuant to section 3, 7 and 4A of the PoC Act over the following assets:

- Property located in Co. Kildare
- A Nissan X-Trail vehicle
- €2,300 Cash



CAB Search Operation

Case 2:

The Bureau targeted an individual involved in the sale and supply of controlled drugs in Dublin North West.

Orders pursuant to section 3(1) and 4A of the PoC Act were obtained over the following assets:

- Property in Cabra, Dublin
- 7 high value watches
- €4,605 cash
- Stg £445 cash

The 7 high value watches were sold at auction realised a total of €72,900.



High Value Watches

Case 3:

An investigation was launched by the Bureau following contact with Gardai attached to Henry Street Garda Station. Gardai were carrying out an investigation targeting the criminal activities of organised crime groups based in Limerick City. A search operation was held targeting a large number of sites in the Limerick area.



Spanish Property Interior

As a result of these searches, the Bureau's multi-agency investigation resulted in Revenue demands being issued and the High Court granting orders pursuant to section 2, 3, 7 and 4A of the PoC Act over the following assets:

1. Property in Limerick
2. Property in Lanzarote, Spain.

Part Six

Notable investigations of the Bureau

3. €124,055 cash
4. €88,380 in five bank accounts
5. Gentleman's Rolex Watch
6. Ladies Rolex Watch
7. Volkswagen Passat.

Case 4:

This case was referred to the Bureau by a Divisional Asset Profiler attached to the Galway Region. The individuals targeted are members of an organised crime group with links to the sale and supply of controlled drugs.



Canada Goose Jacket

Following a search operation in Galway and Limerick in 2021, a PoC investigation commenced and resulted in High Court Orders being obtained pursuant to section 2(1) and 4A of the PoC Act over the following assets:

- Audi A6 motor vehicle
- €17,052 held in a financial institution
- Stg £3,000 cash
- Christian Louboutin Vieira 2 spiked trainers
- Christian Louboutin Pyracloue ladies sandals
- Christian Louboutin white high top trainers
- Christian Louboutin Lata Napa Mica Ladies sandals
- Christian Louboutin Louis Junior spiked trainers
- White Canada Goose jacket

- Bvlgari ladies sunglasses

Christian Louboutin Spiked trainers



Case 5:

The case was referred to the Bureau by the Garda National Drugs and Organised Crime Bureau (GNDOCB) following a search operation, conducted by GNDOCB, and resulting in €1,000,000 worth of cannabis being discovered. The owner was identified as being the leader of a transnational organised crime group involved in the smuggling of firearms and controlled drugs.

The Bureau's investigation resulted in High Court orders being obtained pursuant to section 2 of the PoC Act over the following assets:

- Property located in Co. Louth
- 171 Mercedes Benz E Class AMG
- €98,000 in various bank accounts
- €5,000 cash

It is listed for hearing in October 2024.



Property Interior

Case 6:

The Bureau obtained orders pursuant to section 2 of the PoC Act over a property valued at circa €300,000 located in the DMR West area. Extensive renovations, valued at €173,333, were carried out on the property.

The respondents in this case are known associates of a high profile organised crime group involved in the sale and supply of controlled drugs and firearms.



Property Interior

Case 7:

Upon receipt of a Divisional Asset Profile received from Cork Gardaí, the Bureau commenced an investigation into a known drug dealer who was suspected to be highly active in both the importation and distribution of controlled drugs in West Cork and was also believed to be supplying main dealers in Cork City. It was suspected that this individual utilised businesses in West Cork as a means to launder his proceeds of crime.

In July 2023, the High Court granted orders pursuant to section 2 of the PoC Act over the following assets:

- €45,000 held in financial institutions
- Louis Vuitton Damier Print Hand Bags
- 142 Skoda Superb
- 171 Landrover
- 182 Kia Sportage
- 151 VW Passet
- €14,500 Cash

Case 8:

The Bureau obtained orders pursuant to section 3 and 4A of the PoC Act over lands in Co. Meath valued at €300,000.

The respondents in this case, a company and its owner, have been identified as being engaged in laundering the proceeds of crime on behalf of known organised criminal groupings.

Operation Thor

Operation Thor was launched on the 2nd November 2015 as an anti-crime strategy by the Garda Síochána. The focus of Operation Thor is the prevention of burglaries and associated crimes throughout Ireland, using strategies which are adapted for both rural and urban settings. The Bureau's Intelligence and Assessment Office is assigned as the liaison point for Operation Thor.

Throughout 2023, the Bureau continued its activities in support of Operation Thor by identifying and seizing assets suspected of being derived from criminal activity as well as pursuing actions pursuant to revenue and social welfare powers.

Part Six

Notable investigations of the Bureau

Operation Tara

Operation Tara, the Garda Síochána National Anti-Drugs Operation commenced on the 1st July 2021. Operation Tara sets out a strong focus on tackling street-level drug dealing in cities, towns and villages across the country.

The Bureau's Intelligence and Assessment Office is assigned as the liaison point for Operation Tara.

Since the launch of Operation Tara in July 2021, the Bureau supports this operation by identifying and seizing assets of persons involved in drug dealing across the country.

Part Seven

Significant Court Judgments during 2023

During 2023, written judgments were delivered by the courts in the following cases:

1. Criminal Assets Bureau –v- Ross Browning & Ors.
2. Criminal Assets Bureau –v- Stephen Bawn Motors Limited and Mike Nash

Criminal Assets Bureau –v- Ross Browning, Ian O’Heaire, Sinead Mulhall, Stephen Fowler, Julie Conway, Lesley Conway, Cheryl Browning, and Robyn Browning

High Court Record No. 2020 No. 13 CAB

Written High Court – Delivered by Mr. Justice Owens on the 15th February 2023.

Neutral Citation: [2023] IEHC 103

Summary

The application sought, *inter alia*, orders pursuant to section 3 of the PoC Act in respect of a total of eighteen (18) assets comprising four (4) properties, five (5) vehicles, four (4) cash amounts (totalling €16,850), four (4) luxury watches (estimated total value €40,200) and a diamond solitaire ring (estimated value €13,000) in the possession and control of the Respondents.

The Bureau contended that the First Respondent, Ross Browning, is a key member of the Kinahan Organised Crime Group (OCG) - an international OCG involved in the importation and distribution of drugs and firearms.

The remaining respondents are relations and/or associates of the First Respondent

and it was the Bureau’s further contention that all of the subject assets were either directly or indirectly funded by the proceeds of the First Respondent’s criminality.

It should be noted that a separate application was made on behalf of representatives for the Estate of Ross Browning’s grandfather, William ‘Liam’ Conway who had died intestate on the 9th November 2018 but remained the registered owner of a large property at Garristown, Naul, Co. Dublin - the subject of the said application.

In its application, the Personal Representatives on behalf of the Estate, asserted that the Bureau was statute barred from taking a case against the estate of a deceased person by virtue of section 9(2) of the Civil Liability Act 1961 which provides that no cause of action shall lie against the estate of a deceased person within two years from the date of death.

It was the Bureau’s case that one of the targeted properties, Deanstown Road, Finglas was purchased by Ross Browning in the name of William Conway on the 6th January 2012 for a total cost of €59,648 to conceal its true ownership. This property was in a dilapidated state in 2011 and underwent significant renovations to a high standard.

The Bureau maintained that William Conway’s personal finances were insufficient to purchase Deanstown Road and pay for the extensive renovations which were on the evidence carried out to a high standard.

Part Seven

Significant Court Judgments during 2023

Notwithstanding the foregoing, the property was subsequently ostensibly sold in 2012 for €120,000, to the second Respondent, (a cousin of Ross Browning and grandson of William Conway) at a significant uplift in value. Proceeds from the sale were used to purchase an extensive site and buildings in Garristown, Naul, Co. Dublin – also in the name of William Conway – on which Ross Browning would extensively develop and make his residence.

It was the Bureau’s contention that both properties remained in the possession and control of the First Respondent and that the initial purchase, renovation and purported sale of Deanstown Road was an elaborate scheme to launder funds from his criminal activity and conceal his ownership.

The Naul property was extensively renovated at an estimated cost of €929,319 excluding VAT with an additional €303,842 exclusive of VAT expended on the renovations of Chestnut Lodge, a distinct residential property at the front of the Naul site which was inhabited by the Fifth Respondent, being Ross Browning’s mother, and her then partner.

Held:

The court, in first dismissing the claim on behalf of the estate of William Conway stated from paragraph 17 of its judgement:

17. *This court rejects the contention of Ellen Conway that s.9(2) of the Civil Liability Act 1961 (the 1961 Act) has any relevance to this application for*

the reasons set out in the judgment in Criminal Assets Bureau v. Walsh [2021] IEHC 457.

18. *The amendment to s.11(7) of the Statute of Limitations 1957 (the 1957 Act) effected by s.10 of the Proceeds of Crime (Amendment) Act 2005 does not alter the view of this court that the time-bar provisions in s.9(2) of the 1961 Act do not apply to applications under s.3 of the 1996 Act. That amendment dealt with an issue of whether a time-bar provision of the 1957 Act relating to actions on forfeitures was applicable to proceedings under the 1996 Act. The terms of the amendment make clear that it cannot be an aid to proper construction of the provisions of the 1996 Act or of any assistance in deciding whether the provisions of the 1957 Act or s.9(2) of the 1961 Act have any application to proceedings under s.2(1) or s.3(1) of the 1996 Act.*
19. *The issue is whether applications under ss. 2(1) and 3(1) of the 1996 Act are of a type to which any provision of the 1957 Act or to which s.9(2) of the 1961 Act can apply. This court has already answered that question in the negative. There is no basis on which any of these limitation provisions could possibly apply to proceedings under s.2(1) or s.3(1) of the 1996 Act.*
20. *Were this court not constrained by judicial authorities to the contrary, it would also conclude that s.9(2) of the 1961 Act is confined to proceedings where “a relevant*

period” can be identified as prescribed by a limitation enactment and that all of the alternative scenarios contemplated by s.9(2)(a) and s.9(2)(b) of that Act only relate to causes of action which may become time-barred by reference to a “relevant period”. Proceedings under s.2(1) and s.3(1) of the 1996 Act could not fall within this rubric.

21. *The Bureau submitted that this application was brought within two years of the death of William Conway. The Bureau argued that if s.9(2) of the 1961 Act did apply to applications under s.3(1) of the 1996 Act, this application was brought within time.*
22. *The provisions of the 1996 Act are such that rules relating to devolution of title and administration of property comprised in estates are irrelevant to the core issue of whether a property in possession or control of a respondent is derived from proceeds of crime. It follows that limitation provisions directed to legal disputes concerning property comprised such estates are also irrelevant.*
23. *The application of s.9(2) of the 1961 Act urged for by the estate of William Conway is completely at odds with the scheme and purposes of the 1996 Act. This court remains unpersuaded by the argument that the Oireachtas could only evince intention to exclude proceedings under s.2(1) or s.3(1) of the 1996 Act from the operation of s.9(2) of the 1961 Act by*

means of an express specific provision excluding the operation of the latter provision.

In rejecting a further submission on behalf of the estate of William Conway that the improvements to Chestnut Lodge and the structures erected at its rear became his property by virtue of the rule that title to fixtures and buildings erected or placed on land passes to the owner of the land, the court stated:

44. *This rule does not apply to every circumstance where one person carries out work on land vested in another. Those who own and occupy land may make informal arrangements which permit non-owners to erect or improve buildings for use by themselves or for shared use. The result of these arrangements will often be that persons with no formal paper title acquire either a beneficial ownership interest in land or an equitable lien for the value of the work or the cost of the work or value of the addition to value of the asset represented by the work.*

Furthermore, in addressing the substantive issue, the court first held that the Chief Bureau Officer’s belief evidence to be reasonably grounded in respect of all but two assets (excluding cash sums in the amounts of €2,750 and €2,800 respectively), granted the substantive order pursuant to section 3(1) of the PoC Act, the court and in doing so summarized the evidence as follows from paragraph 51 onwards;

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51. *The materials considered by the Chief Bureau Officer are sufficient to support as reasonable his beliefs that the motorcycle, cars and van seized at Naul, Navan Road and Dublin 1 were acquired with proceeds of crime. They are also sufficient to support as reasonable his beliefs that watches and jewellery seized at the Flat in Dublin 1 were acquired with proceeds of crime. They are also sufficient to support as reasonable the belief of the Chief Bureau Officer that cash seized at Navan Road and from the flat of Robyn Browning was derived from proceeds of crime.*
52. *These materials are also sufficient to support as reasonable the beliefs of the Chief Bureau Officer that Deanstown Road and Naul were acquired in connection with property which indirectly constituted proceeds of crime and that much of the money used to rebuild and renovate Chestnut Lodge was provided by Ross Browning out of proceeds of crime. They are also sufficient to support as reasonable his belief that the structures and developments on Naul to the north of Chestnut Lodge and the associated access road to the east of Chestnut Lodge were financed by Ross Browning out of proceeds of crime. They are also sufficient to support as reasonable his belief that the plots of land at the North Beach in Rush were acquired with proceeds of crime supplied by Ross Browning. They are also sufficient to support as reasonable his belief that*
- Deanstown Road was renovated with money supplied by Ross Browning which represented proceeds of crime.*
53. *The evidence tendered by the Bureau and the materials considered by the Chief Bureau Officer provide strong support for his belief in relation to each of these assets. The overall evidence presented by the Bureau, including this belief evidence, establishes as a matter of probability that each of these items was proceeds of crime or was acquired with or in connection with property that, directly or indirectly constituted proceeds of crime.*
54. *What is the evidence and material which justifies these conclusions? Evidence and material information adduced by the Bureau provide the following details about Ross Browning and his relations and associates and about the each of the assets claimed.*
55. *Ross Browning comes from the Hardwicke Street area of Dublin. His Revenue records disclose that in the mid 2000's he was employed as a bricklayer and that he was subsequently self-employed in the same occupation. He was returning very modest earnings. He had a business association with Stephen Fowler. In 2009 he was in Spain. In the period of twelve months which ended on 16 February 2009 he transferred over €40,000 from one of this Allied Irish Banks (AIB) accounts to a Spanish bank account in*

Estepona of a corporation associated with Daniel Kinahan. This related to a property purchase in Brazil.

56. *Ross Browning was involved in a cash-in-transit robbery along with BF and RB in 2001. The evidence tendered on behalf of the Bureau establishes as a matter of probability that Ross Browning has had an ongoing significant involvement in organised crime for a number of years and is a senior member of the Kinahan organised crime gang. This transnational gang is involved in importation and distribution of drugs and firearms in Ireland.*
57. *Ross Browning has associations with Daniel Kinahan and other senior members of the Kinahan organised crime gang and of the Byrne gang. The Byrne gang is a sub-set of the Kinahan gang. Ross Browning and Sinead Mulhall attended the wedding of Daniel Kinahan in Dubai in 2017. He also attended the wedding of Christopher Kinahan junior in 2007. When he was in Spain in 2010 his residence was searched as part of an operation relating to the Kinahans and a handgun was recovered. He was present during this search in the company of another man who was associated with the Kinahan gang.*
58. *Ross Browning has a long association with Stephen Fowler who is a significant criminal. BF, the partner of his sister Cheryl Browning, is also a significant criminal. Garda intelligence shows that they are members of the Kinahan gang.*
59. *The evidence shows that Stephen Fowler was involved in a plot to bring a hitman from Eastern Europe to carry out a gangland killing in April 2017. This plot was foiled, and the hit man was intercepted. Stephen Fowler was caught running a cannabis grow-house at his home in 2010 and had harvested product ready for sale there along with stun guns. He received a prison sentence in relation to these matters in 2012. Intelligence indicated that Stephen Fowler's son who was murdered in December 2018 acted as a debt collector for Ross Browning. Stephen Fowler's address was also the point of departure for the intended victim of an assassination attempt in June 2019.*
60. *Ross Browning's AIB bank accounts in 2007 and 2008 were funded by a series of round sum lodgements and transfers, some of which originated from Stephen Fowler. In 2007 the address for statements in his business current account was Stephen Fowler's address in Blanchardstown. From July 2008 he was in receipt of €1,000 per weekly which was credited to his bank account. This money was attributed as from "JBM Construction". These payments stopped in January 2009.*
61. *JBM Construction Ltd existed between late 2006 and late 2008 when it was dissolved. It had registered offices at the premises of*

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- Stephen Fowler in Blanchardstown. Ross Browning was in partnership with Stephen Fowler in 2007 in a different business of “laying concrete driveways” and made a return to Revenue for profit of €17,408 for the period between January and August 2007.*
- €14,167, 21,200 and 16,000. He declared “nil” income in tax returns for 2013 and 2014. He made no tax returns for 2015 and 2006. He declared profits of €37,000 and €17,696 as a gym owner in 2017 and 2018. He registered as a sole trader as “BB Construction in 2011.”*
62. *After 2009 Ross Browning’s AIB bank accounts showed little activity. This is consistent with his absence in Spain during 2009 and in 2010 when he received the visit to his home there from the Guardia Civil. The transactions recorded in the bank statements did not show activity consistent with use for the purposes any occupation as a builder.*
- On foot of this judgement, the court granted further consequential orders for the return of two modest cash amounts for which it held there was insufficient grounds for the making of a section 3 order and appointed a receiver to sell the remaining moveable items and real estate with a direction that certain amounts commensurate with ostensibly legitimate funds determined to have funded the acquisition of the real estate be returned to appropriate parties on foot of the sale.
63. *The main transactions on these accounts from March 2009 were lodgements to meet mortgages of derelict two properties which he had bought in Limerick in 2007 and 2008. These properties were found to have been acquired with proceeds of crime in proceedings taken by the Bureau against him. His wherewithal to invest in these properties came from unknown sources and was found by this court to be derived from proceeds of crime. In 2008 and 2009 he received rent subsidy payments for a third property in the same area of Limerick. This property was occupied by the girlfriend of a Limerick criminal.*
- In this regard, the court made the following comment:
345. *This court is minded, with reluctance, to impose these exceptional provisions in order to ensure that there is no disproportionate enrichment of the State at the expense of some relations of Ross Browning who have lost out or will lose out because they facilitated Ross Browning’s activities relating to these properties. These relatives have involved themselves in highly culpable activities. They either facilitated money laundering or took benefits funded by organised crime of the most serious sort.*
64. *At some stage in 2010 Ross Browning was back in Ireland from Spain. His declared net profits before tax in 2010, 2011 and 2012 were*

346. *The provisions of the 1996 Act apply to property that is partly derived from proceeds of crime. It may occasionally be appropriate in proper exercise of discretion to make adjustments which recognise the effect of input of persons who are not innocent of wrongdoing into the value of assets which have been made the subject of an order under s.3(1) of the 1996 Act.*
347. *There will be orders under s.3(1) of the 1996 Act in relation to the remaining items found to be derived from proceeds of crime. The evidence does not establish any basis on which there would be a serious risk of injustice as a result of the making of an order under s.3(1) that some exceptional circumstance exists which should be taken into account in relation to any of these items*

possession and control of the Respondents.

The Bureau contended that the First Respondent, Stephen Bawn Motors Ltd, (“the Company”) is a business set up and run by Stephen O’Sullivan, Shane Curtin and the Second Respondent for the purpose of laundering the illicit income generated by a number of criminals and OCGs from the Limerick and wider Munster region. It was part of the Bureau’s case that the capital used to start the Company derived from the proceeds of crime which was used to purchase stock from primarily UK based car dealers. The vehicles were then imported and sold through the Company. It was the Bureau’s assertion that the profits generated by the Company were not properly accounted for, disappeared and presumed ultimately returned in part to its criminal investors in the final stage of this elaborate money laundering scheme.

Costs were awarded to the Bureau as against the First, Third and Seventh Respondents.

Criminal Assets Bureau –v- Stephen Bawn Motors Ltd and Mike Nash

High Court Record No. 2020 No. 13 CAB

Written Court of Appeal– Delivered by Mr. Justice Alexander Owens on the 28th July 2023

Neutral Citation: [2023] IEHC 498

Summary:

The application sought *inter alia* orders pursuant to section 3 of the PoC Act in respect of 114 vehicles and the balance of €20,509.82 held in a bank account in the

In addition, the Bureau contended that the First Respondent abused the VAT margin scheme by failing to charge, collect and/or remit VAT on end-sales of second hand fleet vehicles imported by it. The Bureau also claimed that the sales invoices associated with imported vehicles did not establish an entitlement of the Company to sell those vehicles to customers under the VAT margin scheme and that the resulting VAT liability remained unpaid.

Furthermore, the Bureau highlighted an example in which the value of a trade-in on a vehicle which was sold on hire purchase was misstated in order to make

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a sale and provided evidence from a former employee that ‘sometimes’ this was done to make a sale. Finally, the Bureau noted that eight of the vehicles seized were ‘clocked’ i.e. the odometer was adjusted to fraudulently reduce the mileage attributed to the vehicles thereby increasing its resale value.

Held:

In summarising the net issue in dispute – the court stated as follows :

“29. If records maintained by the Company are dependable and the approved unaudited financial statements for 2015, 2016 and 2017 present a true and fair view of its financial affairs, then its business was a remarkable success. This business grew within four and a half years from a small concern with a modest stock of used cars to one carrying an inventory of 110 saleable vehicles. The Bureau estimated this inventory to be worth €1,116,679. This valuation was based on prices quoted in UK and Irish websites for similar vehicles at the time.

30. This growth was achieved without bank overdraft facilities, shareholder capital. The only assistance from the proprietor was a director’s loan of €27,400 noted in the accounts and a small number of cars which constituted initial trading stock. The Company lacked a motor finance stocking facility. Its bank borrowings were confined to two loans of €25,000, advanced in

October and November 2015, and a further loan of €50,000, advanced in December 2016.

31. In October 2016, the Company became an authorised credit intermediary for Bluestone Motor Finance (“Bluestone”). This assisted the business by enabling it to offer a source of vehicle finance to prospective customers who required hire purchase finance to assist in car purchases. Another result of this was that the profile of payment for cars changed from cheques, cash and bank drafts to remittances from Bluestone. Bluestone also paid commission on hire purchase car finance introduced by the Company. This additional revenue stream generated €438,558 for the Company in the period to 19 March 2019.

32. The Company maintained hefty credit balances in its current account through much of 2017 and 2018. These sometimes exceeded €300,000.

33. Total recorded receipts from sales in the trading statement for year ended 31 August 2017 were €5,301,313, of which €3,243,000 came from Bluestone. This accounted for 61% of recorded sales receipts. In the following year total recorded receipts from sales were €8,074,300, of which €6,298,000 came from Bluestone. This accounted for 78% of recorded sales receipts.

34. *However, evidence tendered by the Bureau establishes as a matter of prima facie probability that this success was illusory. Much of the Company's capital to trade in cars was funded from unknown sources. Proceeds of sale of many cars sold by the Company disappeared. Company records relating to its dealings with some UK dealers are completely unreliable and point to it being in league with these UK entities and using vehicle purchases from them as a means to launder money. This evidence establishes that beliefs of the Chief Bureau Officers that its inventory of cars and current account balance are derived from proceeds of crime are well-founded and reasonable and that it is more likely than not that that they were acquired in part both with, and in connection with property that, directly or indirectly, constituted proceeds of crime.*
35. *The Bureau affidavits set out the material which forms the basis on which the Chief Bureau Officers believe that Stephen O'Sullivan, Mike Nash and Shane Curtin have been operating in league with persons involved in organised crime and have been laundering money through the Company.*
36. *There is evidence that both Mike Nash and Stephen O'Sullivan had an association with a man who had a history of providing money-laundering facilities. Documents found on the Company's computer demonstrate that in 2016 a plan was afoot to route money into the Company by putting its then stock in trade into ownership of a Czech entity controlled by this man. This entity would provide finance for purchases of stock. Emails and a schedule of vehicles which was prepared around that time disclose that preparations were being made to put these arrangements in place between July and September 2016. Stephen O'Sullivan also set up a Stephen Bawn Motors Limited in the Czech Republic. Mike Nash had a falling out with this man. This led to an altercation between them in 2017.*
37. *In January 2019 Stephen O'Sullivan was arrested on suspicion of having paid Gardaí to obtain confidential information relating to the Bureau investigation into the Company and its controllers and their use of its business to launder money for Limerick criminals. This investigation was a closely guarded secret. According to Superintendent Nolan, the authorities discovered that this investigation had been compromised and that information regarding it had been leaked by members of the Garda Síochána to Stephen O'Sullivan. A number of Gardaí were also arrested. A file was sent to the Director of Public Prosecutions.*
38. *This indicates a high level of criminality and an unusual level of interest of one of the directing*

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- minds of the Company in how a secret investigation into money laundering for organised crime was progressing.*
39. *In essence, the Bureau relies on intelligence that the Company was set up as a front to launder proceeds of crime and that Mike Nash exercises a controlling influence, along with Shane Curtin and another man. This intelligence is a mixture of privileged Garda intelligence, disclosed intelligence, and privileged information from confidential sources. This third man is from County Limerick. Garda intelligence is that this man is an international drug trafficker with assets and criminal contacts within the State and abroad. This man has also associated since 2009 with members the McCarthy-Dundon organised crime group. In 2012 he was convicted of conspiracy to import controlled drugs into the UK and received a suspended sentence. In 2008 Mike Nash and this man were arrested at Dublin Airport and admitted that they consumed cocaine in Amsterdam.*
40. *Garda Intelligence is that Shane Curtin has connections with the drug trade in Limerick. In 2009 he was in a vehicle which was stopped in Limerick and Ecstasy tablets valued at €10,000 were found. This stop was as a result of confidential information. They also leased premises in Limerick City Centre that year for €80,000 over three years.*
41. *Superintendent Nolan states that Company vehicles were provided to Limerick criminals for use. He states that Shane Curtin remains active in importing and distributing controlled drugs and spends most of his time outside Limerick. 42. If revenue records are a correct representation of their income, Stephen O'Sullivan, Shane Curtin and Mike Nash had limited resources to provide either financial assistance or a stock of cars to the Company in 2014 and 2015.*
- In reviewing the evidence before it, the Court from paragraph 65 detailed certain anomalies and inconsistencies with a number of the transactions from three UK based suppliers from whom the Company purchased stock:
65. *A large number of cars were recorded as bought from three UK-based dealers. The first of these entities is located in South Armagh in Northern Ireland and operates from the garden of a private house. The second is located at Doncaster in England. The third is located in Barnsley in England.*
66. *Payments by the Company for cars supplied by the South Armagh dealer were by Euro denominated bank drafts and cheques, drawn in favour of a named individual who operated a Bureau de Change. The Company paid this individual €972,254 between 31 August 2016 and 19 March 2019. €81,300 was paid in the period between 1*

- September 2018 and 19 March 2019. Three cars seized by the Bureau were attributed to purchases from this dealer. Mike Nash claimed not to know the payee of these cheques and drafts.*
67. *An examination of VRT payment records and invoices held by the Company relating to vehicles supplied by this dealer showed seven instances where two different invoices were issued by this dealer for sale of the same vehicle. These invoices have different numbers or no number and in two cases the amounts differ. The sales invoice dates remain the same. A feature of some of these invoices is that it is not clear whether the amount invoiced was Euro or Sterling.*
68. *In two instances vehicles recorded by the Company as supplied by the Doncaster dealers were submitted for VRT on foot of invoices issued by the Northern Ireland dealer and by another UK business entity.*
69. *VRT records show that 36 of 82 vehicles recorded as bought from this Northern Ireland dealer were incorrectly identified as bought from the original keeper. Of the remaining 46 vehicles, three cars were submitted for VRT using invoices from the Doncaster dealer as proof of purchase. In two instances vehicles invoiced to the Company by the Northern Ireland dealer were also invoiced to Nash Cars and Commercials Ltd and*
- these invoices were presented to VRT authorities as evidence of value.*
70. *The Doncaster dealership is operated by two brothers who were bankrupted in 2014. They were disqualified until September 2019 from acting as company directors in England. The Company's records attributed 28 of the cars seized by the Bureau as coming from this source. The Bureau valued these vehicles at €285,178. A list exhibited by the Bureau shows that most of these cars were bought by these dealers from British Car Auctions. Mike Nash claimed to own 22 of these cars, including one of two cars attributed to these dealers which were also claimed by Shane Curtin.*
71. *The total value of payments made by the Company to the Doncaster dealers between year ended 31 August 2017 and 2019 was €2,812,663. The Company held one invoice relating to a single vehicle supplied by these dealers. This invoice did not comply with the requirements of the VAT margin scheme. In the six months ended 19 March 2019 total payments by the Company to these dealers totalled €503,390.*
72. *One of these dealers was contacted by Bureau officers. He claimed that he believed that they had supplied about fifty cars to the Company. This information was inconsistent with records maintained by the*

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Company. He undertook to provide invoices to the Bureau. None were forthcoming.

73. *Investigations relating to these dealers established a link between them and purchase of 1,114 cars from British Car Auctions between 2013 and 2019. The sum involved in those transactions was STG£6,000,000. They live in modest cottages in Darlington. During the relevant period they had no significant means did not pay taxes. Intelligence provided by UK law enforcement body states that they associate with criminals involved in organised crime in England and that they have supplied motor cars for use by members of organised crime groups.*

In considering the evidence tendered by Mike Nash, the court made the following comments;

83. *In exhibit MN8 to his affidavit sworn on 16 April 2021 Mike Nash claimed ownership of 37 of the seized vehicles and supplied details. Of these vehicles, 25 were identified by him as supplied by the Doncaster dealers; four by the Barnsley Dealers, two by Wilsons, one by Nash Cars and Commercials Ltd and two by the South Armagh dealers. This list included nine vehicles in addition to those previously claimed by him. No evidence has been produced to vouch any payment by Mike Nash for the purchase of any vehicles*

claimed by him in these proceedings or shown to have been purchased by him from motor dealers and sold by the Company. When interviewed by Bureau officials he stated that the Company's current account was used to pay for cars bought by him.

84. *Vehicle purchase information in the Company's early period of trading could not be reconciled with recorded expenditure. Recorded turnover in the first year of trading included sales of vehicles introduced by Mike Nash and others. A document exhibited by Mike Nash as MN1 showed that in the Company's first period of trading stock purchases accounted for 72 of 280 cars sold. Of the remaining vehicles, 18 were recorded as supplied by Mike Nash, and 39 were recorded as supplied by Shane Curtin. Forty-one were supplied by an identified car dealer. Ninety-one were listed as "private sale" and 16 were listed as "friend's car." This implies that the Company only bought €317,000 worth of cars and that most of the proceeds of sale of the others were payable to these suppliers.*

85. *Further investigation of cars listed as sold by the Company in this period revealed 12 other cars which were listed in records of a Tipperary dealer as sold to Mike Nash. These cars were variously listed in MN1 as "stock purchase", "Shane Curtin" or "private supply." Payment for one of the cars can be traced to a*

draft purchased by the Company. The Tipperary supplier denied any business relationship with Shane Curtin. None of these 12 cars was recorded as sourced by Mike Nash.

Having considered this evidence the court arrived at the following conclusion:

90. *Nash Car and Commercial Sales Limited was set up with a view to Mike Nash extracting cars notionally attributed to him as part of the pooling arrangement from the Company. The nature of the arrangement made it impossible for him to do this. His claim to ownership of vehicles in the Company's 2019 inventory is untenable. Any interest which he had was entitlement to receive payment, calculated by reference to a share of notional net profit on sales of cars which he bought using the Company's money. Shane Curtin's claim to own cars bought and paid for by the Company is also untenable.*

In summing up the evidence presented in the case, and highlighting the inexact nature of the role of the court in assessing the competing claims the Judgment held that the entirety of the subject assets, with the exception of two vehicles privately held, were the proceeds of crime. In doing so, the court made the following concluding observations:

112. *Overall, evidence presented by the Bureau demonstrates that the Company did not maintain proper or reliable records of its business*

transactions. It engaged in false accounting and record keeping. Information which formed the basis for its financial statements for the period running from late 2014 to 31 August 2017 was unreliable. It is not possible to match withdrawals with purchases of stock during this period. In 2014, 2015 and to a lesser extent in 2016 a lot of cash recorded as received was not lodged to the current account and in 2014 and 2015 a lot of cash was withdrawn from the current account.

113. *The Company ignored compliance with requirements of the VAT margin scheme and routinely failed to charge proper VAT on end-sales of cars which it imported from the UK without proper invoicing. Evidence demonstrates that in a number of cases the Company accepted, held, used or created false invoices.*

114. *On balance, this court is persuaded that the evidence of the Bureau's accountant that substantial funding from undisclosed sources was introduced into the Company is correct and is the probable explanation for its growth. The evidence establishes that Stephen O'Sullivan, Dave Nash, or Shane Curtin lacked legitimate means to fund the introduction of funds or vehicles into the Company which would generate the levels turnover, stock in trade and credit balances which the Company was ostensibly able to achieve. Even before the*

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- advent of Bluestone, the Company had a large inventory of vehicles which was inconsistent with stated turnover. The likely source of wherewithal for all of this business activity was proceeds of crime provided by Limerick criminals as part of a money-laundering exercise. No other explanation is credible.*
115. *The transactions with the Doncaster dealers were highly irregular and absence of vat invoices points to introduction of money from unknown sources to acquire cars in the UK as the likely explanation. This is supported by the information from UK law enforcement about the resources and business activities of the Doncaster dealers and their association with organised crime in the UK.*
116. *Use of Euro denominated bank drafts and cheques for large round sum amounts drawn as payable personally to the proprietor of a bureau de change in Northern Ireland was a highly unorthodox means of payment to a Northern Ireland car dealer. Copies of two of these instruments are exhibited. They were lodged unendorsed to a business account of the bureau de change. This also points to introduction of money in the UK from unknown sources to purchase cars bought by Mike Nash for the Company as the likely explanation. These payments, if they genuine remittances to a car dealer, could*
- and should have been made by money transfer to that dealer's bank account in the normal way.*
117. *This conclusion is supported by other badges of fraud in the manner in which the Company conducted its business. It is also supported by lack of documentary controls to enable verification of cash received on sales and spent on purchases. False invoicing, absence of proper or any invoices and lack of concern for proper application of the VAT margin scheme and failing to account for proceeds of sales of cars bought by the company all point to fraudulent concealment of the true origin and cost of vehicles purchased and of the destination of proceeds of sales of vehicles paid for by the Company.*
118. *There is evidence of removal of significant value from the Company by its controllers for unknown purposes. Value was travelling into the business from sources other than the controllers and was being extracted and used in ways which are not explained by the Company's business records. All of these proved irregularities provide support for the belief evidence of the current Chief Bureau Officer that the Company was run as a money-laundering operation.*
119. *It is impossible to quantify the exact degree to which the assets claimed by the Bureau indirectly represent proceeds of crime. All that can be concluded is that the*

Bureau has advanced sufficient evidence to establish, prima facie, that its inventory and current account balance are derived substantially from proceeds of crime and that assets generated by its business operations have been generated using proceeds of crime or were acquired in connection with proceeds of crime. While some aspects of the Company's trading were conducted in a proper fashion, the Bureau evidence establishes that it was an engine of fraud, fuelled by money-laundering.

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

Part Seven
Significant Court Judgments during 2023

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Part Eight

National and International developments

The International Perspective

As a front line agency in the fight against criminality, the Bureau's capacity to carry out this function 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 2023. The Bureau Legal Officer and the Detective Inspector attended two ARO meetings in Brussels in March and November 2023.

During 2023, the Bureau received ninety (90) requests for assistance. The Bureau was able to provide information in respect of all these requests. The requests were received from eighteen (18) countries worldwide.

During 2023, the Bureau further utilised this network and sent thirty four (34) requests to fourteen (14) different countries worldwide compared to ninety three (93) requests to thirty two (32) countries during 2022.

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 and international and organised crime.

During 2023, the Bureau continued to work with Europol on a number of live investigations.

Interpol

Interpol is an agency comprised of the membership of police organisations in one hundred and ninety 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 2023.

CARIN

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

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

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

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

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



CARIN Logo

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

During 2023, the Bureau actively participated in the CARIN Network. The Annual General Meeting was held in Brussels and was chaired by the United States of America on 3rd – 5th May 2023.

Anti-Money Laundering Steering Committee (AMLSC)

During the course of 2023, the Bureau participated in the Anti-Money Laundering Steering Committee on four (4) 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. To this end, the Chief Bureau Officer was delighted to welcome HMRC and the National Crime Agency to the Bureau on 29th March 2023.

Joint Investigation Teams Policing (JITS)

In 2023, the Bureau continued its involvement as a member of a Joint Investigation Team (JIT's) established in accordance with Article 20 of the Second Additional Protocol of the European Convention on Mutual Assistance in Criminal Matters of the 20th April 1959.

The Bureau is a member of a Joint Investigation Team established to facilitate investigations in the Republic of Ireland and Romanian States into members of a Romanian Organised Crime Group involved in human trafficking, prostitution and money laundering operating in both the Irish and Romanian States.

The Bureau is conducting an investigation into the assets of the individuals involved in facilitating

human trafficking, prostitution and money laundering.

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 the 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).

Part Eight
National and International developments

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 November 2023 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 2023, the Bureau welcomed national and international delegations and agencies, both in person and online, covering a range of disciplines.

The Bureau's continued involvement in investigations having an international dimension presents an opportunity to both contribute to and inform the international law enforcement response to the ongoing threat from transnational organised criminal activity.

In addition, this engagement provides an opportunity for the Bureau to share

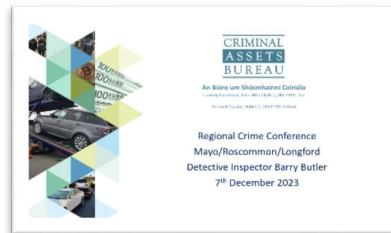
its experience with its international partner agencies.

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

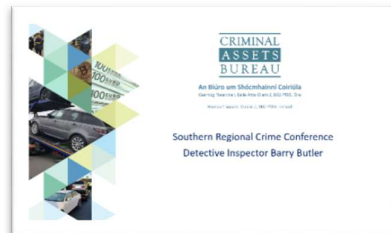
Regional Crime Conference

Bureau Officers made presentations at the following Regional Crime Conferences on the work of the Bureau.

1. Western Regional Crime Conference 07/12/2023



2. Southern Regional Crime Conference – 09/10/2023



Zambian Delegation - 7th June 2023

The Chief Bureau Officer was delighted to welcome a delegation from some of the Investigation and Prosecution Institutions in Zambia. The visiting delegation formed part of the Irish Rule of Law's International's (IRLI) Programme in Zambia.

Part Eight National and International developments

In the below photo with Chief Bureau Officer Michael Gubbins is Mr Gilbert Phiri, Director of Public Prosecutions, Mr Thom Trevor Shamakamba, Director General, Anti-Corruption Commission and Mr Brian Caden, Deputy Head of Mission at the Embassy of Ireland to Zambia.



European Commission 18/04/23 – 19/04/23

The United Nations Interregional Crime and Justice Research Institute arranged a study mission to Bureau Offices.

Approximately forty delegates from Armenia, Georgia, Moldova, Ukraine, Azerbaijan and Libya participated.

The theme of the study mission was *“Civil Confiscation and Unexplained Wealth Orders: Modern Modalities to Seize and Confiscate Illicitly Acquired Assets”*. Proceedings were opened by

the Chief Bureau Officer, Michael Gubbins and a series of speakers attached to the Bureau provided an overview of the Bureau and its history. The legislation underpinning the Bureau and the practical application of the non-conviction based asset forfeiture model employed by the Bureau was outlined by the Bureau Legal Officer, Kevin McMeel.

Presentations were also given on the subject of Unexplained Wealth Orders by Ms Anthea Brookes of the National Crime Agency, United Kingdom.



High Level Meetings

A number of high level meetings took place in 2023, included as follows:

Institute of International and European Affairs (IIEA) 11th September 2023

The Chief Bureau Officer, Michael Gubbins, was happy to address the re-established Justice and Home Affairs Group on the work of the Bureau and to the extent the Bureau could provide a model for other European Union Member States in tackling serious

crime and dealing with the proceeds of crime.

[Meeting with Turkish Ambassador, His Excellency Hakan Olcay, 27th October 2023](#)

The Chief Bureau Officer, Michael Gubbins and members of the Bureau attended a reception at the Herbert Park Hotel to celebrate the 100th Anniversary of the Proclamation of the Republic of Türkiye.

The reception also recognised those who assisted in the gathering of urgently needed materials for the victims of the tragic earthquake that occurred in south eastern Türkiye on the 6th February 2023. Bureau Officers and staff assisted in the relief efforts by collecting and delivering 11 boxes of nappies totalling 4,753 and 61 boxes of wipes to the Turkish Embassy.



TÜRKİYE CUMHURİYETİ
DIŞİŞLERİ BAKANLIĞI

[Revenue Centenary Celebration, Dublin Castle 21st February 2023](#)

The Chief Bureau Officer, Michael Gubbins, was delighted to attend the centenary celebrations of the Office of the Revenue Commissioners in Dublin Castle on 21st February 2023.

[UNCAC Group](#)

Detective Superintendent Seamus Dalton participated in the United Nations Convention against Corruption (UNCAC) Group to review the implementation of the second cycle regarding Spain in Madrid between 9th and 11th May 2023.

[Media Interviews](#)

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

- 4th November 2023: Irish Times Newspaper article entitled “CAB enquiry exposes covert banking network”.
- 4th November 2023: Irish Times Newspaper article entitled “How a new wave of Irish criminals are flaunting their wealth and using it to generate fear”.
- 9th November 2023: Claire Byrne Show showcasing the high value assets seized by the Bureau.
- The Chief Bureau Officer also gave interviews to media outlets in publicising the Bureau’s first public online auction in November and December 2023.

Part Nine

Protected Disclosures Annual Report

Protected Disclosures Act 2014

Section 22 of the Protected Disclosures Act 2014 requires every public body to prepare and publish a report, not later than the 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 2023.

Integrity at Work Pledge

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

In this regard, two (2) Bureau Officers attended the Integrity at Work (IAW) Forum hosted by Transparency International (Ireland) Limited.



Part Nine
Protected Disclosures Annual Report

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Part Ten

Conclusions

In 2023, the Bureau exercised its statutory remit to pursue the proceeds of criminal conduct. In order to do this, the Bureau utilises the provisions of the Proceeds of Crime Act 1996 as amended, together with Revenue and Social Welfare legislation.

The Bureau continued to target assets deriving from a variety of suspected criminal conduct including drug trafficking, fraud, theft, burglary, money laundering 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 2023, 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 €8.651m being forwarded to the Central Fund, which can be broken down as follows:

- €2.219 million under the Proceeds of Crime legislation
- €5.792 million was collected in Revenue
- €0.639m in Social Welfare recoveries

In addition, the Bureau returned monies in excess of €1.2m to the office of the Director of Public Prosecutions in the CC case.

Total Monies returned by CAB in 2023	
Returned under CAB remit i.e., Proceeds of Crime, Revenue and Social Welfare legislation	€8,651,396
Returned to the ODPP	€1,207,787
Totals	€9,859,183

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 2023, the Bureau was involved in a number of investigations relating to criminal conduct by organised crime groups in the border region.

The Bureau continues to develop its relationship with a number of law enforcement agencies with cross-jurisdictional links, most notably, Interpol, Europol, 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.

Part Ten Conclusions

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

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

One of the key strengths of the Bureau is its collaboration with other organisations to support its activities. The Bureau could not undertake its activities without the support of many sections of the 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 provide excellent advice and support to the Bureau with particular emphasis on finance, governance, audit and risk. We continue to work with the Department in the 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.

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

I confirm, that the Annual Report and Compliance Statement has been submitted to the Minister for Justice.

Purpose of the System of Internal Control

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

The system of internal control, which accords with guidance issued by the Department of Public Expenditure, NDP

Delivery and Reform has been in place in the Criminal Assets Bureau for the year ended 31st December 2023 and up to the date of approval of the financial statements.

Capacity to Handle Risk

The Criminal Assets Bureau reports on all audit matters to the Internal Audit Unit in the Department of Justice and has in place a Bureau Audit and Risk Committee (ARC). The ARC of the Bureau met on four occasions during the year 2023.

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

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

Risk and Control Framework

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

A Risk Register is in place in the Criminal Assets Bureau which identifies the key risks facing the Bureau and these are identified, evaluated and graded according to their significance. The

Appendix B

Statement of Internal Controls

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 2022 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 2023:

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

Procurement

I confirm that the Criminal Assets Bureau has procedures in place to ensure compliance with current procurement rules and guidelines and that during the year 2023 the Criminal Assets Bureau complied with those procedures.

Review of Effectiveness

I confirm that the Criminal Assets Bureau has procedures in place to monitor the effectiveness of its risk management and control procedures. The Bureau's monitoring and review of the effectiveness of the system of internal control was informed by the work of the internal ARC, the Internal Audit Unit of the Department of Justice and the

Comptroller and Auditor General. The ARC, within the Criminal Assets Bureau, is responsible for the development and maintenance of the internal control framework.

During 2023 the Internal Audit Unit of the Department of Justice conducted an audit at the Criminal Assets Bureau on financial and other controls, in line with their annual programme of audits, to provide assurance to the Audit Committee of Vote 24 (Justice). The next internal audit of the Bureau's financial and other controls is due to take place in Q1, 2024.

During 2023 the Comptroller and Auditor General carried out an audit on the 2022 Financial Statements. No material issues were reported. During 2024, the Comptroller and Auditor General will conduct an audit on the 2023 Financial Statements.

Internal Control Issues

No weaknesses in internal control were identified in relation to 2023 that require disclosure in the Financial Statements.



Michael Gubbins
Chief Bureau Officer
June 2024

Appendix B
Statement of Internal Controls

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