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*Number 31 of 1996*

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**CRIMINAL ASSETS BUREAU ACT, 1996**

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AN ACT TO MAKE PROVISION FOR THE ESTABLISHMENT OF A BODY TO BE KNOWN AS THE CRIMINAL ASSETS BUREAU AND TO DEFINE ITS FUNCTIONS AND TO AMEND THE FINANCE ACT, 1983, AND THE WAIVER OF CERTAIN TAX, INTEREST AND PENALTIES ACT, 1993, AND TO PROVIDE FOR RELATED MATTERS.

[11th October, 1996]

BE IT ENACTED BY THE OIREACHTAS AS FOLLOWS:

1.—(1) In this Act—

Interpretation.

“the Bureau” means the Criminal Assets Bureau established by *section 3*;

“the bureau legal officer” means the legal officer of the Bureau;

“bureau officer” means a person appointed as a bureau officer under *section 8*;

“the Chief Bureau Officer” means the chief officer of the Bureau;

“the Commissioner” means the Commissioner of the Garda Síochána;

“the establishment day” means the day appointed by the Minister under *section 2*;

“Garda functions” means any power or duty conferred on any member of the Garda Síochána by or under any enactment (including an enactment passed after the passing of this Act) or the common law;

“member of the family”, in relation to an individual who is a bureau officer or a member of the staff of the Bureau, means the spouse, parent, grandparent, step-parent, child (including a step-child or an adopted child), grandchild, brother, sister, half-brother, half-sister, uncle, aunt, nephew or niece of the individual or of the individual's spouse, or any person who is cohabiting or residing with the individual;

“the Minister” means the Minister for Justice;

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“proceedings” includes any hearing before the Appeal Commissioners (within the meaning of the Revenue Acts) or before an appeals officer or the Social Welfare Tribunal under the Social Welfare Acts or a hearing before any committee of the Houses of the Oireachtas;

“Revenue Acts” means—

- (a) the Customs Acts,
- (b) the statutes relating to the duties of excise and to the management of those duties,
- (c) the Tax Acts,
- (d) the Capital Gains Tax Acts,
- (e) the Value-Added Tax Act, 1972,
- (f) the Capital Acquisitions Tax Act, 1976,
- (g) the statutes relating to stamp duty and to the management of that duty,
- (h) Part VI of the Finance Act, 1983,
- (i) Chapter IV of Part II of the Finance Act, 1992,

and any instruments made thereunder and any instruments made under any other enactment and relating to tax;

“tax” means any tax, duty, levy or charge under the care and management of the Revenue Commissioners.

(2) In this Act—

- (a) a reference to a section is a reference to a section of this Act unless it is indicated that reference to some other enactment is intended,
- (b) a reference to a subsection, paragraph or subparagraph is a reference to the subsection, paragraph or subparagraph of the provision in which the reference occurs unless it is indicated that reference to some other provision is intended, and
- (c) a reference to an enactment shall be construed as a reference to that enactment as amended or extended by any other enactment.

Establishment day.

**2.**—The Minister may, after consultation with the Minister for Finance, by order appoint a day to be the establishment day for the purposes of this Act.

Establishment of Bureau.

**3.**—(1) On the establishment day there shall stand established a body to be known as the Criminal Assets Bureau, and in this Act referred to as “the Bureau”, to perform the functions conferred on it by or under this Act.

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(2) The Bureau shall be a body corporate with perpetual succession and an official seal and power to sue and be sued in its corporate name and to acquire, hold and dispose of land or an interest in land and to acquire, hold and dispose of any other property. S.3

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

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

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— Functions of Bureau.

- (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 activity,
- (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 activity or suspected criminal activity are subjected to tax and that the Revenue Acts, where appropriate, are fully applied in relation to such proceeds or activities, 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 activity, and
- (d) at the request of the Minister for Social Welfare, to investigate and determine, as appropriate, any claim for or in respect of a benefit, within the meaning of section 204 of the Social Welfare (Consolidation) Act, 1993, where the Minister for Social Welfare certifies that there are reasonable grounds for believing that, in the case of a particular investigation, officers of the Minister for Social Welfare may be subject to threats or other forms of intimidation,

and such actions include, where appropriate, subject to any international agreement, cooperation with any police force, or any authority, being a tax authority or social security authority, of a territory or state other than the State.

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(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.

Conferral of additional functions on Bureau.

6.—(1) The Minister may, if the Minister so thinks fit, and after consultation with the Minister for Finance, by order—

- (a) confer on the Bureau or its bureau officers such additional functions connected with the objectives and functions for the time being of the Bureau, and
- (b) make such provision as the Minister considers necessary or expedient in relation to matters ancillary to or arising out of the conferral on the Bureau or its bureau officers of functions under this section or the performance by the Bureau or its bureau officers of functions so conferred.

(2) The Minister may by order amend or revoke an order under this section (including an order under this subsection).

(3) Every order made by the Minister under this section shall be laid before each House of the Oireachtas as soon as may be after it is made and, if a resolution annulling the order is passed by either such House within the next 21 days on which that House has sat after the order is laid before it, the order shall be annulled accordingly, but without prejudice to the validity of anything previously done thereunder.

(4) In this section “functions” includes powers and duties.

Chief Bureau Officer.

7.—(1) There shall be a chief officer of the Bureau who shall be known, and is referred to in this Act, as the Chief Bureau Officer.

(2) The Commissioner shall, from time to time, appoint to the Bureau the Chief Bureau Officer and may, at any time, remove the Chief Bureau Officer from his or her appointment with the Bureau.

(3) The Chief Bureau Officer shall carry on and manage and control generally the administration and business of the Bureau.

(4) The Chief Bureau Officer shall be responsible to the Commissioner for the performance of the functions of the Bureau.

(5) (a) In the event of incapacity through illness, or absence otherwise, of the Chief Bureau Officer, the Commissioner may appoint to the Bureau a person, who shall be known, and is referred to in this section, as the Acting Chief Bureau Officer, to perform the functions of the Chief Bureau Officer.

(b) The Commissioner may, at any time, remove the Acting Chief Bureau Officer from his or her appointment with the Bureau and shall, in any event, remove the Acting Chief Bureau Officer from that appointment upon being satisfied that the incapacity or absence of the Chief

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Bureau Officer has ceased and that the Chief Bureau S.7  
Officer has resumed the performance of the functions of  
Chief Bureau Officer.

(c) *Subsections (3) and (4) and paragraph (a)* shall apply to  
the Acting Chief Bureau Officer as they apply to the  
Chief Bureau Officer.

(6) The Chief Bureau Officer shall be appointed from amongst  
the members of the Garda Síochána, of the rank of Chief Super-  
intendent.

(7) For the purposes of this Act other than *subsections (1), (3)*  
and *(9) of section 8*, the Chief Bureau Officer or Acting Chief Bureau  
Officer, as the case may be, shall be a bureau officer.

8.—(1) (a) The Minister may appoint, with the consent of the Bureau officers.  
Minister for Finance, such and so many—

(i) members of the Garda Síochána nominated for  
the purposes of this Act by the Commissioner,

(ii) officers of the Revenue Commissioners nomi-  
nated for the purposes of this Act by the Rev-  
enue Commissioners, and

(iii) officers of the Minister for Social Welfare nomi-  
nated for the purposes of this Act by that  
Minister,

to be bureau officers for the purposes of this Act.

(b) An appointment under this subsection shall be con-  
firmed in writing, at the time of the appointment or  
as soon as may be thereafter, specifying the date of  
the appointment.

(2) The powers and duties vested in a bureau officer for the pur-  
poses of this Act, shall, subject to *subsections (5), (6) and (7)*, be the  
powers and duties vested in the bureau officer, as the case may be,  
by virtue of—

(a) being a member of the Garda Síochána,

(b) the Revenue Acts or, any provision of any other enactment,  
whether passed before or after the passing of this Act,  
which relates to revenue, including any authorisation or  
nomination made thereunder, or

(c) the Social Welfare Acts, including any appointment made  
thereunder,

and such exercise or performance of any power or duty for the pur-  
poses of this Act shall be exercised or performed in the name of the  
Bureau.

(3) A bureau officer, when exercising or performing any powers  
or duties for the purposes of this Act, shall be under the direction  
and control of the Chief Bureau Officer.

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(4) Where in any case a bureau officer (other than the Chief Bureau Officer) who, prior to being appointed a bureau officer, was required to exercise or perform any power or duty on the direction of any other person, it shall be lawful for the bureau officer to exercise or perform such power or duty for the purposes of this Act on the direction of the Chief Bureau Officer.

(5) A bureau officer may exercise or perform his or her powers or duties on foot of any information received by him or her from another bureau officer or on foot of any action taken by that other bureau officer in the exercise or performance of that other bureau officer's powers or duties for the purposes of this Act, and any information, documents or other material obtained by bureau officers under this subsection shall be admitted in evidence in any subsequent proceedings.

(6) (a) A bureau officer may be accompanied or assisted in the exercise or performance of that bureau officer's powers or duties by such other persons (including bureau officers) as the first-mentioned bureau officer considers necessary.

(b) A bureau officer may take with him or her, to assist him or her in the exercise or performance of his or her powers or duties, any equipment or materials as that bureau officer considers necessary.

(c) A bureau officer who assists another bureau officer under *paragraph (a)* shall have and be conferred with the powers and duties of the first-mentioned bureau officer for the purposes of that assistance only.

(d) Information, documents or other material obtained by any bureau officer under *paragraph (a)* or (c) may be admitted in evidence in any subsequent proceedings.

(7) Any information or material obtained by a bureau officer for the purposes of this Act may only be disclosed by the bureau officer to—

(a) another bureau officer or a member of the staff of the Bureau,

(b) any member of the Garda Síochána for the purposes of Garda functions,

(c) any officer of the Revenue Commissioners for the purposes of the Revenue Acts or any provision of any other enactment, whether passed before or after the passing of this Act, which relates to revenue,

(d) any officer of the Minister for Social Welfare for the purposes of the Social Welfare Acts, or

(e) with the consent of the Chief Bureau Officer, any other officer of another Minister of the Government or of a local authority (within the meaning of the Local Government Act, 1941) for the purposes of that other officer exercising or performing his or her powers or duties,

and information, documents or other material obtained by a bureau officer or any other person under the provisions of this subsection shall be admitted in evidence in any subsequent proceedings.

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(8) A member of the Garda Síochána, an officer of the Revenue Commissioners or an officer of the Minister for Social Welfare, who is a bureau officer, notwithstanding his or her appointment as such, shall continue to be vested with and may exercise or perform the powers or duties of a member of the Garda Síochána, an officer of the Revenue Commissioners or an officer of the Minister for Social Welfare, as the case may be, for purposes other than the purposes of this Act, as well as for the purposes of this Act. S.8

(9) The Chief Bureau Officer may, at his or her absolute discretion, at any time, with the consent of the Commissioner, remove any bureau officer from the Bureau whereupon his or her appointment as a bureau officer shall cease.

(10) Nothing in this section shall affect the powers and duties of a member of the Garda Síochána, an officer of the Revenue Commissioners or an officer of the Minister for Social Welfare, who is not a bureau officer.

9.—(1) (a) The Minister may, with the consent of the Attorney General and of the Minister for Finance, appoint a person to be the bureau legal officer, who shall be a member of the staff of the Bureau and who shall report directly to the Chief Bureau Officer, to assist the Bureau in the pursuit of its objectives and functions. Staff of Bureau.

(b) The Minister may, with the consent of the Minister for Finance and after such consultation as may be appropriate with the Commissioner, appoint such, and such number of persons to be professional or technical members of the staff of the Bureau, other than the bureau legal officer, and any such member will assist the bureau officers in the exercise and performance of their powers and duties.

(2) A professional or technical member of the staff of the Bureau, including the bureau legal officer, shall perform his or her functions at the direction of the Chief Bureau Officer.

(3) The Minister may, with the consent of the Attorney General and of the Minister for Finance, at any time remove the bureau legal officer from being a member of the staff of the Bureau whereupon his or her appointment as bureau legal officer shall cease.

(4) The Commissioner may, with the consent of the Minister, at any time remove any professional or technical member of the staff of the Bureau, other than the bureau legal officer, from being a member of the staff of the Bureau whereupon his or her appointment as a member of the staff shall cease.

(5) (a) A professional or technical member of the staff of the Bureau, including the bureau legal officer, shall hold his or her office or employment on such terms and conditions (including terms and conditions relating to remuneration and superannuation) as the Minister may, with the consent of the Minister for Finance, and in the case of the bureau legal officer with the consent also of the Attorney General, determine.

(b) A professional or technical member of the staff of the Bureau, including the bureau legal officer, shall be paid,

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out of the moneys at the disposal of the Bureau, such remuneration and allowances for expenses incurred by him or her as the Minister may, with the consent of the Minister for Finance, determine.

Anonymity.

**10.—(1)** Notwithstanding any requirement made by or under any enactment or any other requirement in administrative and operational procedures, including internal procedures, all reasonable care shall be taken to ensure that the identity of a bureau officer, who is an officer of the Revenue Commissioners or an officer of the Minister for Social Welfare or the identity of any member of the staff of the Bureau, shall not be revealed.

(2) Where a bureau officer who is an officer of the Revenue Commissioners or an officer of the Minister for Social Welfare may, apart from this section, be required under the Revenue Acts or the Social Welfare Acts, as the case may be, for the purposes of exercising or performing his or her powers or duties under those Acts, to produce or show any written authority or warrant of appointment under those Acts or otherwise to identify himself or herself, the bureau officer shall—

- (a) not be required to produce or show any such authority or warrant of appointment or to so identify himself or herself, for the purposes of exercising or performing his or her powers or duties under those Acts, and
- (b) be accompanied by a bureau officer who is a member of the Garda Síochána and the bureau officer who is a member of the Garda Síochána shall on request by a person affected identify himself or herself as a member of the Garda Síochána, and shall state that he or she is accompanied by a bureau officer.

(3) Where, in pursuance of the functions of the Bureau, a member of the staff of the Bureau accompanies or assists a bureau officer in the exercise or performance of the bureau officer's powers or duties, the member of the staff shall be accompanied by a bureau officer who is a member of the Garda Síochána and the bureau officer who is a member of the Garda Síochána shall on request by a person affected identify himself or herself as a member of the Garda Síochána, and shall state that he or she is accompanied by a member of the staff of the Bureau.

(4) Where a bureau officer—

- (a) who is an officer of the Revenue Commissioners exercises or performs any of his or her powers or duties 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, in writing, or
- (b) who is an officer of the Minister for Social Welfare exercises or performs any of his or her powers or duties under the Social Welfare Acts in writing,

such exercise or performance of his or her powers or duties shall be done in the name of the Bureau and not in the name of the individual bureau officer involved, notwithstanding any provision to the contrary in any of those enactments.



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(5) Any document relating to proceedings arising out of the exercise or performance by a bureau officer of his or her powers or duties shall not reveal the identity of any bureau officer who is an officer of the Revenue Commissioners or an officer of the Minister for Social Welfare or of any member of the staff of the Bureau, provided that where such document is adduced in evidence, *subsection (7)* shall apply. S.10

(6) In any proceedings the identity of any bureau officer who is an officer of the Revenue Commissioners or an officer of the Minister for Social Welfare or of any member of the staff of the Bureau other than that he or she is a bureau officer or the member of such staff, shall not be revealed other than, in the case of a hearing before a court, to the judge hearing the case, or in any other case the person in charge of the hearing, provided that, where the identity of such a bureau officer or member of the staff of the Bureau is relevant to the evidence adduced in the proceedings, *subsection (7)* shall apply.

(7) In any proceedings where a bureau officer or a member of the staff of the Bureau may be required to give evidence, whether by affidavit or certificate, or oral evidence—

- (a) the judge, in the case of proceedings before a court, or
- (b) the person in charge of the proceedings, in any other case,

may, on the application of the Chief Bureau Officer, if satisfied that there are reasonable grounds in the public interest to do so, give such directions for the preservation of the anonymity of the bureau officer or member of the staff of the Bureau as he or she thinks fit, including directions as to—

- (i) the restriction of the circulation of affidavits or certificates,
- (ii) the deletion from affidavits or certificates of the name and address of any bureau officer or member of the staff of the Bureau, including the deponent and certifier, or
- (iii) the giving of evidence in the hearing but not the sight of any person.

(8) In this section “member of the staff of the Bureau” means a member of the staff of the Bureau appointed under *section 9*.

**11.—(1)** A person who publishes or causes to be published— Identification.

- (a) the fact that an individual—
  - (i) being or having been an officer of the Revenue Commissioners or an officer of the Minister for Social Welfare, is or was a bureau officer, or
  - (ii) is or was a member of the staff of the Bureau,
- (b) the fact that an individual is a member of the family of—
  - (i) a bureau officer,
  - (ii) a former bureau officer,
  - (iii) a member of the staff of the Bureau, or

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(iv) a former member of the staff of the Bureau,  
or

(c) the address of any place as being the address where any—

- (i) bureau officer,
- (ii) former bureau officer,
- (iii) member of the staff of the Bureau,
- (iv) former member of the staff of the Bureau, or
- (v) member of the family of any bureau officer, former bureau officer, member of the staff of the Bureau or former member of the staff of the Bureau,

resides,

shall be guilty of an offence under this section.

(2) A person guilty of an offence under this section shall be liable—

- (a) on summary conviction, to a fine not exceeding £1,500, or to imprisonment for a term not exceeding 12 months, or to both, or
- (b) on conviction on indictment, to a fine not exceeding £50,000, or to imprisonment for a term not exceeding 3 years, or to both.

(3) In this section references to bureau officer, former bureau officer, member of the staff of the Bureau and former member of the staff of the Bureau do not include references to the Chief Bureau Officer, the Acting Chief Bureau Officer or the bureau legal officer.

Obstruction.

**12.—**(1) A person who delays, obstructs, impedes, interferes with or resists a bureau officer in the exercise or performance of his or her powers or duties under Garda functions, the Revenue Acts or the Social Welfare Acts or a member of the staff of the Bureau in accompanying or assisting a bureau officer shall be guilty of an offence.

(2) A person guilty of an offence under this section shall be liable—

- (a) on summary conviction, to a fine not exceeding £1,500, or to imprisonment for a term not exceeding 12 months, or to both, or
- (b) on conviction on indictment, to a fine not exceeding £10,000, or to imprisonment for a term not exceeding 3 years, or to both.

Intimidation.

**13.—**(1) A person who utters or sends threats to or, in any way, intimidates or menaces a bureau officer or a member of the staff of the Bureau or any member of the family of a bureau officer or of a member of the staff of the Bureau shall be guilty of an offence.

(2) A person guilty of an offence under this section shall be liable—

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- (a) on summary conviction, to a fine not exceeding £1,500, or to imprisonment for a term not exceeding 12 months, or to both, or
- (b) on conviction on indictment, to a fine not exceeding £100,000, or to imprisonment for a term not exceeding 10 years, or to both.

14.—(1) A judge of the District Court, on hearing evidence on oath given by a bureau officer who is a member of the Garda Síochána, may, if he or she is satisfied that there are reasonable grounds for suspecting that evidence of or relating to assets or proceeds deriving from criminal activities, or to their identity or whereabouts, is to be found in any place, issue a warrant for the search of that place and any person found at that place. Search warrants.

(2) A bureau officer who is a member of the Garda Síochána not below the rank of superintendent may, subject to *subsection (3)*, if he or she is satisfied that there are reasonable grounds for suspecting that evidence of or relating to assets or proceeds deriving from criminal activities, or to their identity or whereabouts, is to be found in any place, issue a warrant for the search of that place and any person found at that place.

(3) A bureau officer who is a member of the Garda Síochána not below the rank of superintendent shall not issue a search warrant under this section unless he or she is satisfied that circumstances of urgency giving rise to the need for the immediate issue of the search warrant would render it impracticable to apply to a judge of the District Court under this section for a search warrant.

(4) Subject to *subsection (5)*, a warrant under this section shall be expressed to and shall operate to authorise a named bureau officer who is a member of the Garda Síochána, accompanied by such other persons as the bureau officer thinks necessary, to enter, within one week of the date of issuing of the warrant (if necessary by the use of reasonable force), the place named in the warrant, and to search it and any person found at that place and seize and retain any material found at that place, or any material found in the possession of a person found present at that place at the time of the search, which the officer believes to be evidence of or relating to assets or proceeds deriving from criminal activities, or to their identity or whereabouts.

(5) Notwithstanding *subsection (4)*, a search warrant issued under *subsection (3)* shall cease to have effect after a period of 24 hours has elapsed from the time of the issue of the warrant.

(6) A bureau officer who is a member of the Garda Síochána acting under the authority of a warrant under this section may—

- (a) require any person present at the place where the search is carried out to give to the officer the person's name and address, and
- (b) arrest without warrant any person who—
- (i) obstructs or attempts to obstruct that officer or any person accompanying that officer in the carrying out of his or her duties,
- (ii) fails to comply with a requirement under *paragraph (a)*, or

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(iii) gives a name or address which the officer has reasonable cause for believing is false or misleading.

(7) A person who obstructs or attempts to obstruct a person acting under the authority of a warrant under this section, who fails to comply with a requirement under *subsection (6) (a)* or who gives a false or misleading name or address to a bureau officer who is a member of the Garda Síochána, shall be guilty of an offence and shall be liable on summary conviction to a fine not exceeding £1,500, or to imprisonment for a period not exceeding 6 months, or to both.

(8) The power to issue a warrant under this section is in addition to and not in substitution for any other power to issue a warrant for the search of any place or person.

(9) In this section, “place” includes a dwelling.

Assault.

**15.—**(1) A person who assaults or attempts to assault a bureau officer or a member of the staff of the Bureau or any member of the family of a bureau officer or of a member of the staff of the Bureau shall be guilty of an offence.

(2) A person guilty of an offence under this section shall be liable—

(a) on summary conviction, to a fine not exceeding £1,500, or to imprisonment for a term not exceeding 12 months, or to both, or

(b) on conviction on indictment, to a fine not exceeding £100,000, or to imprisonment for a term not exceeding 10 years, or to both.

Arrest.

**16.—**(1) Where a bureau officer who is a member of the Garda Síochána has reasonable cause to suspect that a person is committing or has committed an offence under *section 12, 13 or 15* or under *section 94* of the Finance Act, 1983, the bureau officer may—

(a) arrest that person without warrant, or

(b) require the person to give his or her name and address, and if the person fails or refuses to do so or gives a name or address which the bureau officer reasonably suspects to be false or misleading, the bureau officer may arrest that person without warrant.

(2) A person who fails or refuses to give his or her name or address when required under this section or gives a name or address which is false or misleading, shall be guilty of an offence and shall be liable on summary conviction to a fine not exceeding £1,500.

Prosecution of offences under *section 13 or 15.*

**17.—**Where a person is charged with an offence under *section 13 or 15*, no further proceedings in the matter (other than any remand in custody or on bail) shall be taken except by or with the consent of the Director of Public Prosecutions.

Special leave and compensation, etc.

**18.—**(1) Any person appointed to the Bureau as a bureau officer or appointed under *section 9* or seconded to the Bureau as a member of the staff of the Bureau from the civil service (within the meaning

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of the Civil Service Regulation Act, 1956) shall, on being so appointed or seconded, be granted special leave with pay from any office or employment exercised by the person at the time. S.18

(2) The Bureau shall, out of the moneys at its disposal, reimburse any Minister of the Government, the Revenue Commissioners or other person paid out of moneys provided by the Oireachtas for the full cost of the expenditure incurred by such Minister of the Government, the Revenue Commissioners or other person paid out of moneys provided by the Oireachtas, in respect of any person appointed or seconded to the Bureau for the full duration of that appointment.

(3) The provisions of the Garda Síochána (Compensation) Act, 1941, and the Garda Síochána (Compensation)(Amendment) Act, 1945, shall, with any necessary modifications, apply to—

- (a) bureau officers and members of the staff of the Bureau, and
- (b) the Chief State Solicitor and solicitors employed in the Office of the Chief State Solicitor, in respect of injuries maliciously inflicted on them because of anything done or to be done by any of them in a professional capacity for or on behalf of the Bureau,

as they apply to members of the Garda Síochána.

19.—(1) The Minister may, from time to time, with the consent of the Minister for Finance, make advances to the Bureau, out of moneys provided by the Oireachtas, in such manner and such sums as the Minister may determine for the purposes of expenditure by the Bureau in the performance of its functions. Advances by Minister to Bureau and audit of accounts of Bureau by Comptroller and Auditor General.

(2) The First Schedule to the Comptroller and Auditor General (Amendment) Act, 1993, is hereby amended by the insertion before “Criminal Injuries Compensation Tribunal” of “Criminal Assets Bureau”.

(3) The person who from time to time has been appointed by the Minister for Finance under the Exchequer and Audit Departments Act, 1866, as the Accounting Officer for the Vote for the Office of the Minister shall prepare in a format prescribed by the Minister for Finance an account of the moneys provided to the Bureau by the Oireachtas in any financial year and submit it for examination to the Comptroller and Auditor General not later than 90 days after the end of that financial year.

(4) All of the duties specified in section 19 of the Comptroller and Auditor General (Amendment) Act, 1993, shall apply to the Accounting Officer for the Vote for the Office of the Minister in regard to the income, expenditure and assets of the Bureau.

20.—On payment to the Bureau of tax in accordance with the provisions of *section 5 (1) (b)*, the Bureau shall forthwith— Accounting for tax.

- (a) lodge the tax paid to the General Account of the Revenue Commissioners in the Central Bank of Ireland, and
- (b) transmit to the Collector-General particulars of the tax assessed and payment received in respect thereof.

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Reports and  
information to  
Minister.

**21.**—(1) As soon as may be, but not later than 6 months, after the end of each year, the Bureau shall through the Commissioner present a report to the Minister of its activities during that year and the Minister shall cause copies of the report to be laid before each House of the Oireachtas.

(2) Each report under *subsection (1)* shall include information in such form and regarding such matters as the Minister may direct.

(3) The Bureau shall, whenever so requested by the Minister through the Commissioner, furnish to the Minister through the Commissioner information as to the general operations of the Bureau.

Expenses.

**22.**—The expenses incurred by the Minister in the administration of this Act shall, to such extent as may be sanctioned by the Minister for Finance, be paid out of moneys provided by the Oireachtas.

Amendment of  
section 19A  
(anonymity) of  
Finance Act, 1983.

**23.**—Section 19A (inserted by the Disclosure of Certain Information for Taxation and Other Purposes Act, 1996) of the Finance Act, 1983, is hereby amended in subsection (3), by the substitution of the following for paragraph (a):

“(a) where, for the purposes of exercising or performing his or her powers or duties under the Revenue Acts in pursuance of the functions of the body, an authorised officer may, apart from this section, be required to produce or show any written authority or warrant of appointment under those Acts or otherwise to identify himself or herself, the authorised officer shall—

(i) not be required to produce or show any such authority or warrant of appointment or to so identify himself or herself, for the purposes of exercising or performing his or her powers or duties under those Acts, and

(ii) be accompanied by a member of the Garda Síochána who shall, on request, by a person affected identify himself or herself as a member of the Garda Síochána and shall state that he or she is accompanied by an authorised officer.”.

Amendment of  
certain taxation  
provisions.

**24.**—(1) Section 184 of the Income Tax Act, 1967, is hereby amended by the substitution of the following subsection for subsection (3) (inserted by the Disclosure of Certain Information for Taxation and Other Purposes Act, 1996) of that section:

“(3) In this section, ‘information’ includes information received from a member of the Garda Síochána.”.

(2) Subsection (4) (as amended by the Disclosure of Certain Information for Taxation and Other Purposes Act, 1996) of section 144 of the Corporation Tax Act, 1976, is hereby amended by the substitution of the following paragraph for paragraph (b) of that subsection:

“(b) In this section, ‘information’ includes information received from a member of the Garda Síochána.”.

[1996.] *Criminal Assets Bureau Act, 1996.* [No. 31.]

(3) Paragraph (d) (inserted by the Disclosure of Certain Information for Taxation and Other Purposes Act, 1996) of subsection (6) of section 12 of the Stamp Act, 1891, is hereby deleted. S.24

(4) The proviso to subsection (7) (as amended by the Disclosure of Certain Information for Taxation and Other Purposes Act, 1996) of section 39 of the Capital Acquisitions Tax Act, 1976, is hereby deleted.

(5) Subsection (2) (as amended by the Disclosure of Certain Information for Taxation and Other Purposes Act, 1996) of section 104 of the Finance Act, 1983, is hereby amended by the substitution of the following proviso for the proviso to that subsection:

“Provided that the Commissioners may withdraw an assessment made under this subsection and make an assessment of the amount of tax payable on the basis of a return which, in their opinion, represents reasonable compliance with their requirements and which is delivered to the Commissioners within 30 days after the date of the assessment made by the Commissioners pursuant to this subsection.”.

**25.**—Section 5 of the Waiver of Certain Tax, Interest and Penalties Act, 1993, is hereby amended in subsection (1), by the substitution for “arrears of tax, as the case may be” of “arrears of tax, as the case may be, or that the declaration made by the individual under section 2 (3) (a) (iv) is false”.

Amendment of section 5 (enquiries or action by inspector or other officer) of the Waiver of Certain Tax, Interest and Penalties Act, 1993.

**26.**—This Act may be cited as the Criminal Assets Bureau Act, 1996. Short title.

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ACTS REFERRED TO

Capital Acquisitions Tax Act, 1976	1976, No. 8
Civil Service Regulation Act, 1956	1956, No. 46
Comptroller and Auditor General (Amendment) Act, 1993	1993, No. 8
Corporation Tax Act, 1976	1976, No. 7
Disclosure of Certain Information for Taxation and Other Purposes Act, 1996	1996, No. 25
Exchequer and Audit Departments Acts, 1866 and 1921	
Finance Act, 1983	1983, No. 15
Finance Act, 1992	1992, No. 9
Garda Síochána (Compensation) Act, 1941	1941, No. 19
Garda Síochána (Compensation) (Amendment) Act, 1945	1945, No. 1
Income Tax Act, 1967	1967, No. 6
Local Government Act, 1941	1941, No. 23
Social Welfare (Consolidation) Act, 1993	1993, No. 27
Stamp Act, 1891	1891, c. 39
Value-Added Tax Act, 1972	1972, No. 22
Waiver of Certain Tax, Interest and Penalties Act, 1993	1993, No. 24

