

Mr. Michael McDowell, TD.,
Minister for Justice,
Equality and Law Reform,
94, St. Stephen's Green,
Dublin 2.

Dear Minister,

In accordance with the terms of Section 21 of the Criminal Assets Bureau Act, 1996, I am pleased to present to you the ninth Annual Report of the Criminal Assets Bureau for the year 2004.

As part of the commitments of An Garda Síochána to the National Drugs Strategy the Bureau progressed the establishment of Divisional Criminal Assets Profilers in each Garda Division, with nominees from each Division receiving training in targeting the assets of local persons involved or associated in criminal activity. Subjects involved in illegal activity were identified in each Division and were targeted under the statutory remit of the Criminal Assets Bureau.

The Bureau continues to implement its successful multi-agency approach both nationally and internationally, and has represented Ireland on the Steering Committee of the Camden Assets Recovery Interagency Network (CARIN).

As can be seen from this report, the Bureau continued to pursue its statutory objectives in 2004, in targeting the proceeds of criminal activity and in ensuring that those engaged in criminal activity do not benefit from that activity. During 2004 the first payments under the Proceeds of Crime Act 1996 were made to the Minister for Finance.

Yours sincerely,

**NOEL CONROY
COMMISSIONER OF
AN GARDA SIOCHANA**

June, 2005

Criminal Assets Bureau

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And the following number quoted:-
Your reference:-

Commissioner Noel Conroy
An Garda Síochána
Phoenix Park
Dublin 8

Dear Commissioner,

The Annual Report of the Criminal Assets Bureau for the calendar year 2004 is submitted to you herewith for onward transmission to the Minister for Justice Equality & Law Reform pursuant to section 21 of the Criminal Assets Bureau Act 1996.

The Bureau continued to pursue its statutory objectives in 2004 in targeting the proceeds of criminal activity and in ensuring that those engaged in criminal activity do not benefit from that activity. The nature of criminal activity covered by the Bureau's work included drug trafficking, fraud, and corruption. You will note that in 2004 the first payments were made to the Minister for Finance under the Proceeds of Crime Act 1996.

Once again the Bureau received a number of visiting delegates from other countries throughout the world and representatives of the Bureau attended conferences and seminars which dealt with the overall theme of targeting the proceeds of crime. The Bureau took an active and lead role in the development of the CARIN network – an informal network of international law enforcement and judicial agencies engaged in asset recovery.

As in previous years the Bureau was engaged in a number of varied and wide ranging investigations into identifying and targeting the proceeds of criminal activity. These investigations brought the Bureau into close working contact with the National Units of the Garda Síochána, other state agencies, the Assets Recovery Agency in Belfast and London and with similar agencies elsewhere. Not all of these investigations

resulted in direct action by the Bureau as in some cases actions were taken by the other units or agencies and in some cases the investigations are still ongoing. For operational effectiveness and statutory confidentiality reasons the Bureau is required to keep specific details of these investigations confidential.

The Bureau continued to enjoy the support of the public throughout 2004 and the information received from them and from various institutions in Ireland is very much appreciated.

I wish to express my appreciation for the excellent service provided by the legal staff from the Chief State Solicitor's Office and the counsel instructed by them in our litigation.

Finally I would like to record my gratitude for the all the members of the Bureau's workforce for their continued support throughout 2004. The dedication and professionalism shown by them has placed the Bureau at the forefront in the continuing fight against those who aspire to reaping the benefits of criminal activity.

Yours sincerely,

Detective Chief Superintendent
F J MCKENNA
CHIEF BUREAU OFFICER
9TH JUNE 2005

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Criminal Assets Bureau

Annual Report

2004

Chapter 1

1. Introduction

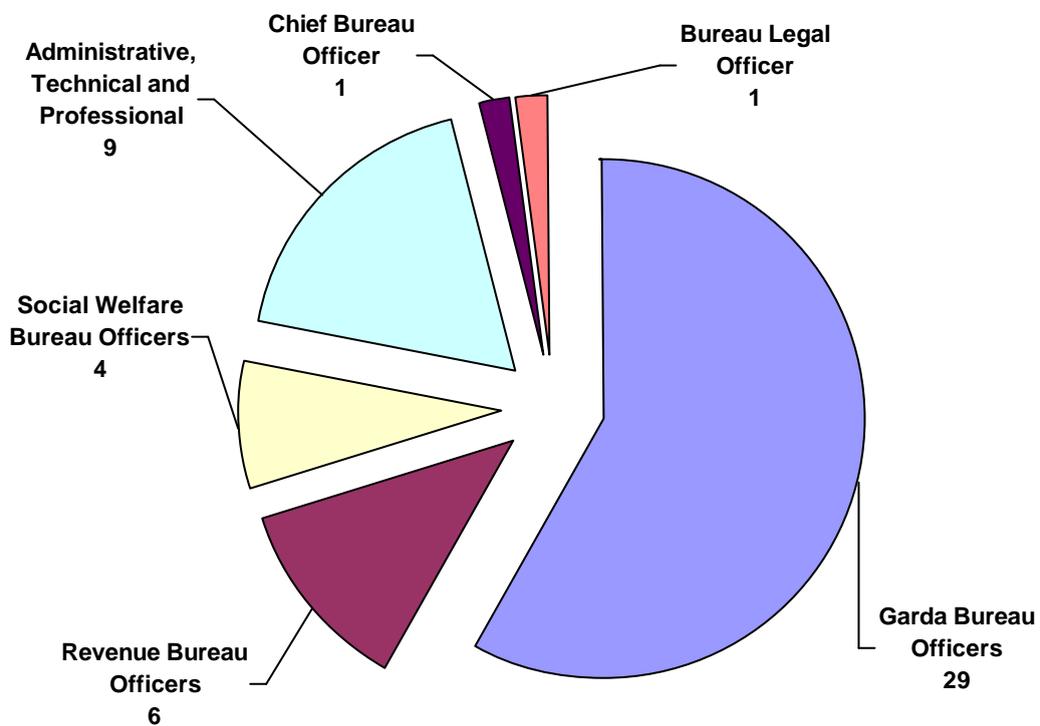
- 1.1. This is the ninth annual report of the activities of the Criminal Assets Bureau (hereinafter referred to as the Bureau) and covers the period 1 January 2004 to 31 December 2004 inclusive.
- 1.2. The Bureau was established in law in 1996 by the Criminal Assets Bureau Act 1996 (hereinafter referred to as the Act).
- 1.3. Sections 4 and 5 of the Act set out the statutory objectives and functions of the Bureau and these sections are attached as the appendix to this report.
- 1.4. This report is compiled pursuant to Section 21 of the Act which requires the Bureau to present a report, through the

Commissioner of the Garda Síochána, to the Minister for Justice Equality & Law Reform, of its activities during the year.

- 1.5. All monetary amounts referred to in this report are in Euro unless otherwise stated.
- 1.6. The Bureau is staffed by officers from the Garda Síochána, the Revenue Commissioners, the Department of Social and Family Affairs, the Department of Justice Equality and Law Reform and the Bureau Legal Officer who is appointed to the Bureau under Section 9 of the Act.
- 1.7. The Chief State Solicitor provided one Principal Solicitor, one Assistant Solicitor, one Legal Executive and two Clerical Officers to supply the necessary legal services to the Bureau.

1.8. The total staff in the Bureau as of 31 December 2004 was 50 and the breakdown of this number is shown in Chart 1 - Bureau Officers and Staff

Chart 1:- Bureau Officers and Staff



Chapter 2

2. Finance

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

2.2. The Bureau expended €5.675m as broken down in the following table.

Table 1: - Accounts for the period 1 January 2004 – 31 December 2004

Monies provided by the Oireachtas		€	€
Expenditure	Pay	3,565,000	
	Non-Pay	2,110,000	
	Total	5,675,000	5,675,000

2.3. The terms of the Prompt Payment of Accounts Act 1997 were fully complied with by the Bureau.

Chapter 3

3. Actions by the Bureau

- 3.1. During the course of the year under review the Bureau took a number of actions in the pursuit of its statutory objectives and in the execution of its statutory functions in targeting the proceeds of crime. The information/statistics furnished in this report relate to cases on which the Bureau took action, through the courts or otherwise, in pursuit of this statutory remit.
- 3.2. These actions covered a wide range of Garda, Revenue and Social Welfare activities and also included actions specific to the work of the Bureau.
- 3.3. Court applications were made by the Bureau pursuant to Section 14 of the Act, Sections 63 of the Criminal Justice Act 1994 (as amended), Section 7 of the Bankers Book Evidence Act 1879 (as amended) and Section 5 of the Prevention of Corruption (Amendment) Act 2001 during the year to obtain warrants and orders which were used by the Bureau in its investigations. The numbers of such warrants and orders are set out in Table 2.

Table 2 :- Numbers of warrants and orders

	Number
Search Warrants obtained under Section 14 of the Act	118
Orders obtained under Section 63 of the Criminal Justice Act 1994	151
Orders under Section 7 of the Bankers Book Evidence Act	9
Search Warrant under Section 5 of the Prevention of Corruption (Amendment) Act 2001	1

- 3.4. A substantial part of the work of the Bureau is by way of proceedings in the High Court and during 2004 the Bureau initiated a number of cases under the Proceeds of Crime Act 1996 and other legislation. In addition to this, the Bureau was engaged in cases which had carried over from previous years.
- 3.5. In order to target the proceeds of criminal activity the Bureau interacts and co-operates with a number of other State agencies, principally the Garda Síochána, the Revenue Commissioners and the Department of Social and Family Affairs and private institutions.
- 3.6. The Bureau also liaises closely with financial institutions, the accountancy and legal professions and with other commercial bodies in Ireland.

Proceeds of Crime Applications

- 3.7. The Chief Bureau Officer may make an application to the High Court under Section 2 of the Proceeds of Crime Act 1996 asking the court to make an interim order which will prohibit dealing with property which can be shown, on the civil standard of proof, to be the proceeds of crime and which has a value of not less than €13,000.
- 3.8. Subsequent to a Section 2 order being granted, the Chief Bureau Officer must, within 21 days, apply for an order under Section 3 of the same Act. If such an application is successful the High Court issues an interlocutory order which in effect freezes the property for a period of seven years unless the court is satisfied that all or part of the property is not the proceeds of crime.
- 3.9. Under Section 7 of the same Act a receiver may be appointed by the court to preserve or dispose of property which is frozen under Section 2 or Section 3 orders. The Bureau obtained 15 such orders and in all cases the receiver appointed by the court was the Bureau Legal Officer. Most of these cases involved money only, but a small number of motor vehicles were disposed of by way of auction.
- 3.10. Section 4 of the Proceeds of Crime Act 1996 provides for the making of ‘disposal orders’ whereby the High Court may make

an order transferring assets, frozen under Section 3 orders for seven years, to the Minister for Finance for the benefit of the Central Fund.

3.11. The numbers of orders obtained under Sections 2, 3, 4 and 7 of the Proceeds of Crime Act 1996 are shown in Table 3.

Table 3:- Orders obtained under the Proceeds of Crime Act 1996

	Number of Defendants	Number of Orders	Amount €	Amount Stg £
Interim Orders under Section 2	11	10	1,027,152.18	6115
Interlocutory orders under Section 3	15	10	1,688,651.63	375
Disposal Orders under Section 4	3	2	275,875.43	
Receivership orders under Section 7	24	15	2,255,514.30	6,115

3.12. Eighty per cent of the High Court orders referred to in Table 3 are directly connected to the proceeds of drug trafficking and the balance refers to other criminal activity.

3.13. The following table gives a breakdown of the value of the receivership orders obtained in 2004 together with the cumulative value of all receivership orders obtained since the inception of the Bureau in 1996.

Table 4: - Amounts realised by Receiverships as of 31 December 2004

Year	Number	Value		
		€	Stg£	US\$
1996/97	8	851,312	193,040	0
1998	5	410,718	104,743	77,678
1999	2	501,068	9,407	1,400
2000	6	1,613,075	11,787	2,433
2001	15	1,222,810	180,541	228,000
2002	9	1,369,425	1,997,649	5,422,553
2003	9	1,002,126	441,794	21,669
2004	15	922,868	71,164	7,895
2004	5	(973,622)	(1,128,460)	(4,837,184)
TOTAL		6,919,780	1,881,665	924,444

3.14. Monies were paid out from receivership accounts arising from court judgments in 2004 as highlighted in Table 4. These payments arise from three separate developments.

3.15. Firstly, a sum of approximately €5.5 million was paid out in three different currencies under order of the High Court to a receiver in another jurisdiction for repayment to victims of an investment fraud. This sum relates to Section 7 orders obtained in 2002.

3.16. Secondly, as a result of the Supreme Court decision in the ‘D’ case (see paragraph 4.2), two earlier cases involving foreign criminality were reopened in the High Court and settlements were reached including the release of sums in excess of €800,000.

3.17. Finally, two sums of money, totalling €275,875.43 were paid over by the receiver to the Minister for Finance in 2004 in the first disposal orders made under Section 4 of the Proceeds of Crime Act 1996. A further €72,375 was paid over to the Minister with the consent of the parties as a result of a court settlement.

Revenue Actions

3.18. The Bureau is mandated under the Act to apply, where appropriate, the relevant powers of the Taxes Acts to the profits or gains derived from criminal activity and suspected criminal activity. The application of these powers enables the Bureau to carry out its statutory remit and is an effective means of depriving those engaged in criminal activity and suspected criminal activity, of such profits or gains. The Bureau continued to pursue this objective throughout the year and used all available powers to ensure that the proceeds of crime were subjected to Revenue actions.

3.19. The provisions of the Disclosure of Information for Taxation and Other Purposes Act 1996 were used extensively during the year in providing for the transfer of information between the Revenue Commissioners and the Bureau.

3.20. Arising from detailed investigations into the financial affairs of those engaged in criminal activity, or suspected criminal activity, the Bureau applied the provisions of the Taxes Acts, as

appropriate, to a number of individuals and companies. Some investigations were concluded by agreement providing for the payment of tax and interest (and in some cases penalties). In some of these cases the terms of the agreement provided for the disposal of assets.

- 3.21. In the course of its enquiries, the Bureau conducted a number of criminal investigations where it was discovered that breaches of the Revenue legislation had occurred. Three people were charged with offences contrary to Section 1078 of the Taxes Consolidation Act 1997, formerly Section 94 of the Finance Act 1983. One of these pleaded guilty, was convicted summarily in the District Court and was fined €750 on each of two counts. The other two were awaiting trial as at 31 December 2004.
- 3.22. Another person, who had been charged with similar tax offences in 2003, pleaded guilty in the District Court and was fined a total of €1,750. Two others, who were charged with offences under the Taxes Acts in 2003, entered guilty pleas in the Circuit Court and were awaiting sentencing as of 31 December 2004.
- 3.23. Bureau Officers, who are also Officers of the Revenue Commissioners, raised assessments to tax on twelve individuals and one company as a result of extensive investigations by the Bureau. Of these, proper appeal notices were received in three cases and four others had their appeal applications refused due

to failure to comply with the relevant provisions of the Taxes Acts. Two of these individuals appealed the refusal to admit the applications for an appeal to the Appeal Commissioners. In one of these cases the Appeal Commissioner's hearing of the inspector's refusal to allow the appeal, has been challenged by way of Judicial Review in the High Court.

3.24. With regard to assessments raised by the Bureau and properly appealed, the Appeal Commissioners determined the tax liabilities in respect of three persons in 2004. In two of these cases the Appeal Commissioner confirmed the assessments as made by the Bureau, while in the other case he upheld the Bureau's assessments in the later two years but reduced the earlier years on the basis of evidence of non residency in those years. This case was subsequently settled by agreement.

3.25. The Bureau rigorously applied the enforcement procedures of the Taxes Acts, including the use of attachment orders against the financial assets of tax defaulters and other High Court recovery proceedings in the pursuit of taxes due.

3.26. The following tables give details of Revenue actions by the Bureau during the course of 2004, including the amounts of taxes assessed, demanded and collected or otherwise recovered.

Table 5: Tax assessed

	€
Income Tax	2,679,821
Corporation Tax	2,839,653
Total	5,519,474

Table 6: Tax and interest demanded

	€
Income Tax	3,135,723
Corporation Tax	2,361,726
Total	5,497,449

Table 7: Tax and interest collected

	€
Income Tax	15,768,900
Capital Gains Tax	345,240
Value Added Tax	116,112
Employer's PAYE/PRSI	178,397
Total	16,408,649

Table 8: - Tax and interest for which judgement has been obtained in the High Court

	No of cases	€
Total	4	5,150,988

Table 9: - Tax and interest recovered using Revenue powers of attachment

	No of cases	€
Total	4	210,549

Social Welfare Actions

3.27. The Bureau also takes actions under the Social Welfare Acts in relation to persons engaged in criminal activity. Arising from investigations by Bureau Officers who are also officers of the Minister for Social and Family Affairs, a number of Social Welfare payments were terminated in 2004 resulting in savings to the Exchequer as set out at Table 10.

Table 10: - Savings under the Social Welfare Acts by Scheme Type

Scheme Type	€
Unemployment Assistance	54,808
One Parent Family Payment	145,306
Disability Allowance	18,333
Child Benefit	4,474
Total	222,921

3.28. There were a number of appeals lodged with the Chief Appeals Officer against decisions made by Bureau Officers in 2004. However, only one appeal is being pursued by an appellant through the Circuit Court while two other cases are awaiting dates for hearing.

3.29. The Bureau also identified overpayments of assistance resulting from determinations, details of which are set out in Table 11.

Table 11:- Overpayments by Scheme Type

Scheme Type	€
Unemployment Assistance	146,421
One Parent Family Payment	108,532
Disability Allowance	4,530
Child Benefit	2,566
Total	262,049

3.30. Summary summonses for the recovery of monies deemed to have been inappropriately paid issued in nine cases. Judgments were granted in two cases and agreement to repay outstanding amounts was reached in two other cases pending the sale of property. The recovery of monies as per Table 12 was effected by repayments, by instalments and by deductions from current entitlements.

Table 12:- Recovery of Monies by Scheme Type

Scheme Type	€
Unemployment Assistance	157,724
One Parent Family Payment	57,119
Disability Allowance	58,231
Total	273,074

Chapter 4

4. Legal Developments

- 4.1. There were a number of important judgments from the High and Supreme Courts in Criminal Assets Bureau cases in 2004.
- 4.2. The most important case under the Proceeds of Crime Act was that of “D” from the Supreme Court in May 2004 which gave a useful analysis of the process to be carried out by a High Court judge when an application is made for a restraint order under Section 3 of the Proceeds of Crime Act based on the belief of the Chief Bureau Officer under Section 8. The same decision also found however that a proceeds of crime application could not be based on foreign criminality. This was based on a statutory interpretation of the Proceeds of Crime Act 1996 and as of 31 December 2004 a provision is proposed for forthcoming legislation to deal with this issue. The finding that foreign criminality could not be used in proceeds of crime cases caused some earlier cases to be reopened. The decision also decided that Section 3 orders under the Proceeds of Crime Act are not covered by the Statute of Limitations.
- 4.3. There was an important decision from the Supreme Court in October 2004 in relation to search warrants under section 14 of the Act. This was a mutual assistance request from the United Kingdom in a case called Dylan Creaven but at the same time as

mutual assistance search warrants were issued, search warrants were also issued under Section 14 of the Criminal Assets Bureau Act 1996. As a result of the Supreme Court decision, future applications for search warrants must be made to the District Court Judge assigned to the district in which the search site is located and the application must be actually made to the judge when in that district.

- 4.4. The most important judicial decision in relation to revenue actions by the Bureau in 2004 was a decision in a case called Keogh from the Supreme Court delivered in May 2004. The Supreme Court clarified that an appeal under the Taxes Consolidation Act 1997 (as amended) against a tax assessment has to be accompanied by a valid return and by the payment of the tax liability on the income returned. The case also decided that the Bureau, when exercising revenue functions, can be bound, on the basis of legitimate expectation and fair procedures, by undertakings given in the revenue customer charter.
- 4.5. There was a significant decision from the High Court in a case called McSweeney in October 2004 dealing with a long list of issues on the revenue side of the Bureau's activities. Among the issues dealt with was clarification that the Bureau can sue for tax debt in the name of the Criminal Assets Bureau, and in respect of the proceeds of "suspected criminal activity".

- 4.6. In June 2004 the Bureau was the subject of an award of damages in favour of a person against whom the Bureau had taken revenue proceedings. In those revenue proceedings a Mareva injunction was sought in 1999, and the Bureau gave an undertaking as to damages. The injunction was subsequently discharged when the Supreme Court decided in the CAB -v- H & H case in 2003 that proceedings for the recovery of a tax debt had been incorrectly brought before the debt was final and conclusive. The damages award was on foot of the undertaking given in 1999. In associated litigation following on from the same decision of the Supreme Court in 2003 the High Court decided in 2004 that no further tax action could be taken against the individuals against whom the premature tax proceedings had been taken. That decision is under appeal.
- 4.7. The year 2004 saw the first applications for “disposal orders” under Section 4 of the Proceeds of Crime Act at the end of the statutory seven year period from the making of the first Section 3 orders in 1997. In 2004 the first two Section 4 applications were completed and two sums totalling €275,875.43 were sent to the Minister for Finance for the benefit of the Central Fund, after directions were made in that regard by the High Court.
- 4.8. The Bureau Legal Officer and the solicitors attached to the Bureau from the Chief State Solicitor’s Office had close contact with their counterparts in the Assets Recovery Agency in London and Belfast, and the Civil Recovery Unit in Edinburgh.

There were many visits from officials in other jurisdictions making enquiries about the work of the Bureau and the Bureau Legal Officer provided assistance, on behalf of the Bureau, to foreign officials and international agencies enquiring about laws in relation to criminal assets.

Chapter 5

5. Developments and initiatives

5.1. Since its inception the Bureau has developed and maintained links with law enforcement agencies and offices throughout Ireland, Europe and beyond. These links have proven to be extremely beneficial for the Bureau in targeting the proceeds of criminal activity in Ireland and elsewhere and have allowed the Bureau to leave no stone unturned in the pursuit of its statutory objectives.

Camden Assets Recovery Interagency Network (CARIN)

5.2. The Bureau represented Ireland on the steering committee of the Camden Assets Recovery Interagency Network (CARIN), a group which was initiated at a Criminal Assets Bureau/Europol seminar in Dublin in 2002 and which was officially launched in The Hague in September 2004.

5.3. The aim of CARIN is to enhance the effectiveness of efforts in depriving criminals of their illicit profits, with particular reference to financial deprivation. The group also aims to improve informal cross-border and inter-agency co-operation as well as information exchange within the European Union and beyond.

- 5.4. The CARIN launch in The Hague established an informal network of practitioners and experts with the intention of improving mutual knowledge on methodologies and techniques in the area of cross border identification, freezing, seizure and confiscation of the proceeds of crime. It was decided that Ireland will hold the presidency of CARIN for 2005.

Divisional Criminal Assets Profilers

- 5.5. The Bureau, along with the Garda National Drugs Unit, developed an initiative whereby one member of the Garda Síochána from each Garda Division would be trained as a divisional profiler in criminal assets.
- 5.6. This arose from work carried out by the implementation team from the Garda Síochána for the National Drugs Strategy with particular reference to action point 9 “Targeting the assets of local drug dealers”.
- 5.7. Twenty five members of the Garda Síochána were selected as divisional criminal assets profilers. The Bureau, in association with the Garda College, organised a training programme covering all areas of assets forfeiture, with particular reference to post-conviction forfeiture pursuant to the Criminal Justice Act 1994, civil forfeiture pursuant to the Proceeds of Crime Act 1996 and Revenue and Social Welfare legislation. The 25

members completed Phase 1 of the training under this initiative in the Garda College.

- 5.8. The establishment of the role of Divisional Criminal Assets Profiler in each Garda Division compliments and enhances the Bureau's role in relation to the identifying, tracing and seizing of criminal assets of persons engaged in criminal conduct.

Cross Border co-operation

- 5.9. The Bureau continued to target persons and organisations involved in organised crime in border areas. Investigations were carried out in conjunction with Her Majesty's Customs, the Police Service of Northern Ireland, the Assets Recovery Agency, the Revenue Commissioners and the Garda Síochána. Operations have led to prosecutions, the forfeiture of assets and the breaking up of a number of organised crime gangs involved in illegal cross border activity.

Chapter 6

6. Conclusion

- 6.1. Throughout 2004 the Bureau continued to work in close co-operation with national and international agencies in targeting the proceeds of criminal activity.
- 6.2. The Bureau used all available legal remedies and its unique multi-agency synergy to deny and deprive those engaged in criminal activity of the benefit of that activity.
- 6.3. A number of legal decisions handed down by the courts during the year refined and re-focused the work of the Bureau.
- 6.4. This was the first year in which monies previously frozen by court orders under Section 3 of the Proceeds of Crime Act 1996 were remitted to the Minister for Finance for the benefit of the central fund.

Appendix

Section 4 of the Criminal Assets Bureau Act 1996 - Objectives of the Bureau.

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 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).

Section 5 of the Criminal Assets Bureau Act 1996 – Functions of the Bureau.

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 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.

(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.