Changes to Legislation: as of 12 March 2024, there are changes to this Act which have not been implemented by the Revised Acts editorial team, see highlighted entries **here**. Note that some amendments may not be in force until commenced by a commencement order or other provision.



Number 30 *of* 1996

PROCEEDS OF CRIME ACT 1996

REVISED

Updated to 30 July 2018

This Revised Act is an administrative consolidation of the *Proceeds of Crime Act 1996*. It is prepared by the Law Reform Commission in accordance with its function under the *Law Reform Commission Act 1975* (3/1975) to keep the law under review and to undertake revision and consolidation of statute law.

All Acts up to and including *Companies (Statutory Audits) Act 2018* (22/2018), enacted 25 July 2018, and all statutory instruments up to and including *Criminal Justice (Corruption Offences) Act 2018 (Commencement) Order 2018* (S.I. No. 298 of 2018), made 26 July 2018, were considered in the preparation of this Revised Act.

Disclaimer: While every care has been taken in the preparation of this Revised Act, the Law Reform Commission can assume no responsibility for and give no guarantees, undertakings or warranties concerning the accuracy, completeness or up to date nature of the information provided and does not accept any liability whatsoever arising from any errors or omissions. Please notify any errors, omissions and comments by email to revisedacts@lawreform.ie.

Number 30 *of* 1996

PROCEEDS OF CRIME ACT 1996

REVISED

Updated to 30 July 2018

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Number 30 *of* 1996

PROCEEDS OF CRIME ACT 1996

REVISED

Updated to 30 July 2018

AN ACT TO ENABLE THE HIGH COURT, AS RESPECTS THE PROCEEDS OF CRIME, TO MAKE ORDERS FOR THE PRESERVATION AND, WHERE APPROPRIATE, THE DISPOSAL OF THE PROPERTY CONCERNED AND TO PROVIDE FOR RELATED MATTERS. [4*th August*, 1996]

BE IT ENACTED BY THE OIREACHTAS AS FOLLOWS:

Annotations

Modifications (not altering text):

C1 Application of Act confirmed not restricted (12.02.2005) by *Proceeds of Crime (Amendment) Act 2005* (1/2005), s. 10, commenced on enactment.

Non-application to Principal Act of section 11(7) of Statute of Limitations 1957.

10.—For the avoidance of doubt, it is hereby declared that section 11(7) of the Statute of Limitations 1957 does not apply in relation to proceedings under the Principal Act.

Interpretation.

1.—(1) In this Act, save where the context otherwise requires—

F1**[** 'the applicant' means a person, being a member, an authorised officer or the Criminal Assets Bureau, who has applied to the Court for the making of an interim order or an interlocutory order and, in relation to such an order that is in force, means, as appropriate, any member, any authorised officer or the Criminal Assets Bureau;**]**

F2**[**"authorisation" means an authorisation for the detention of property granted under *section 1A*;**]**

"authorised officer" means an officer of the Revenue Commissioners authorised in writing by the Revenue Commissioners to perform the functions conferred by this Act on authorised officers;

F2**[**"bureau officer" has the same meaning as it has in the Criminal Assets Bureau Act 1996;**]**

F3**[** 'consent disposal order' means an order under *section 3(1A)* or *4A(1)*;**]**

F3**[**'criminal conduct' means any conduct—

(*a*) which constitutes an offence or more than one offence, or

(*b*) which occurs outside the State and which would constitute an offence or more than one offence—

(i) if it occurred within the State,

(ii) if it constituted an offence under the law of the state or territory concerned, and

(iii) if, at the time when an application is being made for an interim order or interlocutory order, any property obtained or received at any time (whether before or after the passing of this Act) by or as a result of or in connection with the conduct is situated within the State;**]**

"the Court" means the High Court;

"dealing", in relation to property in the possession or control of a person, includes—

(*a*) where a debt is owed to that person, making a payment to any person in reduction of the amount of the debt,

(*b*) removing the property from the State, and

(*c*) in the case of money or other property held for the person by another person, paying or releasing or transferring it to the person or to any other person;

"disposal order" means an order under *section 4*;

"interest", in relation to property, includes right;

"interim order" means an order under *section 2*;

"interlocutory order" means an order under *section 3*;

"member" means a member of the Garda Síochána not below the rank of Chief Superintendent;

"the Minister" means the Minister for Finance;

F1**[**'proceeds of crime' means any property obtained or received at any time (whether before or after the passing of this Act) by or as a result of or in connection with criminal conduct;**]**

F1**[**'property', in relation to proceeds of crime, includes—

(*a*) money and all other property, real or personal, heritable or moveable,

(*b*) choses in action and other intangible or incorporeal property, and

(*c*) property situated outside the State where—

(i) the respondent is domiciled, resident or present in the State, and

(ii) all or any part of the criminal conduct concerned occurs therein,

and references to property shall be construed as including references to any interest in property;**]**

F1**[**'the respondent' means a person, wherever domiciled, resident or present, in respect of whom an interim order or interlocutory order, or an application for such an order, has been made and includes any person who, but for this Act, would become entitled, on the death of the first-mentioned person, to any property to which such an order relates (being an order that is in force and is in respect of that person);**]**

F4**[**(1A) (*a*) For the avoidance of doubt, a person shall be deemed for the purposes of this Act to be in possession or control of property notwithstanding that it (or any part of it)—

(i) is lawfully in the possession of any member of the Garda Síochána, any officer of the Revenue Commissioners or any other person, having been lawfully seized or otherwise taken by any such member, officer or person,

(ii) is subject to an interim order or interlocutory order or any other order of a court which—

(I) prohibits any person from disposing of or otherwise dealing with it or diminishing its value, or

(II) contains any conditions or restrictions in that regard,

or is to the like effect,

or

(iii) is subject to a letting agreement, the subject of a trust or otherwise occupied by another person or is inaccessible,

and references in this Act to the possession or control of property shall be construed accordingly.

(*b*) Paragraph (*a*)(ii) is without prejudice to sections 11(2) and 13(2).**]**

(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 provision is intended, and

(*b*) a reference to a subsection, paragraph or subparagraph is a reference to a 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 any enactment shall be construed as a reference to that enactment as amended, adapted or extended by or under any subsequent enactment.

Annotations

Amendments:

F1 Substituted (12.02.2005) by *Proceeds of Crime (Amendment) Act 2005* (1/2005), s. 3(a)(i), commenced on enactment.

F2 Inserted (12.08.2016) by *Proceeds of Crime (Amendment) Act 2016* (8/2016), s. 2, S.I. No. 437 of 2016.

F3 Inserted (12.02.2005) by *Proceeds of Crime (Amendment) Act 2005* (1/2005), s. 3(a)(ii), commenced on enactment.

F4 Inserted (12.02.2005) by *Proceeds of Crime (Amendment) Act 2005* (1/2005), s. 3(b), commenced on enactment.

F5**[Seizure and detention of property**

1A. (1) Where a bureau officer who is—

(a) in a public place,

(b) in any other place under a power of entry authorised by law or to which he or she was expressly or impliedly invited or permitted to be, or

(c) carrying out a search authorised by law,

finds or comes into possession of any property and he or she has reasonable grounds for suspecting that the property—

(i) in whole or in part, directly or indirectly, constitutes proceeds of crime, and

(ii) is of a total value of not less than €5,000,

he or she may seize and detain the property for a period not exceeding 24 hours.

(2) Where a bureau officer has seized and detained property in accordance with *subsection (1)*, the Chief Bureau Officer may, before the expiration of the relevant period of 24 hours, if he or she—

(a) is satisfied that there are reasonable grounds for suspecting that the property, in whole or in part, directly or indirectly, constitutes proceeds of crime,

(b) is satisfied that there are reasonable grounds for suspecting that the total value of the property is not less than €5,000,

(c) is satisfied that the Criminal Assets Bureau is carrying out an investigation into whether 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,

authorise the detention of the property by the Criminal Assets Bureau for a further period not exceeding 21 days.

(3) The Chief Bureau Officer shall give notice in writing of an authorisation to any person having possession or control of the property and any other person who appears to be or is affected by it, unless the Chief Bureau Officer is satisfied that it is not reasonably possible to ascertain his, her or their whereabouts.

(4) A notice given under this section shall include the reasons for the authorisation and inform the person to whom the notice is given of his or her right to make an application under *section 1B*.

(5) The reasons given in a notice under this section need not include details the disclosure of which there are reasonable grounds for believing would prejudice the investigation in respect of which the authorisation is given.

(6) The Chief Bureau Officer may vary or revoke an authorisation and shall revoke an authorisation if any of the grounds on which it was issued no longer exists.

(7) In this section, 'property' does not include land.**]**

Annotations

Amendments:

F5 Inserted (12.08.2016) by *Proceeds of Crime (Amendment) Act 2016* (8/2016), s. 3, S.I. No. 437 of 2016.

F6**[Application to Court**

1B. (1) A person who has possession or control of property which is the subject of an authorisation, or who is affected by an authorisation, may at any time while the authorisation is in force apply to the Court to have the authorisation varied or revoked, and the Court may, if it is satisfied that—

(a) there are no reasonable grounds for suspecting that the property the subject of the authorisation may, in whole or in part, directly or indirectly, constitute proceeds of crime,

(b) there are no reasonable grounds for suspecting that the total value of the property is not less than €5,000,

(c) there is no reasonable prospect that an application to the Court for an interim order or an interlocutory order in respect of the property, in whole or in part, will be made before or upon the expiration of the authorisation, or

(d) there are no reasonable grounds for believing that the property, in whole or in part, would in the absence of the authorisation, be disposed of or otherwise dealt with, or have its value diminished, before an application for an interim order or an interlocutory order may be made in respect of it,

vary or revoke the authorisation.

(2) Without prejudice to the generality of *subsection (1)*, the Court in dealing with an application under that subsection may make such order that it considers appropriate if satisfied that it is necessary to do so for the purpose of enabling the person—

(a) to discharge the reasonable living and other necessary expenses, including legal expenses in or in relation to legal proceedings, incurred or to be incurred in respect of the person or the person's dependants, or

(b) to carry on a business, trade, profession or other occupation to which any of the property relates.

(3) An application under *subsection (1)* may be made only if notice has been given to the Criminal Assets Bureau.

(4) Proceedings under this section shall be heard otherwise than in public.**]**

Annotations

Amendments:

F6 Inserted (12.08.2016) by *Proceeds of Crime (Amendment) Act 2016* (8/2016), s. 3, S.I. No. 437 of 2016.

F7**[Compensation** **1C.** (1) Where property is detained under an authorisation and—

(a) an application to the Court for an interim order or an interlocutory order in respect of the property, in whole or in part, is not made before the expiration of the authorisation, or

(b) such an application is made but the Court does not make an interim order, or an interlocutory order, as the case may be, in respect of the property,

the Court may, on application to it in that behalf by a person who shows to the satisfaction of the Court that he or she is the owner of the property, award to the person such (if any) compensation payable by the Minister as it considers just in the circumstances in respect of any loss incurred by the person by reason of the authorisation concerned.

(2) An application under *subsection (1)* may be made only if notice has been given to the Criminal Assets Bureau.**]**

Annotations

Amendments:

F7 Inserted (12.08.2016) by *Proceeds of Crime (Amendment) Act 2016* (8/2016), s. 3, S.I. No. 437 of 2016.

Interim order.

2.—(1) F8**[**Where it is shown to the satisfaction of the Court on application to it *ex parte* in that behalf by a member, an authorised officer or the Criminal Assets Bureau**]**—

(*a*) that a person is in possession or control of—

(i) specified property and that the property constitutes, directly or indirectly, proceeds of crime, or

(ii) specified property that was acquired, in whole or in part, with or in connection with property that, directly or indirectly, constitutes proceeds of crime,

and

(*b*) that the value of the property or, as the case may be, the total value of the property referred to in both *subparagraphs (i)* and *(ii)*, of *paragraph (a)* is not less than F9**[**€5,000**]**,

the Court may make an order ("an interim order") prohibiting the person or any other specified person or any other person having notice of the order from disposing of or otherwise dealing with the whole or, if appropriate, a specified part of the property or diminishing its value during the period of 21 days from the date of the making of the order.

(2) An interim order—

(*a*) may contain such provisions, conditions and restrictions as the Court considers necessary or expedient, and

(*b*) shall provide for notice of it to be given to the respondent and any other person who appears to be or is affected by it unless the Court is satisfied that it is not reasonably possible to ascertain his, her or their whereabouts.

(3) Where an interim order is in force, the Court, on application to it in that behalf by the respondent or any other person claiming ownership of any of the property concerned may, if it is shown to the satisfaction of the Court that—

(*a*) the property concerned or a part of it is not property to which *subparagraph (i)* or *(ii)* of *subsection (1)(a)* applies, or

(*b*) the value of the property to which those subparagraphs apply is less than F9**[**€5,000**]**,

discharge or, as may be appropriate, vary the order.

F10**[**(3A) Without prejudice to sections 3(7) and 6, where an interim order is in force, the Court may, on application to it in that behalf by the applicant or any other person, vary the order to such extent as may be necessary to permit—

(*a*) the enforcement of any order of a court for the payment by the respondent of any sum, including any sum in respect of costs,

(*b*) the recovery by a county registrar or sheriff of income tax due by the respondent pursuant to a certificate issued by the Collector-General under section 962 of the Taxes Consolidation Act 1997, together with the fees and expenses provided for in that section, or

(*c*) the institution of proceedings for, or relating to, the recovery of any other sum owed by the respondent.**]**

(4) The Court shall, on application to it in that behalf at any time by the applicant, discharge an interim order.

(5) Subject to *subsections (3)* and *(4)*, an interim order shall continue in force until the expiration of the period of 21 days from the date of its making and shall then lapse unless an application for the making of an interlocutory order in respect of any of the property concerned is brought during that period and, if such an application is brought, the interim order shall lapse upon—

(*a*) the determination of the application,

(*b*) the expiration of the ordinary time for bringing an appeal from the determination,

(*c*) if such an appeal is brought, the determination or abandonment of it or of any further appeal or the expiration of the ordinary time for bringing any further appeal,

whichever is the latest.

(6) Notice of an application under this section shall be given—

(*a*) in case the application is under *subsection (3)*, by the respondent or other person making the application to the applicant,

F11**[**(*b*) in case the application is under subsection (3A) or (4), by the applicant or other person making the application to the respondent, unless the Court is satisfied that it is not reasonably possible to ascertain the respondent's whereabouts,**]**

and, in either case, to any other person in relation to whom the Court directs that notice of the application be given to him or her.

F12**[**(7) An application under subsection (1) may be made by originating motion.**]**

Annotations

Amendments:

F8 Substituted (12.02.2005) by *Proceeds of Crime (Amendment) Act 2005* (1/2005), s. 4(a), commenced on enactment.

F9 Substituted (12.08.2016) by *Proceeds of Crime (Amendment) Act 2016* (8/2016), s. 4 (a) and (b), S.I. No. 437 of 2016.

F10 Inserted (12.02.2005) by *Proceeds of Crime (Amendment) Act 2005* (1/2005), s. 4(b), commenced on enactment.

F11 Substituted (12.02.2005) by *Proceeds of Crime (Amendment) Act 2005* (1/2005), s. 4(c), commenced on enactment.

F12 Inserted (12.02.2005) by *Proceeds of Crime (Amendment) Act 2005* (1/2005), s. 4(d), commenced on enactment.

Modifications (not altering text):

C2 Application of section extended with modifications (10.11.1998) by *International War Crimes Tribunals Act 1998* (40/1998), s. 31(3), commenced on enactment.

Orders respecting property.

31.— ...

(2) Where, on application by a member of the Garda Síochána not below the rank of Chief Superintendent, the High Court is satisfied that—

(a) an international tribunal order referred to in subsection (1)(a) has been received by the Minister, and

(b) at the time of making the interim order under this subsection the international tribunal order is in force and is not subject to appeal,

the Court, for the purposes of the preservation and protection of the property to which the international tribunal order relates, may, regardless of the value of the property but subject to subsection (5), make an interim order containing any terms that, under section 2 (1) and (2) of the Proceeds of Crime Act, 1996, could be included in an interim order made under that Act if the value of the property were not less than £10,000.

(3) For the purposes mentioned in subsection (2) of this section, sections 2 (3) to (6), 3 (1) to (6), 5, 6, 7, 8 and 10 to 16 of the Proceeds of Crime Act, 1996, shall apply with the following modifications and any other necessary modifications, as if an application made under this section had been made under that Act:

...

Editorial Notes:

E1 Previous affecting provisions: subs. (1)(b) and (3)(b) amended (1.1.2002) by *Euro Changeover (Amounts) Act 2001* (16/2001), s. 1(3) and schs. 3 and 4, in effect as per s. 1(3); substituted as per F-note above.

Interlocutory order.

3.—(1) F13**[**Where, on application to it in that behalf by a member, an authorised officer or the Criminal Assets Bureau, it appears to the Court on evidence tendered by the applicant, which may consist of or include evidence admissible by virtue of section 8**]**—

(*a*) that a person is in possession or control of—

(i) specified property and that the property constitutes, directly or indirectly, proceeds of crime, or

(ii) specified property that was acquired, in whole or in part, with or in connection with property that, directly or indirectly, constitutes proceeds of crime,

and

(*b*) that the value of the property or, as the case may be, the total value of the property referred to in both *subparagraphs (i)* and *(ii)* of *paragraph (a)* is not less than F14**[**€5,000**]**,

F13**[**the Court shall, subject to *subsection (1A)*, make**]** an order ("an interlocutory order") prohibiting the respondent or any other specified person or any other person having notice of the order from disposing of or otherwise dealing with the whole or, if appropriate, a specified part of the property or diminishing its value, unless, it is shown to the satisfaction of the Court, on evidence tendered by the respondent or any other person—

(I) that that particular property does not constitute, directly or indirectly, proceeds of crime and was not acquired, in whole or in part, with or in connection with property that, directly or indirectly, constitutes proceeds of crime, or

(II) that the value of all the property to which the order would relate is less than F14**[**€5,000**]**:

Provided, however, that the Court shall not make the order if it is satisfied that there would be a serious risk of injustice.

F15**[**(1A) On such an application the Court, with the consent of all the parties concerned, may make a consent disposal order, and section 4A shall apply and have effect accordingly.**]**

(2) An interlocutory order—

(*a*) may contain such provisions, conditions and restrictions as the Court considers necessary or expedient, and

(*b*) shall provide for notice of it to be given to the respondent and any other person who appears to be or is affected by it unless the Court is satisfied that it is not reasonably possible to ascertain his, her or their whereabouts.

(3) Where an interlocutory order is in force, the Court, on application to it in that behalf at any time by the respondent or any other person claiming ownership of any of the property concerned, may, if it is shown to the satisfaction of the Court that the property or a specified part of it is property to which *paragraph (I)* of *subsection (1)* applies, or that the order causes any other injustice, discharge or, as may be appropriate, vary the order.

F16**[**(3A) Without prejudice to subsection (7) and section 6, where an interlocutory order is in force, the Court may, on application to it in that behalf by the applicant or any other person, vary the order to such extent as may be necessary to permit—

(*a*) the enforcement of any order of a court for the payment by the respondent of any sum, including any sum in respect of costs,

(*b*) the recovery by a county registrar or sheriff of income tax due by the respondent pursuant to a certificate issued by the Collector-General under section 962 of the Taxes Consolidation Act 1997, together with the fees and expenses provided for in that section, or

(*c*) the institution of proceedings for, or relating to, the recovery of any other sum owed by the respondent.**]**

(4) The Court shall, on application to it in that behalf at any time by the applicant, discharge an interlocutory order.

(5) Subject to *subsections (3)* and *(4)*, an interlocutory order shall continue in force until—

(*a*) the determination of an application for a disposal order in relation to the property concerned,

(*b*) the expiration of the ordinary time for bringing an appeal from that determination,

(*c*) if such an appeal is brought, it or any further appeal is determined or abandoned or the ordinary time for bringing any further appeal has expired,

whichever is the latest, and shall then lapse.

(6) Notice of an application under this section shall be given—

F17**[**(*a*) in case the application is under subsection (1), (3A) or (4), by the applicant or other person making the application to the respondent, unless the Court is satisfied that it is not reasonably possible to ascertain the respondent's whereabouts,**]**

(*b*) in case the application is under *subsection (3)*, by the respondent or other person making the application to the applicant,

and, in either case, to any other person in relation to whom the Court directs that notice of the application be given to him or her.

(7) Where a forfeiture order, or a confiscation order, under the Criminal Justice Act, 1994, or a forfeiture order under the Misuse of Drugs Act, 1977, relates to any property that is the subject of an interim order, or an interlocutory order, that is in

force, ("the specified property"), the interim order or, as the case may be, the interlocutory order shall—

(*a*) if it relates only to the specified property, stand discharged, and

(*b*) if it relates also to other property, stand varied by the exclusion from it of the specified property.

F18**[**(8) An application under subsection (1) may be made by originating motion.**]**

Annotations

Amendments:

F13 Substituted (12.02.2005) by *Proceeds of Crime (Amendment) Act 2005* (1/2005), s. 5(a)(i) and 5(a)(ii), commenced on enactment.

F14 Substituted (12.08.2016) by *Proceeds of Crime (Amendment) Act 2016* (8/2016), s. 5 (a) and (b), S.I. No. 437 of 2016.

F15 Inserted (12.02.2005) by *Proceeds of Crime (Amendment) Act 2005* (1/2005), s. 5(b), commenced on enactment.

F16 Inserted (12.02.2005) by *Proceeds of Crime (Amendment) Act 2005* (1/2005), s. 5(c), commenced on enactment.

F17 Substituted (12.02.2005) by *Proceeds of Crime (Amendment) Act 2005* (1/2005), s. 5(d), commenced on enactment.

F18 Inserted (12.02.2005) by *Proceeds of Crime (Amendment) Act 2005* (1/2005), s. 5(e), commenced on enactment.

Modifications (not altering text):

C3 Application of section extended with modifications (10.11.1998) by *International War Crimes Tribunals Act 1998* (40/1998), s. 31(3), commenced on enactment.

Orders respecting property.

31.— ...

(2) Where, on application by a member of the Garda Síochána not below the rank of Chief Superintendent, the High Court is satisfied that—

(a) an international tribunal order referred to in subsection (1)(a) has been received by the Minister, and

(b) at the time of making the interim order under this subsection the international tribunal order is in force and is not subject to appeal,

the Court, for the purposes of the preservation and protection of the property to which the international tribunal order relates, may, regardless of the value of the property but subject to subsection (5), make an interim order containing any terms that, under section 2 (1) and (2) of the Proceeds of Crime Act, 1996, could be included in an interim order made under that Act if the value of the property were not less than £10,000.

(3) For the purposes mentioned in subsection (2) of this section, sections 2 (3) to (6), 3 (1) to (6), 5, 6, 7, 8 and 10 to 16 of the Proceeds of Crime Act, 1996, shall apply with the following modifications and any other necessary modifications, as if an application made under this section had been made under that Act:

...

Editorial Notes:

E2 Previous affecting provision: subs. (1)(b) and (1)(II) amended (1.1.2002) by *Euro Changeover (Amounts) Act 2001* (16/2001), s. 1(3) and schs. 3 and 4, in effect as per s. 1(3); substituted as per F-note above.

Disposal order.

4.—(1) Subject to *subsection (2)*, where an interlocutory order has been in force for not less than 7 years in relation to specified property, the Court, on application to it in that behalf by the applicant, may make an order ("a disposal order") directing that the whole or, if appropriate, a specified part of the property be transferred, subject to such terms and conditions as the Court may specify, to the Minister or to such other person as the Court may determine.

(2) Subject to *subsections (6)* and *(8)*, the Court shall make a disposal order in relation to any property the subject of an application under *subsection (1)* unless it is shown to its satisfaction that that particular property does not constitute, directly or indirectly, proceeds of crime and was not acquired, in whole or in part, with or in connection with property that, directly or indirectly, constitutes proceeds of crime.

(3) The applicant shall give notice to the respondent (unless the Court is satisfied that it is not reasonably possible to ascertain his or her whereabouts), and to such other (if any) persons as the Court may direct of an application under this section.

(4) A disposal order shall operate to deprive the respondent of his or her rights (if any) in or to the property to which it relates and, upon the making of the order, the property shall stand transferred to the Minister or other person to whom it relates.

(5) The Minister may sell or otherwise dispose of any property transferred to him or her under this section, and any proceeds of such a disposition and any moneys transferred to him or her under this section shall be paid into or disposed of for the benefit of the Exchequer by the Minister.

(6) In proceedings under *subsection (1)*, before deciding whether to make a disposal order, the Court shall give an opportunity to be heard by the Court and to show cause why the order should not be made to any person claiming ownership of any of the property concerned.

(7) The Court, if it considers it appropriate to do so in the interests of justice, on the application of the respondent or, if the whereabouts of the respondent cannot be ascertained, on its own initiative, may adjourn the hearing of an application under *subsection (1)* for such period not exceeding 2 years as it considers reasonable.

(8) The Court shall not make a disposal order if it is satisfied that there would be a serious risk of injustice.

F19**[**(9) An application under subsection (1) may be made by originating motion.**]**

Annotations

Amendments:

F19 Inserted (12.02.2005) by *Proceeds of Crime (Amendment) Act 2005* (1/2005), s. 6, commenced on enactment.

Modifications (not altering text):

C4 Functions transferred and references to "Department of Finance" and "Minister for Finance" in section construed (29.07.2011) by *Finance (Transfer of Departmental Administration and Ministerial Functions) Order 2011* (S.I. No. 418 of 2011), arts. 2, 3(a), 5 and sch. 1 part 2, in effect as per art. 1(2).

2. (1) The administration and business in connection with the performance of any functions transferred by this Order are transferred to the Department of Public Expenditure and Reform.

(2) References to the Department of Finance contained in any Act or instrument made thereunder and relating to the administration and business transferred by paragraph (1) shall, on and after the commencement of this Order, be construed as references to the Department of Public Expenditure and Reform.

3. The functions conferred on the Minister for Finance by or under the provisions of –

(*a*) the enactments specified in Schedule 1, and

...

are transferred to the Minister for Public Expenditure and Reform.

...

5. References to the Minister for Finance contained in any Act or instrument under an Act and relating to any functions transferred by this Order shall, from the commencement of this Order, be construed as references to the Minister for Public Expenditure and Reform.

...

Schedule 1

Enactments

...

Part 2

1922 to 2011 Enactments

Number and Year (1)	Short Title (2)	Provision (3)
...	...	...
No. 30 of 1996	Proceeds of Crime Act 1996	Sections 4, 4A, 16 (1)(c)(ii), 16(2) and 17
...	...	...

F20[Consent disposal order.

4A.—(1) Where in relation to any property—

(*a*) an interlocutory order has been in force for a period of less than 7 years, and

(*b*) an application is made to the Court with the consent of all the parties concerned,

the Court may make an order (a 'consent disposal order') directing that the whole or a specified part of the property be transferred to the Minister or to such other person as the Court may determine, subject to such terms and conditions as it may specify.

(2) A consent disposal order operates to deprive the respondent of his or her rights (if any) in or to the property to which the order relates and, on its being made, the property stands transferred to the Minister or that other person.

(3) The Minister—

(*a*) may sell or otherwise dispose of any property transferred to him or her under this section, and

(*b*) shall pay into or dispose of for the benefit of the Exchequer the proceeds of any such disposition as well as any moneys so transferred.

(4) Before deciding whether to make a consent disposal order, the Court shall give to any person claiming ownership of any of the property concerned an opportunity to show cause why such an order should not be made.

(5) The Court shall not make a consent disposal order if it is satisfied that there would be a serious risk of injustice if it did so.

(6) Sections 3(7) and 16 apply, with any necessary modifications, in relation to a consent disposal order as they apply in relation to an interlocutory order.

(7) This section is without prejudice to section 3(1A).**]**

Annotations

Amendments:

F20 Inserted (12.02.2005) by *Proceeds of Crime (Amendment) Act 2005* (1/2005), s. 7, commenced on enactment.

Modifications (not altering text):

C5 Functions transferred and references to "Department of Finance" and "Minister for Finance" in section construed (29.07.2011) by *Finance (Transfer of Departmental Administration and Ministerial Functions) Order 2011* (S.I. No. 418 of 2011), arts. 2, 3(a), 5 and sch. 1 part 2, in effect as per art. 1(2).

2. (1) The administration and business in connection with the performance of any functions transferred by this Order are transferred to the Department of Public Expenditure and Reform.

(2) References to the Department of Finance contained in any Act or instrument made thereunder and relating to the administration and business transferred by paragraph (1) shall, on and after the commencement of this Order, be construed as references to the Department of Public Expenditure and Reform.

3. The functions conferred on the Minister for Finance by or under the provisions of –

(*a*) the enactments specified in Schedule 1, and

...

are transferred to the Minister for Public Expenditure and Reform.

...

5. References to the Minister for Finance contained in any Act or instrument under an Act and relating to any functions transferred by this Order shall, from the commencement of this Order, be construed as references to the Minister for Public Expenditure and Reform.

...

Schedule 1

Enactments

...

Part 2

1922 to 2011 Enactments

Number and Year (1)	Short Title (2)	Provision (3)
...	...	...
No. 30 of 1996	Proceeds of Crime Act 1996	Sections 4, 4A, 16 (1)(c)(ii), 16(2) and 17
...	...	...

Ancillary orders and provision in relation to certain profits or gains, etc.

5.—(1) At any time while an interim order or an interlocutory order is in force, the Court may, on application to it in that behalf by the applicant, make such orders as it considers necessary or expedient to enable the order aforesaid to have full effect.

(2) Notice of an application under this section shall be given by the applicant to the respondent unless the Court is satisfied that it is not reasonably possible to ascertain his or her whereabouts and to any other person in relation to whom the Court directs that notice of the application be given to him or her.

(3) An interim order, an interlocutory order or a disposal order may be expressed to apply to any profit or gain or interest, dividend or other payment or any other property payable or arising, after the making of the order, in connection with any other property to which the order relates.

Annotations

Modifications (not altering text):

C6 Application of section extended with modifications (10.11.1998) by *International War Crimes Tribunals Act 1998* (40/1998), s. 31(3), commenced on enactment.

Orders respecting property.

31.— ...

(2) Where, on application by a member of the Garda Síochána not below the rank of Chief Superintendent, the High Court is satisfied that—

(a) an international tribunal order referred to in subsection (1)(a) has been received by the Minister, and

(b) at the time of making the interim order under this subsection the international tribunal order is in force and is not subject to appeal,

the Court, for the purposes of the preservation and protection of the property to which the international tribunal order relates, may, regardless of the value of the property but subject to subsection (5), make an interim order containing any terms that, under section 2 (1) and (2) of the Proceeds of Crime Act, 1996, could be included in an interim order made under that Act if the value of the property were not less than £10,000.

(3) For the purposes mentioned in subsection (2) of this section, sections 2 (3) to (6), 3 (1) to (6), 5, 6, 7, 8 and 10 to 16 of the Proceeds of Crime Act, 1996, shall apply with the following modifications and any other necessary modifications, as if an application made under this section had been made under that Act:

...

Order in relation to property the subject of interim order or interlocutory order.

6.—(1) At any time while an interim order or an interlocutory order is in force, the Court may, on application to it in that behalf by the respondent or any other person affected by the order, make such orders as it considers appropriate in relation to any of the property concerned if it considers it essential to do so for the purpose of enabling—

F21**[**(*a*) the respondent or that other person to discharge the reasonable living and other necessary expenses (including legal expenses in or in relation to proceedings under this Act) incurred or to be incurred by or in respect of the respondent and his or her dependants or that other person, or**]**

(*b*) the respondent or that other person to carry on a business, trade, profession or other occupation to which any of that property relates.

(2) An order under this section may contain such conditions and restrictions as the Court considers necessary or expedient for the purpose of protecting the value of the property concerned and avoiding any unnecessary diminution thereof.

(3) Notice of an application under this section shall be given by the person making the application to the applicant and any other person in relation to whom the Court directs that notice of the application be given to him or her.

Annotations

Amendments:

F21 Substituted (12.02.2005) by *Proceeds of Crime (Amendment) Act 2005* (1/2005), s. 8, commenced on enactment.

Modifications (not altering text):

C7 Application of generality of section not restricted (8.03.2005) by *Criminal Justice (Terrorist Offences) Act 2005* (2/2005), s. 14(5), commenced on enactment.

Interim order freezing certain funds.

14.— ...

(4) On application by a member of the Garda Síochána or any other person, the Court may vary an interim order to such extent as may be necessary to permit—

(a) the enforcement of any order of a court for the payment by the respondent of any sum, including any sum in respect of costs,

(b) the recovery by a county registrar or sheriff of income tax due by the respondent pursuant to a certificate issued by the Collector-General under section 962 of the Taxes Consolidation Act 1997 , together with the fees and expenses provided for in that section, or

(c) the institution of proceedings for, or relating to, the recovery of any other sum owed by the respondent.

(5) Subsection (4) is not to be construed to limit the generality of section 6 of the Act of 1996 as made applicable by section 20 of this Act.

...

C8 Application of generality of section not restricted (8.03.2005) by *Criminal Justice (Terrorist Offences) Act 2005* (2/2005), s. 15(7), commenced on enactment.

Interlocutory order.

15.— ...

(6) On application by a member of the Garda Síochána or any other person, the Court may vary an interlocutory order to such extent as may be necessary to permit—

(a) the enforcement of any order of a court for the payment by the respondent of any sum, including any sum in respect of costs,

(b) the recovery by a county registrar or sheriff of income tax due by the respondent pursuant to a certificate issued by the Collector-General under section 962 of the Taxes Consolidation Act 1997, together with the fees and expenses provided for in that section, or

(c) the institution of proceedings for, or relating to, the recovery of any other sum owed by the respondent.

(7) Subsection (6) is not to be construed to limit the generality of section 6 of the Act of 1996 as made applicable by section 20 of this Act.

...

C9 Application of section extended with modifications (8.03.2005) by *Criminal Justice (Terrorist Offences) Act 2005* (2/2005), s. 20, commenced on enactment.

Application of certain provisions of Act of 1996.

20.—For the purposes of this Part, sections 6, 7 and 9 to 15 of the Act of 1996 apply with the following modifications and any other necessary modifications as if an interim order, an interlocutory or a disposal order made under this Part, or an application for such an order, had been made under the Act of 1996:

(a) a reference in any of the applicable provisions of the Act of 1996 to applicant shall be construed as referring to the member of the Garda Síochána who applied to the High Court for the interim order, interlocutory order or disposal order;

(b) a reference in any of the applicable provisions of the Act of 1996 to respondent shall be construed as defined in section 12 of this Act;

(c) a reference in any of the applicable provisions of the Act of 1996 to property shall be construed as referring to funds.

C10 Application of section extended with modifications (10.11.1998) by *International War Crimes Tribunals Act 1998* (40/1998), s. 31(3), commenced on enactment.

Orders respecting property.

31.— ...

(2) Where, on application by a member of the Garda Síochána not below the rank of Chief Superintendent, the High Court is satisfied that—

(a) an international tribunal order referred to in subsection (1)(a) has been received by the Minister, and

(b) at the time of making the interim order under this subsection the international tribunal order is in force and is not subject to appeal,

the Court, for the purposes of the preservation and protection of the property to which the international tribunal order relates, may, regardless of the value of the property but subject to subsection (5), make an interim order containing any terms that, under section 2 (1) and (2) of the Proceeds of Crime Act, 1996, could be included in an interim order made under that Act if the value of the property were not less than £10,000.

(3) For the purposes mentioned in subsection (2) of this section, sections 2 (3) to (6), 3 (1) to (6), 5, 6, 7, 8 and 10 to 16 of the Proceeds of Crime Act, 1996, shall apply with the following modifications and any other necessary modifications, as if an application made under this section had been made under that Act:

...

Receiver.

7.—(1) Where an interim order or an interlocutory order is in force, the Court may at any time appoint a receiver—

(*a*) to take possession of any property to which the order relates,

(*b*) in accordance with the Court's directions, to manage, keep possession or dispose of or otherwise deal with any property in respect of which he or she is appointed,

subject to such exceptions and conditions (if any) as may be specified by the Court, and may require any person having possession or control of property in respect of which the receiver is appointed to give possession of it to the receiver.

(2) Where a receiver takes any action under this section—

(*a*) in relation to property which is not property the subject of an interim order or an interlocutory order, being action which he or she would be entitled to take if it were such property, and

(*b*) believing, and having reasonable grounds for believing, that he or she is entitled to take that action in relation to that property,

he or she shall not be liable to any person in respect of any loss or damage resulting from such action except in so far as the loss or damage is caused by his or her negligence.

Annotations

Modifications (not altering text):

C11 Application of section extended with modifications (8.03.2005) by *Criminal Justice (Terrorist Offences) Act 2005* (2/2005), s. 20, commenced on enactment.

Application of certain provisions of Act of 1996.

20.—For the purposes of this Part, sections 6, 7 and 9 to 15 of the Act of 1996 apply with the following modifications and any other necessary modifications as if an interim order, an interlocutory or a disposal order made under this Part, or an application for such an order, had been made under the Act of 1996:

(a) a reference in any of the applicable provisions of the Act of 1996 to applicant shall be construed as referring to the member of the Garda Síochána who applied to the High Court for the interim order, interlocutory order or disposal order;

(b) a reference in any of the applicable provisions of the Act of 1996 to respondent shall be construed as defined in section 12 of this Act;

(c) a reference in any of the applicable provisions of the Act of 1996 to property shall be construed as referring to funds.

C12 Application of section extended with modifications (10.11.1998) by *International War Crimes Tribunals Act 1998* (40/1998), s. 31(3), commenced on enactment.

Orders respecting property.

31.— ...

(2) Where, on application by a member of the Garda Síochána not below the rank of Chief Superintendent, the High Court is satisfied that—

(a) an international tribunal order referred to in subsection (1)(a) has been received by the Minister, and

(b) at the time of making the interim order under this subsection the international tribunal order is in force and is not subject to appeal,

the Court, for the purposes of the preservation and protection of the property to which the international tribunal order relates, may, regardless of the value of the property but subject to subsection (5), make an interim order containing any terms that, under section 2 (1) and (2) of the Proceeds of Crime Act, 1996, could be included in an interim order made under that Act if the value of the property were not less than £10,000.

(3) For the purposes mentioned in subsection (2) of this section, sections 2 (3) to (6), 3 (1) to (6), 5, 6, 7, 8 and 10 to 16 of the Proceeds of Crime Act, 1996, shall apply with the following modifications and any other necessary modifications, as if an application made under this section had been made under that Act:

...

Provisions in relation to evidence and proceedings under Act.

8.—(1) Where a member or an authorised officer states—

(*a*) in proceedings under *section 2*, on affidavit or, if the Court so directs, in oral evidence, or

F22**[**(*b*) in proceedings under section 3, on affidavit or, where the respondent requires the deponent to be produced for cross-examination or the court so directs, in oral evidence,**]**

that he or she believes either or both of the following, that is to say:

(i) that the respondent is in possession or control of specified property and that the property constitutes, directly or indirectly, proceeds of crime,

(ii) that the respondent is in possession of or control of specified property and that the property was acquired, in whole or in part, with or in connection with property that, directly or indirectly, constitutes proceeds of crime,

and that the value of the property or, as the case may be, the total value of the property referred to in both *paragraphs (i)* and *(ii)* is not less than F23**[**5,000**]**, then, if the Court is satisfied that there are reasonable grounds for the belief aforesaid, the statement shall be evidence of the matter referred to in *paragraph (i)* or in *paragraph (ii)* or in both, as may be appropriate, and of the value of the property.

(2) The standard of proof required to determine any question arising under this Act shall be that applicable to civil proceedings.

(3) Proceedings under this Act in relation to an interim order shall be heard otherwise than in public and any other proceedings under this Act may, if the respondent or any other party to the proceedings (other than the applicant) so requests and the Court considers it proper, be heard otherwise than in public.

(4) The Court may, if it considers it appropriate to do so, prohibit the publication of such information as it may determine in relation to proceedings under this Act, including information in relation to applications for, the making or refusal of and the contents of orders under this Act and the persons to whom they relate.

(5) Production to the Court in proceedings under this Act of a document purporting to authorise a person, who is described therein as an officer of the Revenue Commissioners, to perform the functions conferred on authorised officers by this Act and to be signed by a Revenue Commissioner shall be evidence that the person is an authorised officer.

F24**[**(6) In any proceedings under this Act a document purporting to be a document issued by the Criminal Assets Bureau and to be signed on its behalf shall be deemed, unless the contrary is shown, to be such a document and to be so signed.**]**

Annotations

Amendments:

F22 Substituted (12.02.2005) by *Proceeds of Crime (Amendment) Act 2005* (1/2005), s. 9(a), commenced on enactment.

F23 Substituted (12.08.2016) by *Proceeds of Crime (Amendment) Act 2016* (8/2016), s. 6, S.I. No. 437 of 2016.

F24 Inserted (12.02.2005) by *Proceeds of Crime (Amendment) Act 2005* (1/2005), s. 9(b), commenced on enactment.

Modifications (not altering text):

C13 Application of section extended with modifications (10.11.1998) by *International War Crimes Tribunals Act 1998* (40/1998), s. 31(3), commenced on enactment.

Orders respecting property.

31.— ...

(2) Where, on application by a member of the Garda Síochána not below the rank of Chief Superintendent, the High Court is satisfied that—

(a) an international tribunal order referred to in subsection (1)(a) has been received by the Minister, and

(b) at the time of making the interim order under this subsection the international tribunal order is in force and is not subject to appeal,

the Court, for the purposes of the preservation and protection of the property to which the international tribunal order relates, may, regardless of the value of the property but subject to

subsection (5), make an interim order containing any terms that, under section 2 (1) and (2) of the Proceeds of Crime Act, 1996, could be included in an interim order made under that Act if the value of the property were not less than £10,000.

(3) For the purposes mentioned in subsection (2) of this section, sections 2 (3) to (6), 3 (1) to (6), 5, 6, 7, 8 and 10 to 16 of the Proceeds of Crime Act, 1996, shall apply with the following modifications and any other necessary modifications, as if an application made under this section had been made under that Act:

...

Editorial Notes:

E3 Previous affect provision: subs. (1) amended (1.1.2002) by *Euro Changeover (Amounts) Act 2001* (16/2001), s. 1(3) and schedules 3 and 4, in effect as per s. 1(3); substituted as per F-note above.

Affidavit specifying property and income of respondent.

9.—F25**[**(1)**]** At any time during proceedings under *section 2* or *3* or while an interim order or an interlocutory order is in force, the Court or, as appropriate, in the case of an appeal in such proceedings, the Supreme Court may by order direct the respondent to file an affidavit in the Central Office of the High Court specifying—

(*a*) the property of which the respondent is in possession or control, or

(*b*) the income, and the sources of the income, of the respondent during such period (not exceeding 10 years) ending on the date of the application for the order as the court concerned may specify,

or both.

F25**[**(2) Such an affidavit is not admissible in evidence in any criminal proceedings against that person or his or her spouse, except any such proceedings for perjury arising from statements in the affidavit.**]**

Annotations

Amendments:

F25 Inserted (12.02.2005) by *Proceeds of Crime (Amendment) Act 2005* (1/2005), s. 11, commenced on enactment.

Modifications (not altering text):

C14 Application of section extended with modifications (8.03.2005) by *Criminal Justice (Terrorist Offences) Act 2005* (2/2005), s. 20, commenced on enactment.

Application of certain provisions of Act of 1996.

20.—For the purposes of this Part, sections 6, 7 and 9 to 15 of the Act of 1996 apply with the following modifications and any other necessary modifications as if an interim order, an interlocutory or a disposal order made under this Part, or an application for such an order, had been made under the Act of 1996:

(a) a reference in any of the applicable provisions of the Act of 1996 to applicant shall be construed as referring to the member of the Garda Síochána who applied to the High Court for the interim order, interlocutory order or disposal order;

(b) a reference in any of the applicable provisions of the Act of 1996 to respondent shall be construed as defined in section 12 of this Act;

(c) a reference in any of the applicable provisions of the Act of 1996 to property shall be construed as referring to funds.

Registration of interim orders and interlocutory orders.

10.—(1) Where an interim order or an interlocutory order is made, the registrar of the Court shall, in the case of registered land, furnish the Registrar of Titles with notice of the order and the Registrar of Titles shall thereupon cause an entry to be made in the appropriate register under the Registration of Title Act, 1964, inhibiting, until such time as the order lapses, is discharged or is varied so as to exclude the registered land or any charge thereon from the application of the order, any dealing with any registered land or charge which appears to be affected by the order.

(2) Where notice of an order has been given under *subsection (1)* and the order is varied in relation to registered land, the registrar of the Court shall furnish the Registrar of Titles with notice to that effect and the Registrar of Titles shall thereupon cause the entry made under *subsection (1)* of this section to be varied to that effect.

(3) Where notice of an order has been given under *subsection (1)* and the order is discharged or lapses, the registrar of the High Court shall furnish the Registrar of Titles with notice to that effect and the Registrar of Titles shall cancel the entry made under *subsection (1)*.

(4) Where an interim order or an interlocutory order is made, the registrar of the Court shall, in the case of unregistered land, furnish the Registrar of Deeds with notice of the order and the Registrar of Deeds shall thereupon cause the notice to be registered in the Registry of Deeds pursuant to the Registration of Deeds Act, 1707.

(5) Where notice of an order has been given under *subsection (4)* and the order is varied, the registrar of the Court shall furnish the Registrar of Deeds with notice to that effect and the Registrar of Deeds shall thereupon cause the notice registered under *subsection (4)* to be varied to that effect.

(6) Where notice of an order has been given under *subsection (4)* and the order is discharged or lapses, the registrar of the Court shall furnish the Registrar of Deeds with notice to that effect and the Registrar of Deeds shall thereupon cancel the registration made under *subsection (4)*.

(7) Where an interim order or an interlocutory order is made which applies to an interest in a company or to the property of a company, the registrar of the Court shall furnish the Registrar of Companies with notice of the order and the Registrar of Companies shall thereupon cause the notice to be entered in the Register of Companies maintained under the Companies Acts, 1963 to 1990.

(8) Where notice of an order has been given under *subsection (7)* and the order is varied, the registrar of the Court shall furnish the Registrar of Companies with notice to that effect and the Registrar of Companies shall thereupon cause the notice entered under *subsection (7)* to be varied to that effect.

(9) Where notice of an order has been given under *subsection (7)* and the order is discharged or lapses, the registrar of the Court shall furnish the Registrar of Companies with notice to that effect and the Registrar of Companies shall thereupon cancel the entry made under *subsection (7)*.

Annotations

Modifications (not altering text):

C15 Application of section extended with modifications (8.03.2005) by *Criminal Justice (Terrorist Offences) Act 2005* (2/2005), s. 20, commenced on enactment.

Application of certain provisions of Act of 1996.

20.—For the purposes of this Part, sections 6, 7 and 9 to 15 of the Act of 1996 apply with the following modifications and any other necessary modifications as if an interim order, an interlocutory or a disposal order made under this Part, or an application for such an order, had been made under the Act of 1996:

(a) a reference in any of the applicable provisions of the Act of 1996 to applicant shall be construed as referring to the member of the Garda Síochána who applied to the High Court for the interim order, interlocutory order or disposal order;

(b) a reference in any of the applicable provisions of the Act of 1996 to respondent shall be construed as defined in section 12 of this Act;

(c) a reference in any of the applicable provisions of the Act of 1996 to property shall be construed as referring to funds.

C16 Application of section extended with modifications (10.11.1998) by *International War Crimes Tribunals Act 1998* (40/1998), s. 31(3), commenced on enactment.

Orders respecting property.

31.— ...

(2) Where, on application by a member of the Garda Síochána not below the rank of Chief Superintendent, the High Court is satisfied that—

(a) an international tribunal order referred to in subsection (1)(a) has been received by the Minister, and

(b) at the time of making the interim order under this subsection the international tribunal order is in force and is not subject to appeal,

the Court, for the purposes of the preservation and protection of the property to which the international tribunal order relates, may, regardless of the value of the property but subject to subsection (5), make an interim order containing any terms that, under section 2 (1) and (2) of the Proceeds of Crime Act, 1996, could be included in an interim order made under that Act if the value of the property were not less than £10,000.

(3) For the purposes mentioned in subsection (2) of this section, sections 2 (3) to (6), 3 (1) to (6), 5, 6, 7, 8 and 10 to 16 of the Proceeds of Crime Act, 1996, shall apply with the following modifications and any other necessary modifications, as if an application made under this section had been made under that Act:

...

Editorial Notes:

E4 Rule for registration of order under section made (1.05.2008) by *Registration of Deeds Rules 2008* (S.I. No. 52 of 2008), r. 14(3).

Bankruptcy of respondent, etc.

11.—(1) Where a person who is in possession or control of property is adjudicated bankrupt, property subject to an interim order, an interlocutory order, or a disposal order, made before the order adjudicating the person bankrupt, is excluded from the property of the bankrupt for the purposes of the Bankruptcy Act, 1988.

(2) Where a person has been adjudicated bankrupt, the powers conferred on the Court by *section 2* or *3* shall not be exercised in relation to property of the bankrupt for the purposes of the said Act of 1988.

(3) In any case in which a petition in bankruptcy was presented, or an adjudication in bankruptcy was made, before the 1st day of January, 1989, this section shall have effect with the modification that, for the references in *subsections (1)* and *(2)* to the property of the bankrupt for the purposes of the Act aforesaid, there shall be substituted references to the property of the bankrupt vesting in the assignees for the purposes of the law of bankruptcy existing before that date.

Annotations

Modifications (not altering text):

C17 Generality of subs. (2) not limited (8.03.2005) by *Criminal Justice (Terrorist Offences) Act 2005* (2/2005), s. 12(3), commenced on enactment.

Interpretation of Part 4.

12.— ...

(2) For the purposes of sections 14 to 20, a person is considered to be in possession or control of funds notwithstanding that all or part of them—

(a) are lawfully in the possession or control of a member of the Garda Síochána of any rank or any other person, having been lawfully seized or otherwise taken by any such member or person, or

(b) are subject to an interim order, an interlocutory order or any other order of a court that does either of the following or is to the like effect:

(i) prohibits any person from disposing of or otherwise dealing with the funds or diminishing their value;

(ii) contains any conditions or restrictions in that regard,

or

(c) are subject to a letting agreement, the subject of a trust or otherwise occupied by another person or are inaccessible.

(3) Subsection (2) is not to be construed to limit the generality of sections 11(2) and 13(2) of the Act of 1996 as made applicable by section 20 of this Act.

...

C18 Application of section extended with modifications (8.03.2005) by *Criminal Justice (Terrorist Offences) Act 2005* (2/2005), s. 20, commenced on enactment.

Application of certain provisions of Act of 1996.

20.—For the purposes of this Part, sections 6, 7 and 9 to 15 of the Act of 1996 apply with the following modifications and any other necessary modifications as if an interim order, an interlocutory or a disposal order made under this Part, or an application for such an order, had been made under the Act of 1996:

(a) a reference in any of the applicable provisions of the Act of 1996 to applicant shall be construed as referring to the member of the Garda Síochána who applied to the High Court for the interim order, interlocutory order or disposal order;

(b) a reference in any of the applicable provisions of the Act of 1996 to respondent shall be construed as defined in section 12 of this Act;

(c) a reference in any of the applicable provisions of the Act of 1996 to property shall be construed as referring to funds.

C19 Application of section extended with modifications (10.11.1998) by *International War Crimes Tribunals Act 1998* (40/1998), s. 31(3), commenced on enactment.

Orders respecting property.

31.— ...

(2) Where, on application by a member of the Garda Síochána not below the rank of Chief Superintendent, the High Court is satisfied that—

(a) an international tribunal order referred to in subsection (1)(a) has been received by the Minister, and

(b) at the time of making the interim order under this subsection the international tribunal order is in force and is not subject to appeal,

the Court, for the purposes of the preservation and protection of the property to which the international tribunal order relates, may, regardless of the value of the property but subject to subsection (5), make an interim order containing any terms that, under section 2 (1) and (2) of the Proceeds of Crime Act, 1996, could be included in an interim order made under that Act if the value of the property were not less than £10,000.

(3) For the purposes mentioned in subsection (2) of this section, sections 2 (3) to (6), 3 (1) to (6), 5, 6, 7, 8 and 10 to 16 of the Proceeds of Crime Act, 1996, shall apply with the following modifications and any other necessary modifications, as if an application made under this section had been made under that Act:

...

Property subject to interim order, interlocutory order or disposal order dealt with by Official Assignee.

12.—(1) Without prejudice to the generality of any provision of any other enactment, where—

(*a*) the Official Assignee or a trustee appointed under the provisions of Part V of the Bankruptcy Act, 1988, seizes or disposes of any property in relation to which his or her functions are not exercisable because it is subject to an interim order, an interlocutory order or a disposal order, and

(*b*) at the time of the seizure or disposal he or she believes, and has reasonable grounds for believing, that he or she is entitled (whether in pursuance of an order of a court or otherwise) to seize or dispose of that property,

he or she shall not be liable to any person in respect of any loss or damage resulting from the seizure or disposal except in so far as the loss or damage is caused by his or her negligence in so acting, and he or she shall have a lien on the property, or the proceeds of its sale, for such of his or her expenses as were incurred in connection with the bankruptcy or other proceedings in relation to which the seizure or disposal purported to take place and for so much of his or her remuneration as may reasonably be assigned for his or her acting in connection with those proceedings.

(2) Where the Official Assignee or a trustee appointed as aforesaid incurs expenses in respect of such property as is mentioned in *subsection (1)(a)* and in so doing does not know and has no reasonable grounds to believe that the property is for the time being subject to an order under this Act, he or she shall be entitled (whether or not he or she has seized or disposed of that property so as to have a lien) to payment of those expenses.

Annotations

Modifications (not altering text):

C20 Application of section extended with modifications (8.03.2005) by *Criminal Justice (Terrorist Offences) Act 2005* (2/2005), s. 20, commenced on enactment.

Application of certain provisions of Act of 1996.

20.—For the purposes of this Part, sections 6, 7 and 9 to 15 of the Act of 1996 apply with the following modifications and any other necessary modifications as if an interim order, an interlocutory or a disposal order made under this Part, or an application for such an order, had been made under the Act of 1996:

(a) a reference in any of the applicable provisions of the Act of 1996 to applicant shall be construed as referring to the member of the Garda Síochána who applied to the High Court for the interim order, interlocutory order or disposal order;

(b) a reference in any of the applicable provisions of the Act of 1996 to respondent shall be construed as defined in section 12 of this Act;

(c) a reference in any of the applicable provisions of the Act of 1996 to property shall be construed as referring to funds.

C21 Application of section extended with modifications (10.11.1998) by *International War Crimes Tribunals Act 1998* (40/1998), s. 31(3), commenced on enactment.

Orders respecting property.

31.— ...

(2) Where, on application by a member of the Garda Síochána not below the rank of Chief Superintendent, the High Court is satisfied that—

(a) an international tribunal order referred to in subsection (1)(a) has been received by the Minister, and

(b) at the time of making the interim order under this subsection the international tribunal order is in force and is not subject to appeal,

the Court, for the purposes of the preservation and protection of the property to which the international tribunal order relates, may, regardless of the value of the property but subject to subsection (5), make an interim order containing any terms that, under section 2 (1) and (2) of the Proceeds of Crime Act, 1996, could be included in an interim order made under that Act if the value of the property were not less than £10,000.

(3) For the purposes mentioned in subsection (2) of this section, sections 2 (3) to (6), 3 (1) to (6), 5, 6, 7, 8 and 10 to 16 of the Proceeds of Crime Act, 1996, shall apply with the following modifications and any other necessary modifications, as if an application made under this section had been made under that Act:

...

Winding up of company in possession or control of property the subject of interim order, interlocutory order or disposal order.

13.—(1) Where property the subject of an interim order, an interlocutory order or a disposal order made before the relevant time is in the possession or control of a company and an order for the winding up of the company has been made or a resolution has been passed by the company for a voluntary winding up, the functions of the liquidator (or any provisional liquidator) shall not be exercisable in relation to the property.

(2) Where, in the case of a company, an order for its winding up has been made or such a resolution has been passed, the powers conferred by *section 2* or *3* on the Court shall not be exercised in relation to any property held by the company in relation to which the functions of the liquidator are exercisable—

(*a*) so as to inhibit him or her from exercising those functions for the purpose of distributing any property held by the company to the company's creditors, or

(*b*) so as to prevent the payment out of any property of expenses (including the remuneration of the liquidator or any provisional liquidator) properly incurred in the winding up in respect of the property.

(3) In this section—

"company" means any company which may be wound up under the Companies Acts, 1963 to 1990;

"relevant time" means—

(*a*) where no order for the winding up of the company has been made, the time of the passing of the resolution for voluntary winding up,

(*b*) where such an order has been made and, before the presentation of the petition for the winding up of the company by the court, such a resolution had been passed by the company, the time of the passing of the resolution, and

(*c*) in any other case where such an order has been made, the time of the making of the order.

Annotations

Modifications (not altering text):

C22 Generality of subs. (2) not limited (8.03.2005) by *Criminal Justice (Terrorist Offences) Act 2005* (2/2005), s. 12(3), commenced on enactment.

Interpretation of Part 4.

12.— ...

(2) For the purposes of sections 14 to 20, a person is considered to be in possession or control of funds notwithstanding that all or part of them—

(a) are lawfully in the possession or control of a member of the Garda Síochána of any rank or any other person, having been lawfully seized or otherwise taken by any such member or person, or

(b) are subject to an interim order, an interlocutory order or any other order of a court that does either of the following or is to the like effect:

(i) prohibits any person from disposing of or otherwise dealing with the funds or diminishing their value;

(ii) contains any conditions or restrictions in that regard,

or

(c) are subject to a letting agreement, the subject of a trust or otherwise occupied by another person or are inaccessible.

(3) Subsection (2) is not to be construed to limit the generality of sections 11(2) and 13(2) of the Act of 1996 as made applicable by section 20 of this Act.

...

C23 Application of section extended with modifications (8.03.2005) by *Criminal Justice (Terrorist Offences) Act 2005* (2/2005), s. 20, commenced on enactment.

Application of certain provisions of Act of 1996.

20.—For the purposes of this Part, sections 6, 7 and 9 to 15 of the Act of 1996 apply with the following modifications and any other necessary modifications as if an interim order, an interlocutory or a disposal order made under this Part, or an application for such an order, had been made under the Act of 1996:

(a) a reference in any of the applicable provisions of the Act of 1996 to applicant shall be construed as referring to the member of the Garda Síochána who applied to the High Court for the interim order, interlocutory order or disposal order;

(b) a reference in any of the applicable provisions of the Act of 1996 to respondent shall be construed as defined in section 12 of this Act;

(c) a reference in any of the applicable provisions of the Act of 1996 to property shall be construed as referring to funds.

C24 Application of section extended with modifications (10.11.1998) by *International War Crimes Tribunals Act 1998* (40/1998), s. 31(3), commenced on enactment.

Orders respecting property.

31.— ...

(2) Where, on application by a member of the Garda Síochána not below the rank of Chief Superintendent, the High Court is satisfied that—

(a) an international tribunal order referred to in subsection (1)(a) has been received by the Minister, and

(b) at the time of making the interim order under this subsection the international tribunal order is in force and is not subject to appeal,

the Court, for the purposes of the preservation and protection of the property to which the international tribunal order relates, may, regardless of the value of the property but subject to subsection (5), make an interim order containing any terms that, under section 2 (1) and (2) of the Proceeds of Crime Act, 1996 , could be included in an interim order made under that Act if the value of the property were not less than £10,000.

(3) For the purposes mentioned in subsection (2) of this section, sections 2 (3) to (6), 3 (1) to (6), 5, 6, 7, 8 and 10 to 16 of the Proceeds of Crime Act, 1996, shall apply with the following modifications and any other necessary modifications, as if an application made under this section had been made under that Act:

...

Immunity from proceedings.

14.—No action or proceedings of any kind shall lie against a bank, building society or other financial institution or any other person in any court in respect of any act or omission done or made in compliance with an order under this Act.

Annotations

Modifications (not altering text):

C25 Application of section extended with modifications (8.03.2005) by *Criminal Justice (Terrorist Offences) Act 2005* (2/2005), s. 20, commenced on enactment.

Application of certain provisions of Act of 1996.

20.—For the purposes of this Part, sections 6, 7 and 9 to 15 of the Act of 1996 apply with the following modifications and any other necessary modifications as if an interim order, an interlocutory or a disposal order made under this Part, or an application for such an order, had been made under the Act of 1996:

(a) a reference in any of the applicable provisions of the Act of 1996 to applicant shall be construed as referring to the member of the Garda Síochána who applied to the High Court for the interim order, interlocutory order or disposal order;

(b) a reference in any of the applicable provisions of the Act of 1996 to respondent shall be construed as defined in section 12 of this Act;

(c) a reference in any of the applicable provisions of the Act of 1996 to property shall be construed as referring to funds.

C26 Application of section extended with modifications (10.11.1998) by *International War Crimes Tribunals Act 1998* (40/1998), s. 31(3), commenced on enactment.

Orders respecting property.

31.— ...

(2) Where, on application by a member of the Garda Síochána not below the rank of Chief Superintendent, the High Court is satisfied that—

(a) an international tribunal order referred to in subsection (1)(a) has been received by the Minister, and

(b) at the time of making the interim order under this subsection the international tribunal order is in force and is not subject to appeal,

the Court, for the purposes of the preservation and protection of the property to which the international tribunal order relates, may, regardless of the value of the property but subject to subsection (5), make an interim order containing any terms that, under section 2 (1) and (2) of the Proceeds of Crime Act, 1996, could be included in an interim order made under that Act if the value of the property were not less than £10,000.

(3) For the purposes mentioned in subsection (2) of this section, sections 2 (3) to (6), 3 (1) to (6), 5, 6, 7, 8 and 10 to 16 of the Proceeds of Crime Act, 1996, shall apply with the following modifications and any other necessary modifications, as if an application made under this section had been made under that Act:

...

Seizure of certain property.

15.—(1) Where an order under this Act is in force, a member of the Garda Síochána or an officer of customs and excise may, for the purpose of preventing any property the subject of the order being removed from the State, seize the property.

(2) Property seized under this section shall be dealt with in accordance with the directions of the Court.

Annotations

Modifications (not altering text):

C27 Application of section extended with modifications (8.03.2005) by *Criminal Justice (Terrorist Offences) Act 2005* (2/2005), s. 20, commenced on enactment.

Application of certain provisions of Act of 1996.

20.—For the purposes of this Part, sections 6, 7 and 9 to 15 of the Act of 1996 apply with the following modifications and any other necessary modifications as if an interim order, an interlocutory or a disposal order made under this Part, or an application for such an order, had been made under the Act of 1996:

(a) a reference in any of the applicable provisions of the Act of 1996 to applicant shall be construed as referring to the member of the Garda Síochána who applied to the High Court for the interim order, interlocutory order or disposal order;

(b) a reference in any of the applicable provisions of the Act of 1996 to respondent shall be construed as defined in section 12 of this Act;

(c) a reference in any of the applicable provisions of the Act of 1996 to property shall be construed as referring to funds.

C28 Application of section extended with modifications (10.11.1998) by *International War Crimes Tribunals Act 1998* (40/1998), s. 31(3), commenced on enactment.

Orders respecting property.

31.— ...

(2) Where, on application by a member of the Garda Síochána not below the rank of Chief Superintendent, the High Court is satisfied that—

(a) an international tribunal order referred to in subsection (1)(a) has been received by the Minister, and

(b) at the time of making the interim order under this subsection the international tribunal order is in force and is not subject to appeal,

the Court, for the purposes of the preservation and protection of the property to which the international tribunal order relates, may, regardless of the value of the property but subject to subsection (5), make an interim order containing any terms that, under section 2 (1) and (2) of the Proceeds of Crime Act, 1996 , could be included in an interim order made under that Act if the value of the property were not less than £10,000.

(3) For the purposes mentioned in subsection (2) of this section, sections 2 (3) to (6), 3 (1) to (6), 5, 6, 7, 8 and 10 to 16 of the Proceeds of Crime Act, 1996, shall apply with the following modifications and any other necessary modifications, as if an application made under this section had been made under that Act:

...

Compensation.

16.—(1) Where—

(*a*) an interim order is discharged or lapses and an interlocutory order in relation to the matter is not made or, if made, is discharged (otherwise than pursuant to *section 3(7)*),

(*b*) an interlocutory order is discharged (otherwise than pursuant to *section 3(7)*) or lapses and a disposal order in relation to the matter is not made or, if made, is discharged,

(*c*) an interim order or an interlocutory order is varied (otherwise than pursuant to *section 3(7)*) or a disposal order is varied on appeal,

the Court may, on application to it in that behalf by a person who shows to the satisfaction of the Court that—

(i) he or she is the owner of any property to which—

(I) an order referred to in *paragraph (a)* or *(b)* related, or

(II) an order referred to in *paragraph (c)* had related but, by reason of its being varied by a court, has ceased to relate,

and

(ii) the property does not constitute, directly or indirectly, proceeds of crime or was not acquired, in whole or in part, with or in connection with property that, directly or indirectly, constitutes proceeds of crime, award to the person such (if any) compensation payable by the Minister as it considers just in the circumstances in respect of any loss incurred by the person by reason of the order concerned.

(2) The Minister shall be given notice of, and be entitled to be heard in, any proceedings under this section.

Annotations

Modifications (not altering text):

Modifications (not altering text):

C29 Functions transferred and references to "Department of Finance" and "Minister for Finance" in subss. (1)(c)(ii) and (2) construed (29.07.2011) by *Finance (Transfer of Departmental Administration and Ministerial Functions) Order 2011* (S.I. No. 418 of 2011), arts. 2, 3(a), 5 and sch. 1 part 2, in effect as per art. 1(2).

2. (1) The administration and business in connection with the performance of any functions transferred by this Order are transferred to the Department of Public Expenditure and Reform.

(2) References to the Department of Finance contained in any Act or instrument made thereunder and relating to the administration and business transferred by paragraph (1) shall, on and after the commencement of this Order, be construed as references to the Department of Public Expenditure and Reform.

3. The functions conferred on the Minister for Finance by or under the provisions of –

(*a*) the enactments specified in Schedule 1, and

...

are transferred to the Minister for Public Expenditure and Reform.

...

5. References to the Minister for Finance contained in any Act or instrument under an Act and relating to any functions transferred by this Order shall, from the commencement of this Order, be construed as references to the Minister for Public Expenditure and Reform.

...

Schedule 1

Enactments

...

Part 2

1922 to 2011 Enactments

Number and Year (1)	Short Title (2)	Provision (3)
...	...	...
No. 30 of 1996	Proceeds of Crime Act 1996	Sections 4, 4A, 16 (1)(c)(ii), 16(2) and 17
...	...	...

C30 Application of section extended with modifications (10.11.1998) by *International War Crimes Tribunals Act 1998* (40/1998), s. 31(3), commenced on enactment.

Orders respecting property.

31.— ...

(2) Where, on application by a member of the Garda Síochána not below the rank of Chief Superintendent, the High Court is satisfied that—

(a) an international tribunal order referred to in subsection (1)(a) has been received by the Minister, and

(b) at the time of making the interim order under this subsection the international tribunal order is in force and is not subject to appeal,

the Court, for the purposes of the preservation and protection of the property to which the international tribunal order relates, may, regardless of the value of the property but subject to subsection (5), make an interim order containing any terms that, under section 2 (1) and (2) of the Proceeds of Crime Act, 1996, could be included in an interim order made under that Act if the value of the property were not less than £10,000.

(3) For the purposes mentioned in subsection (2) of this section, sections 2 (3) to (6), 3 (1) to (6), 5, 6, 7, 8 and 10 to 16 of the Proceeds of Crime Act, 1996, shall apply with the following modifications and any other necessary modifications, as if an application made under this section had been made under that Act:

...

F26[Admissibility of certain documents.

16A.—(1) The following documents are admissible in any proceedings under this Act, without further proof, as evidence of any fact therein of which direct oral evidence would be admissible:

(*a*) a document constituting part of the records of a business or a copy of such a document;

(*b*) a deed;

(*c*) a document purporting to be signed by a person on behalf of a business and stating—

(i) either—

(I) that a designated document or documents constitutes or constitute part of the records of the business or is or are a copy or copies of such a document or documents, or

(II) that there is no entry or other reference in those records in relation to a specified matter, and

(ii) that the person has personal knowledge of the matters referred to in subparagraph (i).

(2) Evidence that is admissible by virtue of subsection (1) shall not be admitted if the Court is of the opinion that in the interests of justice it ought not to be admitted.

(3) This section is without prejudice to any other enactment or any rule of law authorising the admission of documentary evidence.

(4) In this section—

'business' includes—

(*a*) an undertaking not carried on for profit, and

(*b*) a public authority;

'deed' means any document by which an estate or interest in land is created, transferred, charged or otherwise affected and includes a contract for the sale of land;

'document' includes a reproduction in legible form of a record in non-legible form;

'public authority' has the meaning given to it by section 2(1) of the Local Government Act 2001 and includes a local authority within the meaning of that section;

'records' includes records in non-legible form and any reproduction thereof in legible form.**]**

Annotations

Amendments:

F26 Inserted (12.02.2005) by *Proceeds of Crime (Amendment) Act 2005* (1/2005), s. 12, commenced on enactment.

F27**[**Corrupt enrichment order.

16B.—(1) For the purposes of this section—

(*a*) a person is corruptly enriched if he or she derives a pecuniary or other advantage or benefit as a result of or in connection with corrupt conduct, wherever the conduct occurred;

F28**[**(b)'corrupt conduct' is any conduct which at the time it occurred was an offence under the Prevention of Corruption Acts 1889 to 2010, the Official Secrets Act 1963, the Ethics in Public Office Act 1995 or the Criminal Justice (Corruption Offences) Act 2018;**]**

(*c*) 'property' includes—

(i) money and all other property, real or personal, heritable or moveable,

(ii) choses in action and other intangible or incorporeal property, and

(iii) property situated outside the State,

and references to property shall be construed as including references to any interest in property.

(2) Where, on application to it in that behalf by the applicant, it appears to the Court, on evidence tendered by the applicant, consisting of or including evidence admissible by virtue of subsection (5), that a person (a 'defendant') has been corruptly enriched, the Court may make an order (a 'corrupt enrichment order') directing the defendant to pay to the Minister or such other person as the Court may specify an amount equivalent to the amount by which it determines that the defendant has been so enriched.

(3) Where—

(*a*) the defendant is in a position to benefit others in the exercise of his or her official functions,

(*b*) another person has benefited from the exercise, and

(*c*) the defendant does not account satisfactorily for his or her property or for the resources, income or source of income from which it was acquired,

it shall be presumed, until the contrary is shown, that the defendant has engaged in corrupt conduct.

(4) In any proceedings under this section the Court may, on application to it *ex parte* in that behalf by the applicant, make an order prohibiting the defendant or any other person having notice of the order from disposing of or otherwise dealing with specified property of the defendant or diminishing its value during a period specified by the Court.

(5) Where in any such proceedings a member or an authorised officer states on affidavit or, where the respondent requires the deponent to be produced for cross-examination or the Court so directs, in oral evidence that he or she believes that the defendant—

(*a*) has derived a specified pecuniary or other advantage or benefit as a result of or in connection with corrupt conduct,

(*b*) is in possession or control of specified property and that the property or a part of it was acquired, directly or indirectly, as a result of or in connection with corrupt conduct, or

(*c*) is in possession or control of specified property and that the property or a part of it was acquired, directly or indirectly, with or in connection with the property referred to in paragraph (*b*),

then, if the Court is satisfied that there are reasonable grounds for the belief aforesaid, the statement shall be evidence of the matters referred to in any or all of paragraphs (*a*) to (*c*), as may be appropriate.

(6) (*a*) In any such proceedings, on an application to it in that behalf by the applicant, the Court may make an order directing the defendant to file an affidavit specifying—

(i) the property owned by the defendant, or

(ii) the income and sources of income of the defendant, or

(iii) both such property and such income or sources.

(*b*) Such an affidavit is not admissible in evidence in any criminal proceedings against the defendant or his or her spouse, except any such proceedings for perjury arising from statements in the affidavit.

(7) Sections 14 to 14C F29**[**of the Criminal Assets Bureau Act 1996**]** shall apply, with the necessary modifications, in relation to assets or proceeds deriving from unjust enrichment as they apply to assets or proceeds deriving from criminal conduct.

(8) The standard of proof required to determine any question arising in proceedings under this section as to whether a person has been corruptly enriched and, if so, as to the amount of such enrichment shall be that applicable in civil proceedings.

(9) The rules of court applicable in civil proceedings shall apply in relation to proceedings under this section.**]**

Annotations

Amendments:

F27 Inserted (12.02.2005) by *Proceeds of Crime (Amendment) Act 2005* (1/2005), s. 12, commenced on enactment.

F28 Substituted (30.07.2018) by *Criminal Justice (Corruption Offences) Act 2018* (9/2018), s. 24, S.I. No. 298 of 2018.

F29 Inserted (1.08.2006) by *Criminal Justice Act 2006* (26/2006), s. 189, S.I. No. 390 of 2006

Expenses.

17.—The expenses incurred by the Minister and (to such extent as may be sanctioned by the Minister) by the Garda Síochána and the Revenue Commissioners in the administration of this Act shall be paid out of moneys provided by the Oireachtas.

Annotations

Modifications (not altering text):

Modifications (not altering text):

C31 Functions transferred and references to "Department of Finance" and "Minister for Finance" in section construed (29.07.2011) by *Finance (Transfer of Departmental Administration and Ministerial Functions) Order 2011* (S.I. No. 418 of 2011), arts. 2, 3(a), 5 and sch. 1 part 2, in effect as per art. 1(2).

2. (1) The administration and business in connection with the performance of any functions transferred by this Order are transferred to the Department of Public Expenditure and Reform.

(2) References to the Department of Finance contained in any Act or instrument made thereunder and relating to the administration and business transferred by paragraph (1) shall, on and after the commencement of this Order, be construed as references to the Department of Public Expenditure and Reform.

3. The functions conferred on the Minister for Finance by or under the provisions of –

(*a*) the enactments specified in Schedule 1, and

...

are transferred to the Minister for Public Expenditure and Reform.

...

5. References to the Minister for Finance contained in any Act or instrument under an Act and relating to any functions transferred by this Order shall, from the commencement of this Order, be construed as references to the Minister for Public Expenditure and Reform.

...

Schedule 1

Enactments

...

Part 2

1922 to 2011 Enactments

Number and Year (1)	Short Title (2)	Provision (3)
...	...	...
No. 30 of 1996	Proceeds of Crime Act 1996	Sections 4, 4A, 16 (1)(c)(ii), 16(2) and 17
...	...	...

Short title.

18.—This Act may be cited as the Proceeds of Crime Act, 1996.

ACTS REFERRED TO

Bankruptcy Act, 1988	1988, No. 27
Companies Acts, 1963 to 1990	
Criminal Justice Act, 1994	1994, No. 15
Misuse of Drugs Act, 1977	1977, No. 12
Registration of Deeds Act, 1707	6. Anne c. 2
Registration of Title Act, 1964	1964, No. 16

Number 30 *of* 1996

PROCEEDS OF CRIME ACT 1996

REVISED

Updated to 30 July 2018

About this Revised Act

This Revised Act presents the text of the Act as it has been amended since enactment, and preserves the format in which it was first passed.

Related legislation

Proceeds of Crime Acts 1996 to 2016: this Act is one of a group of Acts included in this collective citation (*Proceeds of Crime (Amendment) Act 2016* (8/2016), s. 7(2)). The Acts in the group are:

- *Proceeds of Crime Act 1996* (30/1996)
- *Proceeds of Crime (Amendment) Act 2005* (1/2005), Part 2
- *Proceeds of Crime (Amendment) Act 2016* (8/2016)

Annotations

This Revised Act is annotated and includes textual and non-textual amendments, statutory instruments made pursuant to the Act and previous affecting provisions.

An explanation of how to read annotations is available at www.lawreform.ie/annotations.

Material not updated in this revision

Where other legislation is amended by this Act, those amendments may have been superseded by other amendments in other legislation, or the amended legislation may have been repealed or revoked. This information is not represented in this revision but will be reflected in a revision of the amended legislation if one is available.

Where legislation or a fragment of legislation is referred to in annotations, changes to this legislation or fragment may not be reflected in this revision but will be reflected in a revision of the legislation referred to if one is available.

A list of legislative changes to any Act, and to statutory instruments from 1984, may be found linked from the page of the Act or statutory instrument at www.irishstatutebook.ie.

Acts which affect or previously affected this revision

- *Criminal Justice (Corruption Offences) Act 2018* (9/2018)
- *Proceeds of Crime (Amendment) Act 2016* (8/2016)
- *Criminal Justice Act 2006* (26/2006)
- *Criminal Justice (Terrorist Offences) Act 2005* (2/2005)
- *Proceeds of Crime (Amendment) Act 2005* (1/2005)
- *Euro Changeover (Amounts) Act 2001* (16/2001)
- *International War Crimes Tribunals Act 1998* (40/1998)

All Acts up to and including *Companies (Statutory Audits) Act 2018* (22/2018), enacted 25 July 2018, were considered in the preparation of this revision.

Statutory instruments which affect or previously affected this revision

- *Finance (Transfer of Departmental Administration and Ministerial Functions) Order 2011* (S.I. No. 418 of 2011)
- *Registration of Deeds Rules 2008* (S.I. No. 52 of 2008)

All statutory instruments up to and including *Criminal Justice (Corruption Offences) Act 2018 (Commencement) Order 2018* (S.I. No. 298 of 2018), made 26 July 2018, were considered in the preparation of this revision.