Number 15 *of* 1994

CRIMINAL JUSTICE ACT 1994

REVISED

Updated to 31 July 2026

This Revised Act is an administrative consolidation of the *Criminal Justice Act 1994*. 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 the *Development (Strategic Gas Reserve) Act 2026* (36/2026), enacted 23 July 2026, and all statutory instruments up to and including the *Criminal Justice (International Cooperation on Electronic Evidence and Other Matters) Act 2026 (Commencement) Order 2026* (S.I. No. 413 of 2026), made 29 July 2026, were considered in the preparation of this Revised Act.

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CRIMINAL JUSTICE ACT 1994

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Central Bank Act, 1971	1971, No. 24
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Police Property Act, 1897	60 & 61 Vict., c. 30
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Number 15 *of* 1994

CRIMINAL JUSTICE ACT 1994

REVISED

Updated to 31 July 2026

AN ACT TO MAKE PROVISION FOR THE RECOVERY OF THE PROCEEDS OF DRUG TRAFFICKING AND OTHER OFFENCES, TO CREATE AN OFFENCE OF MONEY LAUNDERING, TO MAKE PROVISION FOR INTERNATIONAL CO-OPERATION IN RESPECT OF CERTAIN CRIMINAL LAW ENFORCEMENT PROCEDURES AND FOR FORFEITURE OF PROPERTY USED IN THE COMMISSION OF CRIME AND TO PROVIDE FOR RELATED MATTERS. [30*th June*, 1994]

BE IT ENACTED BY THE OIREACHTAS AS FOLLOWS:

Annotations

Modifications (not altering text):

C1 Application of Act extended (1.09.2008) by *Criminal Justice (Mutual Assistance) Act 2008* (7/2008), s. 31, S.I. No. 338 of 2008.

Interpretation (Part 4)

31. …

(3) References in this Part to a gift are to a gift which, if the external confiscation order were a confiscation order, would be a gift caught by the Act of 1994, and the provisions of that Act concerning a gift so caught apply and have effect in relation to a gift referred to in this Part.

PART I

Preliminary

Short title.

1.—This Act may be cited as the Criminal Justice Act, 1994.

Commencement.

2.—This Act shall come into operation on such day or days as may be appointed by order or orders of the Minister, either generally or with reference to a particular purpose or provision, and different days may be so appointed for different purposes and different provisions of this Act.

Annotations

Editorial Notes:

E1 Previous affecting provision: section applied with modification in so far as it relates to confiscation co-operation orders (3.12.1996) by *Criminal Justice Act, 1994 (Section 46(6)) Regulations 1996* (S.I. No. 343 of 1996), reg. 3 and sch., in operation as per reg. 1(2); *Criminal Justice Act, 1994 (Section 46(6)) Regulations 1996* rendered obsolete by repeal of enabling provision (1.09.2008) by *Criminal Justice (Mutual Assistance) Act 2008* (7/2008), s. 10(a), S.I. No. 338 of 2008.

Interpretation.

3.—(1) In this Act—

F1**[**"Act of 2005" means the Criminal Justice (Terrorist Offences) Act 2005;**]**

"benefited from drug trafficking" shall be construed in accordance with *section 4(5)* of this Act;

"benefited from an offence other than a drug trafficking offence" shall be construed in accordance with *section 9(4)* of this Act;

F2**[**"confiscation order" means an order made under *section 4(4)*, *8A(5)* F3**[**, *8F(7)***]** or *9 (1)* of this Act;**]**

"controlled drug" has the same meaning as in section 2 of the Misuse of Drugs Act, 1977;

"Convention state" means a state other than the State that is a party to the United Nations Convention against Illicit Traffic in Narcotic Drugs and Psychotropic Substances done at Vienna on the 20th day of December, 1988;

"corresponding law" has the same meaning as in section 20 (2) of the Misuse of Drugs Act, 1977;

"dealing with property" shall be construed in accordance with *section 24 (8)* of this Act;

F2**[**"defendant" means, for the purposes of the provisions of this Act relating to confiscation, and subject to *section 23(2)(a)* of this Act, a person against whom proceedings for the relevant drug trafficking offence, offence of financing terrorism or other offence have been instituted;**]**

F3**[**"Directive" means Directive 2014/42/EU of the European Parliament and of the Council of 3 April 2014[1] on the freezing and confiscation of instrumentalities and proceeds of crime in the European Union;**]**

"drug trafficking" means doing or being concerned in any of the following, whether in the State or elsewhere, that is to say—

(*a*) producing or supplying a controlled drug where the production or supply contravenes any regulations made under section 5 of the Misuse of Drugs Act, 1977, and in force at the material time (whether before or after the commencement of the relevant provision of this Act) or a corresponding law,

(*b*) transporting or storing a controlled drug where possession of the drug contravenes section 3 of that Act or a corresponding law,

(*c*) importing or exporting a controlled drug where the importation or exportation contravenes any such regulations as mentioned in *paragraph (a)* of this definition or a corresponding law,

F4**[**(*d*) engaging in any conduct (whether or not in the State) in relation to property obtained, whether directly or indirectly, from anything done in relation to a controlled drug, being conduct that—

(i) is an offence under Part 2 of the Criminal Justice (Money Laundering and Terrorist Financing) Act 2010 ("Part 2 of the Act of 2010") or would have been an offence under that Part if the Part had been in operation at the time when the conduct was engaged in, or

(ii) in the case of conduct in a place outside of the State, other than conduct referred to in subparagraph (i)—

(I) would be an offence under Part 2 of the Act of 2010 if done in corresponding circumstances in the State, or

[1] OJ L 127, 29.4.2014, p. 39

(II) would have been an offence under that Part if done in corresponding circumstances in the State and if the Part had been in operation at the time when the conduct was engaged in, or**]**

(*e*) using any ship for illicit traffic in controlled drugs in contravention of *section 33* or *34* of this Act;

"drug trafficking offence" means any of the following—

(*a*) an offence under any regulations made under section 5 of the Misuse of Drugs Act, 1977, involving the manufacture, production, preparation, importation, exportation, supply, offering to supply, distribution or transportation of a controlled drug,

(*b*) an offence under section 15 of that Act of possession of a controlled drug for unlawful sale or supply,

F5**[**(*bb*) an offence under section 15A of that Act;**]**

F6**[**(*bbb*) an offence under section 15B (importation of controlled drugs in excess of certain value) of that Act,**]**

(*c*) an offence under section 20 of that Act (assisting in or inducing the commission outside the State of an offence punishable under a corresponding law),

(*d*) an offence under the Customs Acts in relation to the importation or exportation of a controlled drug or in relation to the fraudulent evasion of any prohibition, restriction or obligation in relation to such importation or exportation,

F4**[**(*e*) an offence under Part 2 of the Criminal Justice (Money Laundering and Terrorist Financing) Act 2010, or under *section 31* of this Act (as in force before the commencement of that Part), in relation to the proceeds of drug trafficking,**]**

(*f*) an offence under *section 33* or *34* of this Act, or

(*g*) an offence of aiding, abetting, counselling or procuring the commission of any of the offences mentioned in *paragraphs (a)* to (*f*) of this definition or of attempting or conspiring to commit any such offence or inciting another person to do so;

F3**[**"economic advantage" includes a valuable benefit;**]**

"enforcement officer" has the meaning assigned to it by *paragraph 1* of the *First Schedule* to this Act;

F3**[**"extended confiscation offence" means an offence referred to in *Part 2* of *Schedule 1A* F7**[**...**]**;**]**

"forfeiture order" means an order made under *section 61* of this Act;

F1**[**"funds" has the meaning given by section 12 of the Act of 2005;**]**

F1**[**"funds subject to confiscation" has the meaning given by *section 8A(2)* of this Act;**]**

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

"Irish ship" has the same meaning as in section 9 of the Mercantile Marine Act, 1955;

"Minister" means the Minister for Justice;

F1**[**"offence of financing terrorism" means an offence under section 13 of the Act of 2005;**]**

F8**[**"outer limit of the territorial seas" has the meaning given to that expression by the Maritime Jurisdiction Acts 1959 to 1988;**]**

"premises" includes any building or any part of a building and any vehicle, vessel or structure;

F1["proceeds", in relation to an offence of financing terrorism, means any funds derived from or obtained, directly or indirectly, through the commission of that offence, including payments and rewards;]

"proceeds of drug trafficking" has the meaning assigned to it by *section 5 (1) (a)* of this Act;

F2["property" includes money and all other property, real or personal, heritable or moveable, including choses in action and other intangible or incorporeal property and, in relation to an offence of financing terrorism, includes funds;]

"realisable property" means—

(*a*) any property held by the defendant, and

(*b*) any property held by a person to whom the defendant has directly or indirectly made a gift caught by this Act,

F9[but does not include property which is the subject of a forfeiture order under—

(*i*) section 30 of the Misuse of Drugs Act, 1977,

(*ii*) section 17 of the Criminal Justice (Corruption Offences) Act 2018, or

(*iii*) *section 61* of this Act;]

"receiver" means a person appointed as a receiver under *section 20 (2)* or *24 (7)* of this Act;

F10["relevant conduct" means criminal conduct within the meaning of *section 43*;]

F3["relevant offence" means an offence referred to in *Part 1* or *2* of *Schedule 1A* F7[...];]

"F11[freezing order]" has the meaning assigned to it by *section 24* of this Act;

F12["ship" includes a hovercraft or submersible craft, any vessel used in navigation and any other floating craft of any description;]

F1["value of funds subject to confiscation" has the meaning given by *section 8B(1)* of this Act;]

"value of proceeds of drug trafficking" has the meaning assigned to it by *section 5 (1) (b)* of this Act.

(2) For the purposes of this Act the amount that might be realised at the time a confiscation order is made against the defendant is—

(*a*) the aggregate of the values at that time of all the realisable property held by the defendant, less

(*b*) where there are obligations having priority at that time, the aggregate of the amounts payable in pursuance of such obligations,

together with the aggregate of the values at that time of all gifts caught by this Act.

(3) Subject to the provisions of *subsections (4)* to *(12)* of this section, for the purposes of this Act the value of property (other than cash) in relation to any person holding the property—

(*a*) where any other person holds an interest in the property, is—

(i) the market value of the first-mentioned person's beneficial interest in the property, less

(ii) the amount required to discharge any incumbrance on that interest, and

(*b*) in any other case, is its market value.

(4) References in this Act to the value at any time (referred to in *subsection (5)* of this section as “the material time”) of a person's proceeds of drug trafficking F13[or a person’s proceeds of a relevant offence or relevant conduct, or] of any property obtained by a person as a result of or in connection with the commission of an offence F13[other than a drug trafficking offence or a relevant offence] are references to—

(*a*) the value of the said proceeds or property to the recipient when he obtained them or it, adjusted to take account of subsequent changes in the value of money, or

(*b*) where *subsection (5)* of this section applies, the value there mentioned,

whichever is the greater.

(5) If at the material time the recipient holds—

(*a*) the proceeds or property which he obtained (not being cash), or

(*b*) property which, in whole or in part, directly or indirectly represents in his hands the proceeds or property which he obtained,

the value referred to in *subsection (4) (b)* of this section is the value to him at the material time of the proceeds or property mentioned in *paragraph (a)* of this subsection or, as the case may be, of the proceeds or property mentioned in *paragraph (b)* of this subsection, so far as it so represents the proceeds or property which he obtained.

(6) Subject to *subsection (12)* of this section, references in this Act to the value at any time (referred to in *subsection (7)* of this section as “the material time”) of a gift caught by this Act or to a payment or reward F3[or an economic advantage] are references to—

(*a*) the value of the gift, payment or reward F3[or economic advantage] to the recipient when he received it adjusted to take account of subsequent changes in the value of money, or

(*b*) where *subsection (7)* of this section applies, the value there mentioned,

whichever is the greater.

(7) Subject to *subsection (12)* of this section, if at the material time the recipient holds—

(*a*) the property which he received (not being cash), or

(*b*) property which, in whole or in part, directly or indirectly represents in his hands the property which he received,

the value referred to in *subsection (6)* of this section is the value to him at the material time of the property mentioned in *paragraph (a)* of this subsection or, as the case may be, of the property mentioned in *paragraph (b)* of this subsection so far as it so represents the property which he received.

(8) For the purposes of *subsection (2)* of this section, an obligation has priority at any time if it is an obligation of the defendant to—

(*a*) pay an amount due in respect of a fine, or other order of a court, imposed or made on conviction of an offence, where the fine was imposed or order made before the confiscation order, or

(*b*) pay any sum which would be included among the preferential payments (within the meaning of the Bankruptcy Act, 1988) in the defendant's bankruptcy commencing on the date of the confiscation order or winding up under an order of the court made on that date.

(9) For the purposes of the provisions of this Act relating to drug trafficking, a gift (including a gift made before the commencement of *section 4* of this Act) is caught by this Act if—

(*a*) it was made by the defendant at any time since the beginning of the period of 6 years ending when the proceedings were instituted against him, or

(*b*) it was made by the defendant at any time and was a gift of property—

(i) which was received by the defendant in connection with drug trafficking carried on by him or another, or

(ii) which in whole or in part directly or indirectly represented in the defendant's hands property received by him in that connection.

F1**[**(9A) For the purposes of the provisions of this Act relating to an offence of financing terrorism, a gift (including a gift made before the commencement of *section 8A* of this Act) is caught by this Act if—

(*a*) it was made by the defendant at any time since the beginning of a period of 6 years ending when proceedings in respect of that offence were instituted against the defendant, or

(b) it was made by the defendant at any time and was a gift of property—

(i) which was received by the defendant in connection with an offence of financing terrorism committed by the defendant or another person, or

(ii) which in whole or in part directly or indirectly represented in the defendant's hands funds received by the defendant in connection with an offence of financing terrorism.**]**

F3**[**(9B) For the purposes of the provisions of this Act relating to an extended confiscation offence, a gift (including a gift made before the commencement of the European Union (Freezing and Confiscation of Instrumentalities and Proceeds of Crime) Regulations 2017 (S.I. No. 540 of 2017)) is caught by this Act if—

(*a*) it was made by the defendant at any time since the beginning of a period of 6 years ending when proceedings in respect of that offence were instituted against the defendant, or

(*b*) it was made by the defendant at any time and was a gift of property—

(i) which was received by the defendant in connection with conduct constituting that offence carried on by the defendant or another person, or

(ii) which in whole or in part directly or indirectly represented in the defendant's hands property received by him or her in that connection.**]**

(10) For the purposes of the provisions of this Act relating to offences other than drug trafficking offences, a gift (including a gift made before the commencement of *section 9* of this Act) is caught by this Act if—

(*a*) it was made by the defendant at any time after the commission of the offence or, if more than one, the earliest of the offences to which the proceedings for the time being relate, and

(*b*) the court considers it appropriate in all the circumstances to take the gift into account.

(11) The reference in *subsection (10)* of this section to an offence to which the proceedings for the time being relate includes, where the proceedings have resulted in the conviction of the defendant, a reference to any offence which the court takes into consideration when determining his sentence.

(12) For the purposes of this Act F3**[**(other than in the case of a relevant offence)**]**—

(*a*) the circumstances in which the defendant is to be treated as making a gift include those where he transfers property to another person directly or indirectly for a consideration the value of which is significantly less than the value of the consideration provided by the defendant, and

(*b*) in those circumstances, *subsections (2)* to *(11)* of this section shall apply as if the defendant had made a gift of such share in the property as bears to the whole property the same proportion as the difference between the values referred to in *paragraph (a)* of this subsection bears to the value of the consideration provided by the defendant.

F3[(12A) (*a*) For the purposes of this Act in so far as it relates to a relevant offence, the circumstances in which the defendant is to be treated as making a gift include those where he or she transfers property to another person directly or indirectly for a consideration and the person to whom the property is transferred knows that the purpose of the transfer was to avoid the confiscation of the property.

(*b*) The person shall be taken to know that the transfer was carried out for that purpose where the transfer occurred in circumstances (including that the transfer was carried out for an amount significantly lower than the market value) where the person ought to know that the transfer was carried out for that purpose, unless the contrary is shown.]

(13) This Act applies to property wherever situated.

(14) A reference in this Act to an offence includes a reference to an offence committed before the commencement of the provision of this Act in which the reference occurs, but nothing in this Act imposes any duty or confers any power on any court in connection with proceedings against a person for an offence instituted before the commencement of the provision of this Act in which the reference occurs.

(15) A reference in this Act to property obtained, or to a pecuniary advantage F3[or economic advantage] derived, in connection with drug trafficking or the commission of an offence includes references to property obtained, or to a pecuniary advantage F3[or economic advantage] derived, both in that connection and in some other connection.

(16) The following provisions shall have effect for the interpretation of this Act, namely,

(*a*) property is held by any person if he holds any interest in it,

(*b*) references to property held by a person include a reference to property vested in his trustee within the meaning of Part V of the Bankruptcy Act, 1988 or liquidator,

(*c*) references to an interest held by a person beneficially in property include a reference to an interest which would be held by him beneficially if the property were not so vested,

(*d*) property is transferred by one person to another if the first person transfers or grants to the other any interest in the property,

(*e*) proceedings for an offence are instituted—

(i) when a summons or warrant for arrest is issued in respect of that offence,

(ii) when a person is charged with the offence after being taken into custody without a warrant,

and where the application of this section would result in there being more than one time for the institution of proceedings, they shall be taken to have been instituted at the earliest of those times,

(*f*) proceedings for an offence are concluded—

F14**[**(i) (I) when the defendant is acquitted on all counts, or

(II) where the provisions of section 23 of the Criminal Procedure Act 2010 apply to the proceedings—

(A) when the time period for an appeal under that section has expired and no appeal has been made,

(B) where an appeal has been made but no re-trial is ordered, at the conclusion of the appeal proceedings under the section, or

(C) where a re-trial has been ordered, at the conclusion of the re-trial;**]**

(ii) if he is convicted on one or more counts, but no application for a confiscation order is made against him or the court decides not to make a confiscation order in his case; or

(iii) if a confiscation order is made against him in connection with those proceedings, when the order is satisfied,

(*g*) F2**[**an application under *section 7*, *8D* F3**[**, *8I***]** or *13***]** of this Act is concluded—

(i) if the court decides not to make a confiscation order against the defendant, when it makes that decision; or

(ii) if a confiscation order is made against the defendant as a result of that application, when the order is satisfied,

(*h*) F2**[**an application under *section 8*, *8E* F3**[**, *8J***]** or *18***]** of this Act is concluded—

(i) if the court decides not to vary the confiscation order in question, when it makes that decision; or

(ii) if the court varies the confiscation order as a result of the application, when the order is satisfied,

(*i*) a confiscation order is satisfied when no amount is due under it,

(*j*) an order is subject to appeal until (disregarding any power of a court to grant leave to appeal out of time) there is no further possibility of an appeal on which the order could be varied or set aside.

F15**[**(16A) References in this Act (other than *section 9*) to an offence in respect of which a confiscation order might be made under *section 9* of this Act shall be construed as references to an indictable offence (other than a drug trafficking offence), irrespective of whether a person has been convicted of it on indictment.**]**

(17) In this Act, a reference to any enactment shall be construed as a reference to that enactment as amended or adapted by or under any subsequent enactment (including this Act).

F16**[**(18) For the purposes of this Act in so far as it relates to a relevant offence, a reference to a court shall be construed as including a reference to the Special Criminal Court.**]**

Annotations

Amendments:

F1 Inserted (8.03.2005) by *Criminal Justice (Terrorist Offences) Act 2005* (2/2005), s. 21(a), (d), (f), (g), commenced on enactment.

F2 Substituted (8.03.2005) by *Criminal Justice (Terrorist Offences) Act 2005* (2/2005), s. 21(b), (c), (e), (h), (i), commenced on enactment.

F3 Inserted (28.11.2017) by *European Union (Freezing and Confiscation of Instrumentalities and Proceeds of Crime) Regulations 2017* (S.I. No. 540 of 2017), reg. 3(a), (c), (d), (e), (f), (g), (h).

F4 Substituted (15.07.2010) by *Criminal Justice (Money Laundering and Terrorist Financing) Act 2010* (6/2010), s. 117(2), (3), S.I. No. 342 of 2010.

F5 Inserted (26.05.1999) by *Criminal Justice Act 1999* (10/1999), s. 7, S.I. No. 154 of 1999.

F6 Inserted (1.08.2006) by *Criminal Justice Act 2006* (26/2006), s. 86, S.I. No. 390 of 2006.

F7 Deleted (23.09.2019) by *European Union (Freezing and Confiscation of Instrumentalities and Proceeds of Crime) Regulations 2019* (S.I. No. 470 of 2019), reg. 3(a)(i), (iii).

F8 Inserted (1.11.2006) by *Criminal Justice (Illicit Traffic by Sea) Act 2003* (18/2003), s. 28(a)(i), S.I. No. 539 of 2006.

F9 Substituted (30.07.2018) by *Criminal Justice (Corruption Offences) Act 2018* (9/2018), s. 23(a), S.I. No. 298 of 2018.

F10 Substituted (23.09.2019) by *European Union (Freezing and Confiscation of Instrumentalities and Proceeds of Crime) Regulations 2019* (S.I. No. 470 of 2019), reg. 3(a)(ii).

F11 Substituted (1.09.2008) by *Criminal Justice (Mutual Assistance) Act 2008* (7/2008), s. 105(a), S.I. No. 338 of 2008.

F12 Substituted (1.11.2006) by *Criminal Justice (Illicit Traffic by Sea) Act 2003* (18/2003), s. 28(a)(ii), S.I. No. 539 of 2006.

F13 Substituted (28.11.2017) by *European Union (Freezing and Confiscation of Instrumentalities and Proceeds of Crime) Regulations 2017* (S.I. No. 540 of 2017), reg. 3(b).

F14 Substituted (1.09.2010) by *Criminal Procedure Act 2010* (27/2010), s. 27, S.I. No. 414 of 2010.

F15 Inserted (1.09.2008) by *Criminal Justice (Mutual Assistance) Act 2008* (7/2008), s. 105, S.I. No. 338 of 2008.

F16 Substituted (23.09.2019) by *European Union (Freezing and Confiscation of Instrumentalities and Proceeds of Crime) Regulations 2019* (S.I. No. 470 of 2019), reg. 3(b).

F17 Substituted by *Merchant Shipping (Registration of Ships) Act 2014* (43/2014), s. 68 and sch, not commenced as of date of revision.

Modifications (not altering text):

C2 Powers of enforcement officers restricted (1.11.2006) by *Criminal Justice (Illicit Traffic by Sea) Act 2003* (18/2003), s. 2, S.I. No. 539 of 2006, as amended (22.11.2021) by *Maritime Jurisdiction Act 2021* (50/2021), s. 20 and sch. 2 item 26, S.I. No. 601 of 2021.

Exercise of powers by enforcement officers.

2.—For the purposes of this Act, the powers conferred on an enforcement officer by the Act of 1994 shall not be exercised outside the **[**outer limit of the territorial sea] of the State except with the authority of the Minister for Foreign Affairs as provided in section 35(2) of the Act of 1994.

C3 Prospective affecting provision: definition of "Irish ship" substituted by *Merchant Shipping (Registration of Ships) Act 2014* (43/2014), s. 68 and sch, not commenced as of date of revision.

F17**[**"Irish ship" has the meaning assigned to it by section 33 of the Merchant Shipping (Registration of Ships) Act 2014;**]**

Editorial Notes:

E2 Obligation to declare drug trafficking conviction under section imposed (27.03.2013) by *Road Safety Authority (Commercial Vehicle Roadworthiness) Act 2012* ((16/2012), s. 12(1)(c), S.I. No. 105 of 2013.

E3 Obligation to declare drug trafficking conviction under section imposed (1.12.2011) by *Road Transport Act 2011*, s. 2(1)(c), commenced on enactment.

E4 Offence under section may merit minimum sentence under certain conditions as provided (18.05.2007) by *Criminal Justice Act 2007* (22/2007), s. 25 and sch. 2 para. 8, S.I. No. 236 of 2007.

E5 Persons convicted of a drug trafficking offence under section may be made subject of a monitoring order or protection of person order as provided (18.05.2007) by *Criminal Justice Act 2007* (22/2007), s. 26(1) and sch. 2 para. 8, S.I. No. 236 of 2007.

E6 Provision made in the circumstances of an interlocutory order for funds the subject of a confiscation or forfeiture order (8.03.2005) by *Criminal Justice (Terrorist Offences) Act 2005* (2/2005), s. 15(12), commenced on enactment.

E7 Drug trafficking under section and related offences defined as serious offences (15.05.2000) by *Bail Act 1997* (16/1997), s. 1 and sch. paras. 27, 29, 30, S.I. No. 118 of 2000.

E8 Previous affecting provision: definition of "relevant conduct" inserted (28.11.2017) by *European Union (Freezing and Confiscation of Instrumentalities and Proceeds of Crime) Regulations 2017* (S.I. No. 540 of 2017), reg. 3(a)(ii); substituted (23.09.2019) as per F-note above.

E9 Previous affecting provision: person convicted of a drug trafficking offence under section disqualified from holding an operator's licence and licence revoked (10.09.2009) by *European Communities (Road Haulage and Road Passenger Transport Operator's Licences) Regulations 2009* (S.I. No. 318 of 2009), regs. 3(1)(iv), 4, in operation as per reg. 1(2); revoked (4.12.2011) by *European Union (Occupation of Road Transport Operator) Regulations 2011* (S.I. No. 697 of 2011), reg. 11(f).

E10 Previous affecting provision: person convicted of drug trafficking offence under section disqualified from holding licence and licence revoked by *Taxi Regulation Act 2003* (25/2003), s. 36(1)(e), not commenced; Act repealed (6.04.2014) by *Taxi Regulation Act 2013* (37/2013), s. 4(c), S.I. No. 163 of 2014.

E11 Previous affecting provision: section applied with modification in so far as it relates to confiscation co-operation orders (3.12.1996) by *Criminal Justice Act, 1994 (Section 46(6)) Regulations 1996* (S.I. No. 343 of 1996), reg. 3 and sch., in operation as per reg. 1(2); *Criminal Justice Act, 1994 (Section 46(6)) Regulations 1996* rendered obsolete by repeal of enabling provision (1.09.2008) by *Criminal Justice (Mutual Assistance) Act 2008* (7/2008), s. 10(a), S.I. No. 338 of 2008.

PART II

Confiscation

Confiscation orders: drug trafficking offences.

4.—F18**[**(1) Where a person has been sentenced or otherwise dealt with by a court in respect of one or more drug trafficking offences F19**[**(other than a relevant offence)**]** of which he has been convicted on indictment, the court shall, subject to *subsections (2)* and *(3)*, determine whether the person has benefited from drug trafficking.

(2) A court may decide not to make a determination under subsection (1) of this section where, following such preliminary inquiries, if any, as it may make, it is satisfied that having regard to—

(*a*) the present means of the convicted person, and

(*b*) all of the other circumstances of the case, including the matters which are to be taken into account under *section 12(3)* of this Act,

the amount, if any, which might be recovered under any confiscation order which might be made would not be sufficient to justify proceeding with consideration of the making of such an order.

(3) The duty of a court to make a determination under *subsection (1)* of this section shall not apply if the convicted person has died or absconded, and accordingly the provisions of *section 13* of this Act shall apply in such a case.**]**

(4) If the court determines that the person in question has benefited from drug trafficking, the court shall determine in accordance with *section 6* of this Act the amount to be recovered in his case by virtue of this section and shall make a confiscation order under this section requiring the person concerned to pay that amount.

(5) For the purposes of this Act, a person who has at any time (whether before or after the commencement of this section) received any payment or other reward in connection with drug trafficking carried on by him or another has benefited from drug trafficking.

(6) The standard of proof required to determine any question arising under this Act as to—

(*a*) whether a person has benefited from drug trafficking, or

(*b*) the amount to be recovered in his case by virtue of this section,

shall be that applicable in civil proceedings.

Annotations

Amendments:

F18 Substituted (1.10.1999) by *Criminal Justice Act 1999* (10/1999), s. 25, S.I. No. 302 of 1999.

F19 Inserted (28.11.2017) by *European Union (Freezing and Confiscation of Instrumentalities and Proceeds of Crime) Regulations 2017* (S.I. No. 540 of 2017), reg. 4, subject to transitional provision in reg. 19.

Assessing the proceeds of drug trafficking.

5.—(1) For the purposes of this Act—

(*a*) any payments or other rewards received by a person at any time (whether before or after the commencement of *section 4* of this Act) in connection with drug trafficking carried on by him or another are his proceeds of drug trafficking, and

(*b*) the value of his proceeds of drug trafficking is the aggregate of the values of the payments or other rewards.

(2) The court shall, for the purpose of determining whether the defendant has benefited from drug trafficking and, if he has, of assessing the value of his proceeds of drug trafficking, make the assumptions set out in *subsection (4)* of this section except that the court shall not make any of the said assumptions if—

(*a*) the assumption is shown to be incorrect in the case of the defendant, or

(*b*) it is satisfied that there would be a serious risk of injustice in his case if the assumption were to be made.

(3) Where the court does not apply one or more of the assumptions set out in *subsection (4)* of this section it shall state its reasons.

(4) The assumptions referred to in *subsection (2)* of this section are—

(*a*) that any property appearing to the court—

(i) to have been held by the defendant at any time since his conviction, or

(ii) to have been transferred to him at any time since the beginning of the period of 6 years ending when the proceedings were instituted against him,

was received by him, at the earliest time at which he appears to the court to have held it, as a payment or reward in connection with drug trafficking carried on by him,

(*b*) that any expenditure of his since the beginning of that period was met out of payments received by him in connection with drug trafficking carried on by him, and (*c*) that, for the purpose of valuing any property received or assumed to have been received by him at any time as such a reward, he received the property free of any other interests in it.

(5) For the purpose of assessing the value of the defendant's proceeds of drug trafficking in a case where a confiscation order has previously been made against him, the court shall not take into account any of his proceeds of drug trafficking that are shown to the court to have been taken into account in determining the amount to be recovered under that order.

Amount to be recovered under confiscation order made under *section 4*.

6.—(1) Subject to *subsection (2)* of this section, where a confiscation order has been made under *section 4* of this Act, the amount to be recovered under the order shall be equal to the amount assessed by the court to be the value of the defendant's proceeds of drug trafficking.

(2) If the court is satisfied that the amount that might be realised at the time the confiscation order is made is less than the amount the court assesses to be the value of his proceeds of drug trafficking, the amount to be recovered in the defendant's case under the confiscation order shall be the amount appearing to the court to be the amount that might be so realised.

Re-assessment of whether defendant has benefited from drug trafficking.

7.—F20**[**(1) This section applies where a court has—

(*a*) determined under *section 4* of this Act that a defendant has not benefited from drug trafficking, or

(*b*) decided under *section 4(2)* of this Act not to make a determination as to whether a convicted person has benefited from drug trafficking.**]**

(2) If the Director of Public Prosecutions has evidence—

F20**[**(*a*) which was not considered by the court in making, or in deciding not to make, the determination referred to in *subsection (1)* of this section, but**]**

(*b*) which the Director of Public Prosecutions believes would have led the court to determine that the defendant had benefited from drug trafficking if it had been considered by the court, he may make, or cause to be made, an application to the court for it to consider that evidence.

(3) If, having considered the evidence, the court is satisfied that it would have determined that the defendant had benefited from drug trafficking if that evidence had been available to it, the court—

(*a*) shall—

F20**[**(i) make a determination or a fresh determination, as the case may be, of whether the defendant has benefited from drug trafficking; and**]**

(ii) make a determination under *section 4 (4)* of this Act of the amount to be recovered by virtue of that section; and

(*b*) may make a confiscation order under *section 4 (4)* of this Act.

F20**[**(4) In considering an application under this section, the court may take into account any payment or other reward received by the defendant on or after the determination, or the decision not to make a determination, referred to in *subsection (1)* of this section, but only if the Director of Public Prosecutions shows that it was received by the defendant in connection with drug trafficking carried on by the defendant or another person on or before that date.**]**

(5) In considering any evidence under this section which relates to any payments or reward to which *subsection (4)* of this section applies, the court shall not make the assumptions which would otherwise be required by *section 5* of this Act.

(6) No application shall be entertained by the court under this section if it is made after the end of the period of six years beginning with the date on which the defendant was convicted.

Annotations

Amendments:

F20 Substituted (1.10.1999) by *Criminal Justice Act 1999* (10/1999), s. 26(a)-(d), S.I. No. 302 of 1999.

Revised assessment of proceeds of drug trafficking.

8.—(1) This section applies where a court has made a determination under *section 4 (4)* of this Act of the amount to be recovered in a particular case by virtue of that section referred to in this section as “the current determination”.

(2) Where the Director of Public Prosecutions is of the opinion that the real value of the defendant's proceeds of drug trafficking was greater than their assessed value, the Director of Public Prosecutions may make, or cause to be made, an application to the court for the evidence on which he has formed his opinion to be considered by the court.

(3) In *subsection (2)* of this section—

“assessed value” means the value of the defendant's proceeds of drug trafficking as assessed by the court under *section 6 (1)* of this Act; and

“real value” means the value of the defendant's proceeds of drug trafficking which took place—

(*a*) in the period by reference to which the current determination was made;

or

(*b*) in any earlier period.

(4) If, having considered the evidence, the court is satisfied that the real value of the defendant's proceeds of drug trafficking is greater than their assessed value (whether because the real value was higher at the time of the current determination than was thought or because the value of the proceeds in question has subsequently increased), the court shall make a fresh determination under *section 4 (4)* of this Act of the amount to be recovered by virtue of that section.

(5) Any determination under *section 4 (4)* of this Act by virtue of this section shall be by reference to the amount that might be realised at the time when the determination is made.

(6) For any determination under *section 4 (4)* of this Act by virtue of this section, *section 5 (5)* of this Act shall not apply in relation to any of the defendant's proceeds of drug trafficking taken into account in respect of the current determination.

(7) In relation to any such determination—

(*a*) *section 3 (2)* of this Act shall have effect as if for “a confiscation order is made against the defendant” there were substituted “of the determination”;

(*b*) *sections 3 (8)*, *10 (5) (a)* and *12 (4)* of this Act shall have effect as if for “confiscation order” there were substituted “determination”; and

(*c*) *section 6 (2)* of this Act shall have effect as if for “confiscation order is made” there were substituted “determination is made”.

(8) The court may take into account any payment or other reward received by the defendant on or after the date of the current determination, but only if the Director of Public Prosecutions shows that it was received by the defendant in connection with drug trafficking carried on by the defendant or another on or before that date.

(9) In considering any evidence under this section which relates to any payment or reward to which *subsection (8)* of this section applies, the court shall not make the assumptions which would otherwise be required by *section 5* of this Act.

(10) If, as a result of making the fresh determination required by *subsection (4)* of this section, the amount to be recovered exceeds the amount set by the current determination, the court may substitute for the amount to be recovered under the confiscation order which was made by reference to the current determination such greater amount as it thinks just in all circumstances of the case.

(11) No application shall be entertained by the court under this section if it is made after the end of the period of six years beginning with the date on which the defendant was convicted.

F21[Confiscation orders relating to offence of financing terrorism.

8A.—(1) Where a person has been sentenced or otherwise dealt with by a court in respect of one or more offences of financing terrorism of which that person has been convicted, the Director of Public Prosecutions may make, or cause to be made, an application to the court to determine whether the convicted person holds funds subject to confiscation.

(2) For the purposes of this Act, funds subject to confiscation are—

(*a*) funds used or allocated for use in connection with an offence of financing terrorism, or

(*b*) funds that are the proceeds of such an offence.

(3) An application under *subsection (1)* of this section may be made at the conclusion of the proceedings at which the person is sentenced or otherwise dealt with or at a later stage in the proceedings.

(4) An application under *subsection (1)* of this section shall not be made unless it appears to the Director of Public Prosecutions that the person in question holds funds subject to confiscation.

(5) If the court determines that the person in question holds funds subject to confiscation, the court shall—

(*a*) determine in accordance with *section 8C* of this Act the amount to be recovered in that person's case by virtue of this section, and

(b) make a confiscation order under this section requiring the person to pay that amount.

(6) The standard of proof applicable in civil proceedings is the standard required to determine a question arising under this Act as to—

(*a*) whether a person holds funds subject to confiscation, and

(*b*) the amount to be recovered in that person's case by virtue of this section.]

Annotations

Amendments:

F21 Inserted (8.03.2005) by *Criminal Justice (Terrorist Offences) Act 2005* (2/2005), s. 22, commenced on enactment.

F22[Assessing the value of funds subject to confiscation.

8B.—(1) For the purposes of this Act, the value of the funds that are subject to confiscation is the aggregate of the values of those funds held by the defendant.

(2) For the purpose of assessing the value of funds subject to confiscation, the court shall, subject to *subsection (3)* of this section, make the following assumptions:

(*a*) that any funds appearing to the court—

(i) to have been held by the defendant at any time since the conviction, or

(ii) to have been transferred to the defendant at any time since the beginning of the period of six years ending when the proceedings were instituted against the defendant,

were received or collected by the defendant, at the earliest time at which the defendant appears to the court to have held them, for use (whether or not used) in connection with the offence of financing terrorism or as the proceeds of such offence;

(*b*) that any expenditure of the defendant since the beginning of that period was met out of funds subject to confiscation;

(*c*) that the funds subject to confiscation are held by the defendant free of any other interests in them.

(3) The court shall not make an assumption set out in *subsection (2)* of this section if—

(*a*) that assumption is shown to be incorrect in the case of the defendant, or

(*b*) the court is satisfied that there would be a serious risk of injustice in that case were the assumption made.

(4) Where the court does not apply one or more of the assumptions set out in *subsection (2)* of this section, it shall state its reasons.

(5) For the purpose of assessing the value of funds subject to confiscation in a case where a confiscation order has previously been made against the defendant, the court shall not take into account any of that defendant's funds subject to confiscation that are shown to the court to have been taken into account in determining the amount to be recovered under the confiscation order.**]**

Annotations

Amendments:

F22 Inserted (8.03.2005) by *Criminal Justice (Terrorist Offences) Act 2005* (2/2005), s. 22, commenced on enactment.

F23**[**Amount to be recovered under a confiscation order made under *section 8A*.

8C.—(1) Subject to *subsection (2)* of this section, where a confiscation order has been made under *section 8A* of this Act, the amount to be recovered under the order shall be equal to the amount assessed by the court to be the value of the defendant's funds subject to confiscation.

(2) If the court is satisfied that the amount that might be realised at the time the confiscation order is made is less than the amount the court assesses to be the value of the funds subject to confiscation, the amount to be recovered in the defendant's case under the confiscation order shall be the amount appearing to the court to be the amount that might be so realised.**]**

Annotations

Amendments:

F23 Inserted (8.03.2005) by *Criminal Justice (Terrorist Offences) Act 2005* (2/2005), s. 22, commenced on enactment.

F24**[**Re-assessment of whether defendant holds funds subject to confiscation.

8D.—(1) This section applies where an application has previously been made to the court under *section 8A* of this Act and the court has determined that the defendant did not hold funds subject to confiscation.

(2) The Director of Public Prosecutions may make, or cause to be made, an application to the court for it to consider evidence—

(*a*) which was not considered by the court in making the determination referred to in *subsection (1)* of this section, and

(*b*) which, had it been considered, the Director of Public Prosecutions believes would have led the court to determine that the defendant held funds subject to confiscation.

(3) If, having considered the evidence, the court is satisfied that, had that evidence been available to it, it would have determined that the defendant held funds subject to confiscation, the court—

(*a*) shall—

(i) make a fresh determination of whether the defendant holds funds subject to confiscation, and

(ii) make a determination under *section 8A(5)* of this Act of the amount to be recovered by virtue of that section,

and

(*b*) may make a confiscation order under *section 8A(5)* of this Act.

(4) In considering an application under this section, the court may take into account any funds held by the defendant on or after the date of the determination referred to in *subsection (1)* of this section, but only if the Director of Public Prosecutions shows that the funds relate to an offence of financing terrorism committed on or before that date by the defendant or another person.

(5) In considering any evidence under this section relating to any funds to which subsection (4) applies, the court shall not make the assumptions which would otherwise be required under *section 8B* of this Act.

(6) No application shall be entertained by the court under this section if it is made after the end of the period of six years beginning with the date on which the defendant was convicted.**]**

Annotations

Amendments:

F24 Inserted (8.03.2005) by *Criminal Justice (Terrorist Offences) Act 2005* (2/2005), s. 22, commenced on enactment.

F25**[**Revised assessment of funds subject to confiscation.

8E.—(1) This section applies where a court has made a determination (referred to in this section as “the current determination”) under *section 8A(5)* of this Act of the amount to be recovered in a particular case by virtue of that section.

(2) Where the Director of Public Prosecutions is of the opinion that the real value of the defendant's funds subject to confiscation was greater than their assessed value, the Director of Public Prosecutions may make, or cause to be made, an application to the court for the evidence on which that opinion was formed to be considered by the court.

(3) In *subsections (2)* and *(4)* of this section—

“assessed value” means the value of the defendant's funds subject to confiscation as assessed by the court under *section 8C(1)* of this Act;

“real value” means the value of the defendant's funds subject to confiscation which relate to an offence of financing terrorism committed either in the period by reference to which the current determination was made or in any earlier period.

(4) If, having considered the evidence, the court is satisfied that the real value of the defendant's funds subject to confiscation is greater than their assessed value (whether because their real value was higher at the time of the current determination than was thought or because the value of the funds subject to confiscation

has subsequently increased), the court shall make a fresh determination under *section 8A(5)* of this Act of the amount to be recovered by virtue of that section.

(5) Any determination under *section 8A(5)* of this Act by virtue of this section shall be by reference to the amount that might be realised at the time the determination is made.

(6) For any determination under *section 8A(5)* of this Act by virtue of this section, *section 8B(5)* of this Act shall not apply in relation to any of the defendant's funds subject to confiscation that were taken into account in respect of the current determination.

(7) In relation to a determination under *section 8A(5)* of this Act by virtue of this section—

(*a*) *section 3(2)* of this Act shall have effect as if for "a confiscation order is made against the defendant" there were substituted "of the determination",

(*b*) *sections 3(8)*, *10(5)(a)* and *12(4)* of this Act shall have effect as if for "confiscation order" there were substituted "determination", and

(*c*) *section 8C(2)* of this Act shall have effect as if for "confiscation order is made" there were substituted "determination is made".

(8) The court may take into account any funds held by the defendant on or after the date of the current determination, but only if the Director of Public Prosecutions shows that the funds relate to an offence of financing terrorism committed before that date by the defendant or another person.

(9) In considering any evidence relating to any funds to which *subsection (8)* applies, the court shall not make the assumptions which would otherwise be required by *section 8B* of this Act.

(10) If, as a result of making the fresh determination required by *subsection (4)* of this section, the amount to be recovered exceeds the amount set by the current determination, the court may substitute for the amount to be recovered under the confiscation order which was made by reference to the current determination such greater amount as it thinks just in all the circumstances of the case.

(11) No application shall be entertained by the court under this section if it is made after the end of the period of six years beginning with the date on which the defendant was convicted.**]**

Annotations

Amendments:

F25 Inserted (8.03.2005) by *Criminal Justice (Terrorist Offences) Act 2005* (2/2005), s. 22, commenced on enactment.

F26**[**Confiscation orders relating to relevant offences.

8F.—(1) Where a person has been sentenced or otherwise dealt with by a court in respect of a relevant offence of which that person has been convicted on indictment—

(*a*) if such offence is a drug trafficking offence, the court shall, subject to *subsections (2)* and *(3)*, determine whether the convicted person has benefited from—

(i) that offence, and

(ii) conduct constituting that offence, or

(*b*) if such offence is not a drug trafficking offence, the Director of Public Prosecutions may, subject to *subsection (5)*, make, or cause to be made, an application to the court to determine whether the convicted person has benefited—

(i) from that offence, or

(ii) where that offence is an extended confiscation offence, from F27[relevant conduct].

(2) A court may decide not to make a determination under *section (1)(a)* where, following such preliminary inquiries, if any, as it may make, it is satisfied that having regard to—

(*a*) the present means of the convicted person, and

(*b*) all of the other circumstances of the case, including the matters which are to be taken into account under *section 12(3)*,

the amount, if any, which might be recovered under any confiscation order which might be made would not be sufficient to justify proceeding with consideration of the making of such an order.

(3) The duty of a court to make a determination under subsection (1)(a) shall not apply if the convicted person has died or absconded, and accordingly the provisions of *section 13* shall apply in such a case.

(4) An application under *subsection (1)(b)* may be made at the conclusion of the proceedings at which the person is sentenced or otherwise dealt with or at a later stage.

(5) An application under *subsection (1)(b)* shall not be made unless it appears to the Director of Public Prosecutions that the person in question has benefited from the relevant offence or relevant conduct.

(6) For the purposes of the provisions of this Act relating to an order under this section, a person benefits from a relevant offence or relevant conduct if he or she derives, directly or indirectly, any economic advantage from the offence or conduct, including by means of any subsequent reinvestment or transformation of direct proceeds.

(7) If the court determines that the person in question has benefited from the relevant offence or relevant conduct, the court shall—

(*a*) determine in accordance with section 8H the amount to be recovered in that person's case by virtue of this section, and

(*b*) make a confiscation order under this section requiring the person to pay that amount.

(8) The standard of proof required to determine any question arising under this Act as to—

(*a*) whether a person has benefited as mentioned in *subsection (6)*, or

(*b*) the amount to be recovered in his or her case by virtue of this section,

shall be that applicable in civil proceedings.]

Annotations

Amendments:

F26 Inserted (28.11.2017) by *European Union (Freezing and Confiscation of Instrumentalities and Proceeds of Crime) Regulations 2017* (S.I. No. 540 of 2017), reg. 5.

F27 Substituted (23.09.2019) by *European Union (Freezing and Confiscation of Instrumentalities and Proceeds of Crime) Regulations 2019* (S.I. No. 470 of 2019), reg. 4.

F28[Assessing proceeds of relevant offence, etc.

8G.—(1) For the purposes of this Act, the aggregate of the value of any economic advantage derived, directly or indirectly, from a relevant offence, or from relevant conduct carried on by the defendant or another person, including by means of any subsequent reinvestment or transformation of direct proceeds, is the value of the defendant's proceeds of that offence or conduct.

(2)(*a*) Subject to *paragraph (b)*, for the purposes of determining whether the defendant has benefited from relevant conduct, and, if he or she has, of assessing the value of his or her proceeds of that conduct, the court shall make the assumptions set out in *subsection (4)*.

(*b*) The court shall not make an assumption set out in *subsection (4)* if—

(i) that assumption is shown to be incorrect in the case of the defendant, or

(ii) the court is satisfied that there would be a serious risk of injustice in that case if the assumption were to be made.

(3) Where the court does not apply one or more of the assumptions set out in *subsection (4)*, it shall state its reasons.

(4) The assumptions referred to in *subsection (2)* are as follows:

(*a*) that any property appearing to the court—

(i) to have been held by the defendant at any time since the conviction, or

(ii) to have been transferred to the defendant at any time since the beginning of the period of 6 years ending when the proceedings were instituted against the defendant,

was received by the defendant, at the earliest time at which the defendant appears to the court to have held it, as an economic advantage derived from relevant conduct;

(*b*) that any expenditure of the defendant since the beginning of that period was met out of an economic advantage derived from that conduct;

(*c*) that, for the purpose of valuing any property derived from that conduct, the defendant received the property free of any other interests in it.

(5) For the purpose of assessing the value of proceeds of relevant conduct in a case where a confiscation order has previously been made against the defendant, the court shall not take into account any of that defendant's proceeds of relevant conduct that are shown to the court to have been taken into account in determining the amount to be recovered under that order.**]**

Annotations

Amendments:

F28 Inserted (28.11.2017) by *European Union (Freezing and Confiscation of Instrumentalities and Proceeds of Crime) Regulations 2017* (S.I. No. 540 of 2017), reg. 5.

F29[Amount to be recovered under confiscation order made under *section 8F*.

8H.—(1) Subject to *subsection (2)*, where a confiscation order has been made under *section 8F*, the amount to be recovered under the order shall be equal to the amount assessed by the court to be the value of the defendant's proceeds of the relevant offence or relevant conduct.

(2) If the court is satisfied that the amount that might be realised at the time the confiscation order is made is less than the amount the court assesses to be the value of the defendant's proceeds of the relevant offence or relevant conduct, the amount to be recovered in the defendant's case under the confiscation order shall be the amount appearing to the court to be the amount that might be so realised.**]**

Annotations

Amendments:

F29 Inserted (28.11.2017) by *European Union (Freezing and Confiscation of Instrumentalities and Proceeds of Crime) Regulations 2017* (S.I. No. 540 of 2017), reg. 5.

F30[Reassessment of whether defendant has benefited from relevant offence or relevant conduct

8I.—(1) This section applies where—

(*a*) the court has made a decision under *section 8F(2)* not to make a determination as to whether the defendant has benefited from the relevant offence or relevant conduct, or

(*b*) either—

(i) the court has determined under *section 8F(1)(a)* that the defendant has not benefited from the relevant offence or relevant conduct, or

(ii) an application has previously been made to the court under *section 8F(1)(b)* and the court has determined that the defendant has not benefited from the relevant offence or relevant conduct.

(2) The Director of Public Prosecutions may make, or cause to be made, an application to the court for it to consider evidence—

(*a*) which was not considered by the court in, as appropriate, making the decision referred to in *subsection (1)(a)* or the determination referred to in *subsection (1)(b)(i)* or *(ii)*, and

(*b*) which, had it been considered, the Director of Public Prosecutions believes would have led the court to determine that the defendant had benefited from the relevant offence or relevant conduct.

(3) If, having considered the evidence, the court is satisfied that, had that evidence been available to it, it would have determined that the defendant had benefited from the relevant offence or relevant conduct, the court—

(*a*) shall—

(i) make, as appropriate, a determination or fresh determination of whether the defendant has so benefited, and

(ii) make a determination under *section 8F(7)* of the amount to be recovered by virtue of that section, and

(*b*) may make a confiscation order under *section 8F(7)*.

(4) In considering an application under this section, the court may take into account any economic advantage derived by the defendant on or after, as appropriate, the date of the decision referred to in *subsection (1)(a)* or the date of the determination referred to in *subsection (1)(b)(i)* or *(ii)*, but only if the Director of Public Prosecutions shows that the economic advantage relates to—

(*a*) the relevant offence, or

(*b*) where that offence is an extended confiscation offence, the relevant conduct which took place on or before that date by the defendant or another person.

(5) In considering any evidence under this section relating to any economic advantage to which *subsection (4)* applies, the court shall not make the assumptions which would otherwise be required under *section 8G*.

(6) No application shall be entertained by the court under this section if it is made after the end of the period of 6 years beginning with the date on which the defendant was convicted.]

Annotations

Amendments:

F30 Inserted (28.11.2017) by *European Union (Freezing and Confiscation of Instrumentalities and Proceeds of Crime) Regulations 2017* (S.I. No. 540 of 2017), reg. 5.

F31[Revised assessment of proceeds from relevant offence or relevant conduct.

8J.—(1) This section applies where a court has made a determination (referred to in this section as "the current determination") under *section 8F(7)* of the amount to be recovered in a particular case by virtue of that section.

(2) Where the Director of Public Prosecutions is of the opinion that the real value of the defendant's proceeds of the relevant offence or relevant conduct was greater than their assessed value, the Director of Public Prosecutions may make, or cause to be made, an application to the court for the evidence on which that opinion was formed to be considered by the court.

(3) In *subsections (2)* and *(4)*—

"assessed value" means the value of the defendant's proceeds as assessed by the court under *section 8H(1)*;

"real value" means the value of the defendant's proceeds which relate to—

(*a*) the relevant offence, or

(*b*) the relevant conduct which took place either in the period by reference to which the current determination was made or in any earlier period.

(4) If, having considered the evidence, the court is satisfied that the real value of the defendant's proceeds is greater than their assessed value (whether because their real value was higher at the time of the current determination than was thought or because the value of the proceeds has subsequently increased), the court shall make a fresh determination under *section 8F(7)* of the amount to be recovered by virtue of that section.

(5) Any determination under *section 8F(7)* by virtue of this section shall be by reference to the amount that might be realised at the time the determination is made.

(6) For any determination under *section 8F(7)* by virtue of this section, *section 8G(5)* shall not apply in relation to any of the defendant's proceeds that were taken into account in respect of the current determination.

(7) In relation to a determination under *section 8F(7)* by virtue of this section—

(*a*) section 3(2) shall have effect as if for "a confiscation order is made against the defendant" there were substituted "of the determination",

(*b*) sections 3(8), 10(5)(a) and 12(4) shall have effect as if for "confiscation order" there were substituted "determination", and

(*c*) section 8H(2) shall have effect as if for "confiscation order is made" there were substituted "determination is made".

(8) The court may take into account any economic advantage derived by the defendant from the relevant offence or relevant conduct on or after the date of the current determination, but only if the Director of Public Prosecutions shows that the economic advantage relates to—

(*a*) the relevant offence, or

(*b*) where that offence is an extended confiscation offence, the relevant conduct which took place on or before that date by the defendant or another person.

(9) In considering any evidence relating to any economic advantage to which *subsection (8)* applies, the court shall not make the assumptions which would otherwise be required by *section 8G*.

(10) If, as a result of making the fresh determination required by *subsection (4)*, the amount to be recovered exceeds the amount set by the current determination, the court may substitute for the amount to be recovered under the confiscation order which was made by reference to the current determination such greater amount as it thinks just in all the circumstances of the case.

(11) No application shall be entertained by the court under this section if it is made after the end of the period of 6 years beginning with the date on which the defendant was convicted.**]**

Annotations

Amendments:

F31 Inserted (28.11.2017) by *European Union (Freezing and Confiscation of Instrumentalities and Proceeds of Crime) Regulations 2017* (S.I. No. 540 of 2017), reg. 5.

Confiscation orders: offences other than drug trafficking offences.

9.—(1) Where a person has been sentenced or otherwise dealt with in respect of an offence, F32**[**other than a drug trafficking offence, an offence of financing terrorism or a relevant offence,**]** of which he has been convicted on indictment, then, if an application is made, or caused to be made, to the court by the Director of Public Prosecutions the court may, subject to the provisions of this section, make a confiscation order under this section requiring the person concerned to pay such sum as the court thinks fit.

(2) An application under this section may be made if it appears to the Director of Public Prosecutions that the person concerned has benefited from the offence of which he is convicted or from that offence taken together with some other offence F32**[**(not being a drug trafficking offence, an offence of financing terrorism or a relevant offence)**]** of which he is convicted in the same proceedings or which the court has taken into consideration in determining his sentence.

(3) An application under *subsection (1)* of this section may be made at the conclusion of the proceedings at which the person is sentenced or otherwise dealt with or may be made at a later stage.

(4) For the purposes of this Act, a person benefits from an offence, F32**[**other than a drug trafficking offence, an offence of financing terrorism or a relevant offence**]**, if he obtains property as a result of or in connection with the commission of that offence and his benefit is the value of the property so obtained.

(5) Where a person derives a pecuniary advantage as a result of or in connection with the commission of an offence, he is to be treated for the purposes of this section as if he had obtained as a result of or in connection with the commission of the offence a sum of money equal to the value of the pecuniary advantage.

(6) The amount to be recovered by an order under this section shall not exceed—

(*a*) the amount of the benefit or pecuniary advantage which the court is satisfied that a person has obtained, or

(*b*) the amount appearing to the court to be the amount that might be realised at the time the order is made,

whichever is the less.

(7) The standard of proof required to determine any question arising under this Act as to—

(*a*) whether a person has benefited as mentioned in *subsection (2)* of this section, or

(*b*) the amount to be recovered in his case by virtue of this section, shall be that applicable in civil proceedings.

Annotations

Amendments:

F32 Substituted (28.11.2017) by *European Union (Freezing and Confiscation of Instrumentalities and Proceeds of Crime) Regulations 2017* (S.I. No. 540 of 2017), reg. 6(a)-(c).

Editorial Notes:

E12 Previous affecting provision: subss. (1), (2), (4) amended (8.03.2005) by *Criminal Justice (Terrorist Offences) Act 2005* (2/2005), s. 23(a)-(c), commenced on enactment; substituted (28.11.2017) as per F-note above.

Statements relevant to making confiscation orders.

10.—F33**[**(1) Where a defendant accepts to any extent an allegation in a statement that—

(*a*) is tendered by or on behalf of the Director of Public Prosecutions to a court that is engaged in a determination under *section 4* of this Act as to whether a person has benefited from drug trafficking or as to any amount to be recovered by virtue of that section or to a court that is considering an application under *section 7*, *8*, *8A*, *8D*, *8E* F34**[**, *8F*, *8I*, *8J***]** or *9* of this Act, and

(*b*) concerns any matter relevant—

(i) the determination of whether the defendant—

(I) (in the case of a conviction for a drug trafficking offence) has benefited from drug trafficking, or

F35**[**(II) in the case of a conviction for an offence of financing terrorism, holds funds subject to confiscation,

(IIA) in the case of a conviction for a relevant offence, has benefited as mentioned in *section 8F(1)(a)* or *(b)*, or

(III) in the case of a conviction for an offence other than a drug trafficking offence, an offence of financing terrorism or a relevant offence, has benefited as mentioned in *section 9(4)*, or**]**

or

(ii) to the assessment of the value of the defendant's proceeds of drug trafficking, the value of the funds subject to confiscation F34**[**, the value of the defendant's benefit as mentioned in *section 8F(1)(a)* or *(b)* (as assessed in accordance with *section 8G*)**]** or the value of the defendant's benefits as mentioned in *section 9(4)* of this Act, as the case may be,

the court may, for the purposes of that determination or assessment, treat the defendant's acceptance as conclusive of the matters to which it relates.**]**

(2) Nothing in this section shall prevent the Director of Public Prosecutions from making more than one statement.

(3) Where—

(*a*) a statement is tendered under *subsection (1)* or *(2)* of this section, and

(*b*) the court is satisfied that a copy of that statement has been served on the defendant,

the court may require the defendant to indicate to what extent he accepts each allegation in the statement and, so far as he does not accept any such allegation, to indicate any matters he proposes to rely on to refute such allegation.

F33**[**(4) A defendant who fails in any respect to comply with a requirement under *subsection (3)* of this section may be treated for the purposes of this section as accepting every allegation in the statement other than—

(*a*) any allegation in respect of which the defendant has complied with the requirement, and

(*b*) any allegation that—

(i) in the case of a conviction for one or more drug trafficking offences, the defendant has benefited from drug trafficking or that any payment or reward was received by the defendant in connection with drug trafficking carried on by the defendant or another person,

(ii) in the case of a conviction for one or more offences of financing terrorism, the defendant holds funds subject to F35**[**confiscation,**]**

F34**[**(iia) in the case of a conviction for a relevant offence, the defendant has benefited from the offence or relevant conduct, or has derived any economic advantage from that offence or conduct, or**]**

(iii) in the case of a conviction for one or more offences, F35**[**other than a drug trafficking offence, an offence of financing terrorism or a relevant offence**]**, the defendant benefited from the offence or property was obtained from the defendant as a result of or in connection with the commission of an offence.**]**

(5) Where—

(*a*) there is tendered to the court by the defendant a statement as to any matters relevant to determining the amount that might be realised at the time the confiscation order is made, and

(*b*) the Director of Public Prosecutions accepts to any extent any allegation in the statement,

the court may, for the purposes of that determination, treat that acceptance as conclusive of the matters to which it relates.

(6) Nothing in this section shall prevent a defendant from making more than one statement.

(7) An allegation may be accepted or a matter indicated for the purposes of this section—

(*a*) orally before the court,

(*b*) in writing in accordance with rules of court, or

(*c*) as the court may direct.

F33**[**(8) No acceptance by the defendant under this section of an allegation that—

(*a*) any payment or other reward was received by the defendant in connection with drug trafficking carried on by the defendant or another person,

(*b*) the defendant holds funds subject to confiscation, F36**[**...**]**

F34**[**(*bb*) the defendant has benefited from a relevant offence or relevant conduct, or**]**

(*c*) the defendant has benefited from an offence F35**[**other than a drug trafficking offence, an offence of financing terrorism or a relevant offence, or from relevant conduct**]**,

shall be admissible in evidence in any proceedings for an offence.**]**

Annotations

Amendments:

F33 Substituted (8.03.2005) by *Criminal Justice (Terrorist Offences) Act 2005* (2/2005), s. 24(a)-(c), commenced on enactment.

F34 Inserted (28.11.2017) by *European Union (Freezing and Confiscation of Instrumentalities and Proceeds of Crime) Regulations 2017* (S.I. No. 540 of 2017), reg. 7(a)(i), (ii)(II), (b)(ii), (c)(ii).

F35 Substituted (28.11.2017) by *European Union (Freezing and Confiscation of Instrumentalities and Proceeds of Crime) Regulations 2017* (S.I. No. 540 of 2017), reg. 7(a)(ii)(I), (b)(i), (iii), (c)(iii).

F36 Deleted (28.11.2017) by *European Union (Freezing and Confiscation of Instrumentalities and Proceeds of Crime) Regulations 2017* (S.I. No. 540 of 2017), reg. 7(c)(i).

Editorial Notes:

E13 Previous affecting provision: subs. (1)(a) substituted (1.10.1999) by *Criminal Justice Act 1999* (10/1999), s. 27, S.I. No. 302 of 1999; subsection substituted (8.03.2005) as per F-note above.

Provision of information by defendant.

11.—F37**[**(1) This section applies where—

(*a*) a court is engaged in a determination under *section 4* of this Act as to whether a convicted person has benefited from drug trafficking or as to any amount to be recovered by virtue of that section, or

F38**[**(*b*) an application has been made to a court under *section 7*, *8*, *8A*, *8D*, *8E* F39**[**, *8F*, *8I*, *8J***]** or *9* of this Act.**]]**

(2) For the purpose of obtaining information to assist it in carrying out its functions, the court may, at any time, order the defendant to give it such information as may be specified in the order.

(3) An order under *subsection (2)* of this section may require all, or any specified part, of the required information to be given to the court in such manner, and before such date, as may be specified in the order.

(4) If the defendant fails, without reasonable excuse, to comply with any order under this section, the court may draw such inference from that failure as it considers appropriate.

(5) Where the Director of Public Prosecutions accepts to any extent any allegation made by the defendant in giving to the court information required by an order under this section, the court may treat that acceptance as conclusive of the matters to which it relates.

(6) For the purposes of this section, an allegation may be accepted in such manner as the court may direct.

F40**[**(7) A defendant who—

(*a*) fails, without reasonable excuse, to comply with an order under this section, or

(*b*) gives to the court, in purported compliance with this section, information which the defendant knows or has reason to believe is false or misleading,

shall be guilty of an offence.

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

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

F41**[**(*b*) on conviction on indictment—

(i) subject to *subparagraph (ii)*, to imprisonment for a term not exceeding 5 years or to a fine or to both, or

(ii) where the application referred to in *subsection (1)(b)* was made under *section 8F, 8I* or *8J*, to imprisonment for a term not exceeding 3 years or to a fine not exceeding €500,000 or to both.**]**

(9) Information that is specified in an order under this section and is given to the court in compliance with that order shall not be admissible in evidence in any proceedings for an offence, other than an offence under this section.**]**

Annotations

Amendments:

F37 Substituted (1.10.1999) by *Criminal Justice Act 1999* (10/1999), s. 28(1), S.I. No. 302 of 1999.

F38 Substituted (8.03.2005) by *Criminal Justice (Terrorist Offences) Act 2005* (2/2005), s. 25, commenced on enactment.

F39 Inserted (28.11.2017) by *European Union (Freezing and Confiscation of Instrumentalities and Proceeds of Crime) Regulations 2017* (S.I. No. 540 of 2017), reg. 8(a).

F40 Inserted (1.10.1999) by *Criminal Justice Act 1999* (10/1999), s. 28(2), S.I. No. 302 of 1999. A fine of £1,500 converted (1.01.1999) to €1,904.60. This translates into a class C fine, not exceeding €2,500, as provided (4.01.2011) by *Fines Act 2010* (8/2010), ss. 3, 6(3) and table ref. no. 1, S.I. No. 662 of 2010.

F41 Substituted (28.11.2017) by *European Union (Freezing and Confiscation of Instrumentalities and Proceeds of Crime) Regulations 2017* (S.I. No. 540 of 2017), reg. 8(b).

Supplementary provisions concerning confiscation orders.

12.—(1) When considering whether to make a confiscation order under *section 9* F42**[**, *8F* or**]** of this Act F43**[**(but not when considering whether to make such an order under section 4 or 8A of this Act)**]**, the court may take into account any information placed before it showing that a victim of an offence to which the proceedings relate has instituted, or intends to institute, civil proceedings against the defendant in respect of loss, injury or damage sustained in connection with the offence.

(2) Where a court makes a confiscation order, it may direct that payment of the amount to be recovered in respect of the order shall be made forthwith or at some other time specified in the order.

(3) Where a court makes a confiscation order against a defendant in any proceedings, it shall, in respect of any offence of which he is convicted in those proceedings, take account of—

(*a*) any fine imposed on him,

(*b*) any order involving any payment by him, or

(*c*) any forfeiture order made under section 30 of the Misuse of Drugs Act, 1977 F44**[**, section 17 of the Criminal Justice (Corruption Offences) Act 2018**]** or *section 61* of this Act.

(4) If the court is satisfied as to any matter relevant for determining the amount that might be realised at the time the confiscation order is made (whether by an acceptance under *section 10* of this Act or otherwise), the court may issue a certificate giving the opinion of the court as to the matters concerned and shall do so if satisfied that the amount that might be realised at the time the confiscation order is made is less than the amount the court assesses to be—

(*a*) (in the case of a conviction for a drug trafficking offence or offences) the value of the defendant's proceeds of drug trafficking, or

F43**[**(*b*) (in the case of a conviction for one or more offences of financing terrorism) the value of the defendant's funds subject to confiscation, or**]**

F45**[**(*c*) (in the case of a conviction for an offence or offences other than a drug trafficking offence or an offence of financing terrorism) the value of the defendant's benefit from the offence or offences in respect of which the order may be made.**]**

Annotations

Amendments:

F42 Inserted (28.11.2017) by *European Union (Freezing and Confiscation of Instrumentalities and Proceeds of Crime) Regulations 2017* (S.I. No. 540 of 2017), reg. 9.

F43 Substituted (8.03.2005) by *Criminal Justice (Terrorist Offences) Act 2005* (2/2005), s. 26(a), (b), commenced on enactment.

F44 Inserted (30.07.2018) by *Criminal Justice (Corruption Offences) Act 2018* (23/2018), s. 23(b), S.I. No. 298 of 2018.

F45 Inserted (8.03.2005) by *Criminal Justice (Terrorist Offences) Act 2005* (2/2005), s. 26(b), commenced on enactment.

Power of High Court where defendant has died or is absent.

13.—(1) *Subsection (2)* of this section applies where a person has been convicted on indictment of one or more offences.

F46**[**(2) The High Court may exercise the powers of a court under *section 4*, *8A* F47**[**, *8F***]** or *9* of this Act to make a confiscation order against the defendant in the case of a conviction for a drug trafficking offence, an offence of financing terrorism or an offence other than a drug trafficking offence or an offence of financing terrorism if—

(*a*) the Director of Public Prosecutions asks the High Court to proceed under this section, and

(*b*) the High Court is satisfied that the defendant has died or absconded.**]**

(3) *Subsection (4)* of this section applies where proceedings for one or more offences in respect of which a confiscation order may be made under this Act have been instituted against a person but have not been concluded.

F46**[**(4) The High Court may exercise the powers of a court under *section 4*, *8A* F47**[**, *8F***]** or *9* of this Act to make a confiscation order against the defendant if—

(*a*) the relevant proceedings have been instituted in respect of a drug trafficking offence, an offence of financing terrorism or an offence other than a drug trafficking offence or an offence of financing terrorism,

(*b*) the Director of Public Prosecutions asks the High Court to proceed under this section, and

(*c*) the High Court is satisfied that the defendant has absconded.**]**

(5) The power conferred by *subsection (4)* of this section may not be exercised at any time before the end of the period of two years beginning with the date which is, in the opinion of the court, the date on which the defendant absconded save where it appears to the High Court that it would be reasonable in the circumstances.

F47**[**(5A) *Subsection (5B)* applies where proceedings have been instituted against a person for a relevant offence but have not been concluded.

(5B) The High Court may exercise the powers of a court under *section 8F* to make a confiscation order against the defendant or the powers of a court under *section 61* to make a forfeiture order if—

(*a*) the Director of Public Prosecutions asks the High Court to proceed under this section, and

(*b*) the High Court is satisfied that—

(i) the proceedings have been discontinued by reason of the defendant being ill, or in the case of a forfeiture order, the defendant has absconded, and

(ii) the proceedings could have led to a conviction if the proceedings had continued.]

(6) In any proceedings on an application under this section—

F46[(*a*) *sections 5(2), 8B(2)*, F47[*8G(2)*,] *10(3)* and *10(4)* of this Act shall not apply,]

(*b*) the court shall not make a confiscation order against a person who has absconded unless it is satisfied that the Director of Public Prosecutions has taken reasonable steps to contact him, and

(*c*) any person appearing to the court to be likely to be affected by the making of a confiscation order by the court shall be entitled to appear before the court and make representations.

Annotations

Amendments:

F46 Substituted (8.03.2005) by *Criminal Justice (Terrorist Offences) Act 2005* (2/2005), s. 27(a)-(c), commenced on enactment.

F47 Inserted (28.11.2017) by *European Union (Freezing and Confiscation of Instrumentalities and Proceeds of Crime) Regulations 2017* (S.I. No. 540 of 2017), reg. 10(a)-(c).

Effect of conviction where High Court has acted under *section 13*.

14.—Where the High Court has made a confiscation order by virtue of *section 13* of this Act, the court shall, in respect of the offence or any of the offences concerned take account of the following, namely:

(*a*) any fine imposed on him,

(*b*) any order involving any payment by him, or

(*c*) any forfeiture order made under section 30 of the Misuse of Drugs Act, 1977, or under *section 61* of this Act.

Appeal against confiscation order.

15.—(1) An appeal against the making of a confiscation order shall lie to the Court of Criminal Appeal.

(2) If it upholds the appeal, in whole or in part, the court may, on an application by a person who held property which was realisable property, order compensation to be paid to the applicant if—

(*a*) it is satisfied that the applicant has suffered loss as a result of the making of the confiscation order; and

(*b*) having regard to all the circumstances of the case, the court considers it to be appropriate.

(3) The amount of compensation to be paid under this section shall be such as the court considers just in all the circumstances of the case.

Variation of confiscation orders.

16.—(1) If, on an application by the defendant or by the Director of Public Prosecutions in respect of a confiscation order, the High Court is satisfied that the value of the realisable property is inadequate for the payment of any amount remaining to be recovered under the order, the court shall substitute for the amount to be recovered under the order such lesser amount as the court thinks just in all the circumstances of the case.

(2) For the purposes of *subsection (1)* of this section—

(*a*) in the case of realisable property held by a person who has been adjudged bankrupt the court shall take into account the extent to which any property held by him may be distributed among creditors, and

(*b*) the court may disregard any inadequacy in the value of the realisable property which appears to the court to be attributable wholly or partly to anything done by the defendant for the purpose of preserving any property held by a person to whom the defendant had directly or indirectly made a gift caught by this Act from any risk of realisation under this Act.

Variation of confiscation orders made by virtue of *section 13*.

17.—(1) This section applies where—

(*a*) the High Court has made a confiscation order by virtue of *section 13 (4)* of this Act, and

(*b*) the defendant has ceased to be an absconder.

(2) If, on an application by the defendant or the Director of Public Prosecutions in respect of the confiscation order, the High Court is satisfied that—

F48**[**(*a*) the value of the defendant's—

(i) proceeds of drug trafficking,

(ii) funds subject to F49**[**confiscation,**]**

F50**[**(iia) benefit as mentioned in *section 8F(1)(a)* or *(b)* (as assessed in accordance with *section 8G*), or**]**

(iii) benefit as mentioned in *section 9(4)* of this Act,

as the case may be, in the period by reference to which the determination in question was made ("the original value"), or**]**

(*b*) the amount that might have been realised at the time the confiscation order was made,

was less than the amount ordered to be paid under the confiscation order, the court—

F48**[**(i) may make a fresh determination of the value of the defendant's—

(I) proceeds under *section 4* of this Act, in the case of a drug trafficking offence,

(II) funds subject to confiscation under *section 8A* of this Act, in the case of an offence of financing F49**[**terrorism,**]**

(III) benefit under *section 9* of this Act, in the case of an offence F49**[**other than a drug trafficking offence, an offence of financing terrorism or a relevant offence**]**, and**]**

F50**[**(IV) benefit as mentioned in *section 8F(1)(a)* or *(b)* (as assessed in accordance with *section 8G*), and**]**

(ii) may, if it considers it just in all the circumstances, vary the amount to be recovered under the confiscation order.

(3) For any determination under *section 4* of this Act by virtue of this section, *section 5 (5)* shall not apply in relation to any of the defendant's proceeds of drug trafficking taken into account in determining the original value.

F51**[**(3A) For any determination under *section 8A* of this Act by virtue of this section, *section 8B(5)* shall not apply in relation to any of the defendant's funds subject to confiscation that were taken into account in determining the original value.**]**

F50**[**(3B) For any determination under *section 8F* by virtue of this section, *section 8G(5)* shall not apply in relation to the any of the defendant's benefit as mentioned in section *8F(1)(a)* or *(b)* (as determined in accordance with the other provisions of *section 8G*) that was taken into account in determining the original value.**]**

(4) Where the court varies a confiscation order under this section it may, on an application by a person who held property which was realisable property, order compensation to be paid to the applicant if—

(*a*) it is satisfied that the applicant has suffered loss as a result of the making of the confiscation order; and

(*b*) having regard to all the circumstances of the case, the court considers it to be appropriate.

(5) The amount of compensation to be paid under this section shall be such as the court considers just in all the circumstances of the case.

(6) No application shall be entertained by the court under this section if it is made after the end of the period of six years beginning with the date on which the confiscation order was made.

Annotations

Amendments:

F48 Substituted (8.03.2005) by *Criminal Justice (Terrorist Offences) Act 2005* (2/2005), s. 28(a), (b), commenced on enactment.

F49 Substituted (28.11.2017) by *European Union (Freezing and Confiscation of Instrumentalities and Proceeds of Crime) Regulations 2017* (S.I. No. 540 of 2017), reg. 11(a)(i)(I), (ii)(I), (II).

F50 Inserted (28.11.2017) by *European Union (Freezing and Confiscation of Instrumentalities and Proceeds of Crime) Regulations 2017* (S.I. No. 540 of 2017), reg. 11(a)(i)(II), (ii)(III), (b).

F51 Inserted (8.03.2005) *Criminal Justice (Terrorist Offences) Act 2005* by (2/2005), s. 28(c), commenced on enactment.

Increase in value of realisable property.

18.—F52**[**(1) This section shall have effect where the amount which a person is ordered to pay by a confiscation order is less than the amount assessed to be the value of the person's—

(*a*) proceeds of drug trafficking, in the case of a drug trafficking offence,

(*b*) funds subject to confiscation, in the case of an offence of financing terrorism, or

(*c*) benefit obtained from an offence other than a drug trafficking offence or an offence of financing terrorism.**]**

(2) If, on an application made by the Director of Public Prosecutions, the High Court is satisfied that the amount ("the first amount") that might be realised in the case of the person in question is greater than the amount taken into account in making the confiscation order (whether it was greater than was thought when the order was made or has subsequently increased), the court may substitute for the first amount such amount (not exceeding the amount assessed as the value referred to in *subsection (1)* of this section) as appears to the court to be appropriate having regard to the amount now shown to be realisable.

Annotations

Amendments:

F52 Substituted (8.03.2005) by *Criminal Justice (Terrorist Offences) Act 2005* (2/2005), s. 29, commenced on enactment.

Enforcement, etc. of Confiscation Orders

Annotations

Editorial Notes:

E14 Previous affecting provision: Part applied with modification in so far as it relates to confiscation co-operation orders (3.12.1996) by *Criminal Justice Act, 1994 (Section 46(6)) Regulations 1996* (S.I. No. 343 of 1996), reg. 3 and sch., in operation as per reg. 1(2); rendered obsolete by repeal of enabling provision (1.09.2008) by *Criminal Justice (Mutual Assistance) Act 2008* (7/2008), s. 10(a), S.I. No. 338 of 2008.

Enforcement of confiscation orders.

19.—(1) Where a court makes a confiscation order, then (without prejudice to the provisions of *section 22* of this Act enabling property of the defendant in the hands of a receiver appointed under this Act to be applied in satisfaction of the confiscation order) the order may be enforced by the Director of Public Prosecutions at any time after it is made (or, if the order provides for payment at a later time, then at any time after the later time) as if it were a judgment of the High Court for the payment to the State of the sum specified in the order (or of any lesser sum remaining due under the order), save that nothing in this subsection shall enable a person to be imprisoned.

(2) Subject to *subsection (3)* of this section, if, at any time after payment of a sum due under a confiscation order has become enforceable in the manner provided for by *subsection (1)* of this section, it is reported to the High Court, by the Director of Public Prosecutions that any such sum or any part thereof remains unpaid, the court may, without prejudice to the validity of anything previously done under the order or to the power to enforce the order in the future in accordance with *subsection (1)* of this section, order that the defendant shall be imprisoned for a period not exceeding that set out in the *second column* of the table to this section opposite to the amount set out therein of the confiscation order remaining unpaid.

(3) An order under *subsection (2)* of this section shall not be made unless the defendant has been given a reasonable opportunity to make any representations to the court that the order should not be made and the court has taken into account any representations so made and any representations made by the Director of Public Prosecutions in reply.

(4) Any term of imprisonment imposed under *subsection (2)* of this section shall commence on the expiration of any term of imprisonment for which the defendant is liable under the sentence for the offence in question or otherwise, but shall be reduced in proportion to any sum or sums paid or recovered from time to time under the confiscation order.

TABLE

F53[Amount outstanding under confiscation order	Period of imprisonment
Not exceeding €650	45 days
Exceeding €650 but not exceeding €1,300	3 months
Exceeding €1,300 but not exceeding €3,250	4 months
Exceeding €3,250 but not exceeding €6,500	6 months
Exceeding €6,500 but not exceeding €13,000	9 months
Exceeding €13,000 but not exceeding €26,000	12 months
Exceeding €26,000 but not exceeding €65,000	18 months
Exceeding €65,000 but not exceeding €130,000	2 years
Exceeding €130,000 but not exceeding €325,000	3 years
Exceeding €325,000 but not exceeding €1,300,000	5 years
Exceeding €1,300,000	10 years]

Annotations

Amendments:

F53 Substituted (1.09.2008) by *Criminal Justice (Mutual Assistance) Act 2008* (7/2008), s. 105(d), S.I. No. 338 of 2008.

Realisation of property.

20.—(1) Where—

(*a*) a confiscation order is made under this Act,

(*b*) the confiscation order is not subject to appeal, and

(*c*) the confiscation order has not been satisfied,

the High Court may, on an application by the Director of Public Prosecutions, exercise the powers conferred by *subsections (2)* to *(6)* of this section.

(2) The court may appoint a person to be a receiver in respect of realisable property.

(3) The court may empower a receiver appointed under *subsection (2)* of this section or under *section 24* of this Act to take possession of the property subject to such conditions or exceptions as may be specified by the court.

(4) The court may order any person having possession or control of realisable property to give possession of it to the receiver.

(5) The court may empower the receiver to realise any realisable property in such manner as the court may direct.

(6) The court may order any person holding an interest in realisable property to make such payment to the receiver in respect of any beneficial interest held by the defendant or, as the case may be, the recipient of any gift caught by this Act as the court may direct and the court may, on the payment being made, by order transfer, grant or extinguish any interest in the property.

(7) The court shall not, in respect of any property, exercise the powers conferred by *subsection (3), (4), (5)* or *(6)* of this section unless a reasonable opportunity has been given for persons holding any interest in the property to make representations to the court.

Interest on sums unpaid under confiscation orders.

21.—(1) Subject to *subsection (2)* of this section, if any sum required to be paid by a person under a confiscation order is not paid when it is required to be paid (whether forthwith on the making of an order or at the time specified by the court), that person shall be liable to pay interest on that sum for the period for which it remains unpaid and the amount of the interest shall for the purposes of enforcement be treated as part of the amount to be recovered from him under the confiscation order.

(2) The amount of interest payable under *subsection (1)* of this section shall be disregarded for the purposes of calculating the term of imprisonment to be imposed by virtue of *section 19* of this Act.

(3) The rate of interest payable under *subsection (1)* of this section shall be that for the time being applying to a High Court civil judgment debt.

Application of proceeds of realisation.

22.—(1) Money paid or recovered in respect of a confiscation order (including any variation of such an order) may, to the extent necessary, be applied to meet expenses incurred in exercising any powers under this Act and the remuneration of any person employed for that purpose.

(2) Money paid or recovered in respect of a confiscation order shall, following the payment of any expenses or remuneration in accordance with *subsection (1)* of this section, be applied towards satisfaction of the confiscation order and paid into

or disposed of for the benefit of the Exchequer in accordance with the directions of the Minister for Finance.

Annotations

Modifications (not altering text):

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

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. 15 of 1994	Criminal Justice Act 1994	Sections 22(2) and 45
...	...	...

The history of the Ministers concerned with Finance aspects of this Act can be traced as follows:

- Functions transferred and title of Minister for **Finance** changed to **Public Expenditure and Reform** (29.07.2011) by *Finance (Transfer of Departmental Administration and Ministerial Functions) Order 2011* (S.I. No. 418 of 2025);
- Title of Minister for **Public Expenditure and Reform** changed to **Public Expenditure, National Development Plan Delivery and Reform** (1.02.2023) by *Public Expenditure and Reform (Alteration of Name of Department and Title of Minister) Order 2023* (S.I. No. 19 of 2023), in operation as per art. 1(2);
- Title of Minister for **Public Expenditure, National Development Plan Delivery and Reform** changed to **Public Expenditure, Infrastructure, Public Service Reform and Digitalisation** (5.06.2025) by *Public Expenditure, National Development Plan Delivery and Reform (Alteration of Name of Department and Title of Minister) Order 2025* (S.I. No. 243 of 2025).

Cases in which restraint orders may be made.

23.—F54**[**(1) The powers conferred on the High Court by *section 24* of this Act shall be exercisable—

(*a*) where—

F55**[**(i) proceedings have been instituted in the State against the defendant for a drug trafficking offence, an offence of financing terrorism, a relevant offence, or an indictable offence (other than a drug trafficking offence, an offence of financing terrorism or a relevant offence), or an application has been made in respect of the defendant under *section 7, 8, 8D, 8E, 8I, 8J, 13* or *18*,**]**

(ii) the proceedings or application have not been concluded, and

(iii) either a confiscation order has been made or it appears to the Court that there are reasonable grounds for thinking that a confiscation order may be made in the proceedings or that, in the case of an application under *section 7, 8, 8D, 8E*, F56**[***8I, 8J,***]** *13* or *18* of this Act, the Court will be satisfied as mentioned in *section 7(3), 8(4), 8D(3), 8E(4)*, F56**[***8I(3), 8J(4),***]** *13(2), 13(4)* or *18(2)* of this Act,

or

(*b*) where—

(i) the Court is satisfied that proceedings are to be instituted against a person for a drug trafficking offence, an offence of financing terrorism or an offence in respect of which a confiscation order might be made under F55**[***section 8F* or *9***]** of this Act or that an application of a kind mentioned in *paragraph (a)(i)* of this subsection is to be made in respect of a person, and

(ii) it appears to the Court that a confiscation order may be made in connection with the offence or that a court will be satisfied as mentioned in *paragraph (a)(iii)* of this subsection.**]**

(2) For the purposes of *section 24* of this Act, at any time when those powers are exercisable before proceedings have been instituted—

(*a*) references in this Act to the defendant shall be construed as references to the person referred to in *subsection (1) (b) (i)* of this section, and

F54**[**(*b*) references in this Act to realisable property shall be construed as if, immediately before that time, proceedings had been instituted against the person referred to in *subsection (1)(b)(i)* of this section for a drug trafficking offence, an offence of financing terrorism or an offence in respect of which a confiscation order might be made under F55**[***section 8F* or *9***]** of this Act.**]**

(3) Where the court has made an order under *section 24* of this Act by virtue of *subsection (1) (b)* of this section, the court shall discharge the order if proceedings in respect of the offence are not instituted or the relevant application is not made within such time as the court considers reasonable.

Annotations

Amendments:

F54 Substituted (8.03.2005) by *Criminal Justice (Terrorist Offences) Act 2005* (2/2005), s. 30(a), (b), commenced on enactment.

F55 Substituted (28.11.2017) by *European Union (Freezing and Confiscation of Instrumentalities and Proceeds of Crime) Regulations 2017* (S.I. No. 540 of 2017), reg. 12(a)(i)(I), (ii), (b).

F56 Inserted (28.11.2017) by *European Union (Freezing and Confiscation of Instrumentalities and Proceeds of Crime) Regulations 2017* (S.I. No. 540 of 2017), reg. 12(a)(i)(II).

Editorial Notes:

E15 in the section heading, "restraint order" is the term substituted by "freezing order" in following sections.

F57**[**Freezing order**]**s.

24.—(1) The High Court may by order (in this Act referred to as a "F57**[**freezing order**]**") prohibit any person from dealing with any realisable property, subject to such conditions and exceptions as may be specified in that order.

(2) Without prejudice to the generality of *subsection (1)* of this section, a F57**[**freezing order**]** may make such provision as the court thinks fit for living expenses and legal expenses.

(3) A F57[freezing order] may apply—

(*a*) to all realisable property held by a specified person, whether the property is described in the order or not, and

(*b*) to realisable property held by a specified person, being property transferred to him after the making of the order.

(4) A F57[freezing order]—

(*a*) may be made only on an application by the Director of Public Prosecutions, which may be made *ex parte* and otherwise than in public, and

(*b*) shall provide for notice F58[(which shall include the reasons for the making of the order)] to be given to persons affected by the order.

(5) A F57[freezing order]—

(*a*) may be discharged or varied in relation to any property, and

(*b*) shall be discharged on the conclusion of the proceedings or of the application in question.

(6) An application for the discharge or variation of a F57[freezing order] may be made by any person affected by it.

(7) Where the High Court has made a F57[freezing order], the court may at any time appoint a receiver—

(*a*) to take possession of any realisable property, and

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

subject to such exceptions and conditions as may be specified by the court, and may require any person having possession or control of property in respect of which a receiver is appointed under this section to give possession of it to the receiver.

(8) For the purposes of this Act, dealing with property held by any person includes (without prejudice to the generality of the expression)—

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

(*b*) removing the property from the State.

(9) Where the High Court has made a F57[freezing order], a member of the Garda Síochána or an officer of customs and excise may, for the purpose of preventing any realisable property being removed from the State, seize the property.

(10) Property seized under *subsection (9)* of this section shall be dealt with in accordance with the court's directions.

Annotations

Amendments:

F57 Substituted (1.09.2008) by *Criminal Justice (Mutual Assistance) Act 2008* (7/2008), s. 105(a), S.I. No. 338 of 2008.

F58 Inserted (28.11.2017) by *European Union (Freezing and Confiscation of Instrumentalities and Proceeds of Crime) Regulations 2017* (S.I. No. 540 of 2026), reg. 13.

Registration of F59[freezing order]s.

25.—(1) Where a F59[freezing order] is made, the registrar of the High 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 register under the Registration of Title Act, 1964, inhibiting, until such time as the order is discharged, 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)* of this section and the order is varied, the registrar of the High 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)* of this section and the order is discharged, 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)* of this section.

(4) Where a F59**[**freezing order**]** is made, the registrar of the High 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)* of this section and the order is varied, the registrar of the High Court shall furnish the Registrar of Deeds with notice to that effect and the Registrar of Deeds shall thereupon cause the entry made under *subsection (4)* of this section to be varied to that effect.

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

(7) Where a F59**[**freezing order**]** is made which applies to an interest in a company or to the property of a company, the registrar of the High 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)* of this section and the order is varied, the registrar of the High Court shall furnish the Registrar of Companies with notice to that effect and the Registrar of Companies shall thereupon cause the entry made under *subsection (7)* of this section to be varied to that effect.

(9) Where notice of an order has been given under *subsection (7)* of this section and the order is discharged, the registrar of the High 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)* of this section.

Annotations

Amendments:

F59 Substituted (1.09.2008) by *Criminal Justice (Mutual Assistance) Act 2008* (7/2008), s. 105(a), S.I. No. 338 of 2008.

Exercise of powers by High Court or receiver.

26.—(1) This section applies to the powers conferred on the High Court by *section 20* or *24* of this Act or on a receiver appointed under either of those sections.

(2) Subject to the provisions of this section, the powers shall be exercised with a view to making available, for satisfying the confiscation order or, as the case may be, any confiscation order that may be made in the defendant's case, the value for the time being of realisable property held by any person by the realisation of such property.

(3) In the case of realisable property held by a person to whom the defendant has directly or indirectly made a gift caught by this Act, the powers shall be exercised with a view to realising no more than the value for the time being of the gift.

(4) The powers shall be exercised with a view to allowing any person, other than the defendant or the recipient of any such gift, to retain or recover the value of any property held by him.

(5) In exercising the powers no account shall be taken of any obligations of the defendant or of the recipient of any such gift that conflict with the obligation to satisfy the confiscation order.

Receivers: supplementary provisions.

27.—Where a receiver takes any action—

(*a*) in relation to property which is not realisable property, being action which he would be entitled to take if it were such property,

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

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

Bankruptcy of defendant, etc.

28.—(1) Where a person who holds realisable property is adjudicated bankrupt—

(*a*) property for the time being subject to a F60**[**freezing order**]** made before the order adjudicating him bankrupt, and

(*b*) any proceeds of property realised by virtue of *section 20* *(5)* or *(6)* or *24* *(7)* of this Act, for the time being in the hands of a receiver,

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 High Court or on a receiver by *section 20* or *24* of this Act shall not be exercised in relation to property of the bankrupt for the purposes of the said Act of 1988.

(3) Where a person is adjudicated bankrupt and has directly or indirectly made a gift caught by this Act—

(*a*) no decision as to whether the gift is void shall be made under section 57, 58 or 59 of the said Act of 1988 in respect of the making of the gift at any time when—

(i) proceedings for an offence in respect of which a confiscation order might be made have been instituted against him and have not been concluded, or

F61**[**(ii) an application has been made in respect of the defendant under *section 7, 8, 8D, 8E,* F62**[***8I, 8J,***]** *13* or *18* of this Act and has not been concluded, or**]**

(iii) property of the person to whom the gift was made is subject to a F60**[**freezing order**]**,

and

(*b*) any decision as to whether it is void made under any of those sections after the conclusion of the proceedings or of the application shall take into account any realisation under this Act of property held by the person to whom the gift was made.

(4) In any case in which a petition in bankruptcy was presented, or an adjudication in bankruptcy was made, before 1st January, 1989, this section shall have effect with the modification that for references to the property of the bankrupt for the purposes of the said Act of 1988 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

Amendments:

F60 Substituted (1.09.2008) by *Criminal Justice (Mutual Assistance) Act 2008* (7/2008), s. 105(a), S.I. No. 338 of 2008.

F61 Substituted (8.03.2005) by *Criminal Justice (Terrorist Offences) Act 2005* (2/2005), s. 31, commenced on enactment.

F62 Inserted (28.11.2017) by *European Union (Freezing and Confiscation of Instrumentalities and Proceeds of Crime) Regulations 2017* (S.I. No. 540 of 2017), reg. 14.

Property subject to F63[freezing order] dealt with by Official Assignee.

29.—(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 functions are not exercisable because it is for the time being subject to a F63[freezing order], and

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

he 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 negligence in so acting, and he shall have a lien on the property, or the proceeds of its sale, for such of his 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 remuneration as may reasonably be assigned for his 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 *paragraph (a)* of *subsection (1)* of this section and in so doing does not know and has no reasonable grounds to believe that the property is for the time being subject to a F63[freezing order], he shall be entitled (whether or not he has seized or disposed of that property so as to have a lien) to payment of those expenses under *section 22* of this Act.

Annotations

Amendments:

F63 Substituted (1.09.2008) by *Criminal Justice (Mutual Assistance) Act 2008* (7/2008), s. 105(a), S.I. No. 338 of 2008.

Winding up of company holding realisable property.

30.—(1) Where realisable property is held by 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—

(*a*) property for the time being subject to a F64[freezing order] made before the relevant time, and

(*b*) any proceeds of property realised by virtue of *section 20 (5)* or *(6)* or *24 (7)* of this Act for the time being in the hands of a receiver.

(2) Where, in the case of a company, such an order has been made or such a resolution has been passed, the powers conferred by *section 20* or *24* of this Act on the High Court or on a receiver shall not be exercised in relation to any realisable property held by the company in relation to which the functions of the liquidator are exercisable—

(*a*) so as to inhibit him 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

Amendments:

F64 Substituted (1.09.2008) by *Criminal Justice (Mutual Assistance) Act 2008* (7/2008), s. 105(a), S.I. No. 338 of 2008.

PART IV

Money Laundering

Money laundering, etc.

31.—F65**[**...**]**

Annotations

Amendments:

F65 Repealed (15.07.2010) by *Criminal Justice (Money Laundering and Terrorist Financing) Act 2010* (6/2010), s. 4(1), S.I. No. 342 of 2010.

Editorial Notes:

E16 Previous High Court decision: subs. (8) declared unconstitutional (4.10.2010) by *Vehicle Tech Limited v Allied Irish Banks PLC, Commissioner of An Garda Síochána, Ireland and the Attorney General* [2010] IEHC 525, [2012] 2 I.R. 131, Laffoy J.

E17 Previous affecting provision: section substituted (1.08.2002) by *Criminal Justice (Theft and Fraud Offences) Act 2001* (50/2001), s. 21, S.I. No. 252 of 2002; section repealed (15.07.2010) as per F-note above.

Measures to be taken to prevent money laundering.

32.—F66**[**...**]**

Annotations

Amendments:

F66 Repealed (15.07.2010) by *Criminal Justice (Money Laundering and Terrorist Financing) Act 2010* (6/2010), s. 4(1), S.I. No. 342 of 2010, subject to transitional provisions in s. 55(5), (6).

Editorial Notes:

E18 Previous affecting provision: subss. (9A), (9B)(c) substituted (8.07.2005) by *Criminal Justice (Terrorist Offences) Act 2005* (2/2005), s. 32, in operation as per s. 2; section repealed (15.07.2010) as per F-note above.

E19 Previous affecting provision: power pursuant to subs. (10)(d) exercised (6.10.2004) by *Criminal Justice Act 1994 (Section 32) (Prescribed States or Countries) Regulations 2004* (S.I. No. 569 of 2004), in operation as per reg. 1(2); revoked (15.07.2010) by *Criminal Justice (Money Laundering and Terrorist Financing) Act 2010* (6/2010), s. 4(2) and sch., S.I. No. 342 of 2010.

E20 Previous affecting provision: power pursuant to subs. (10)(b) exercised (1.02.2004) by *Criminal Justice Act 1994 (Section 32) (Prescribed Activities) Regulations 2004* (S.I. No. 3 of 2004), in operation as per reg. 1(2); revoked (15.07.2010) by *Criminal Justice (Money Laundering and Terrorist Financing) Act 2010* (6/2010), s. 4(2) and sch., S.I. No. 342 of 2010.

E21 Previous affecting provision: power pursuant to subs. (10)(d) exercised (14.11.2003) by *Criminal Justice Act 1994 (Section 32) (Prescribed States or Countries) Regulations 2003* (S.I. No. 618 of 2003), in operation as per reg. 1(2); revoked (15.07.2010) by *Criminal Justice (Money Laundering and Terrorist Financing) Act 2010* (6/2010), s. 4(2) and sch., S.I. No. 342 of 2010.

E22 Previous affecting provision: power pursuant to subss. (10)(a), (10A) exercised (15.09.2003) by *Criminal Justice Act 1994 (Section 32) (Amendment) Regulations 2003* (S.I. No. 416 of 2003), in operation as per reg. 1(2); revoked (15.07.2010) by *Criminal Justice (Money Laundering and Terrorist Financing) Act 2010* (6/2010), s. 4(2) and sch., S.I. No. 342 of 2010.

E23 Previous affecting provision: power pursuant to subss. (10)(a), (10A) exercised (15.09.2003) by *Criminal Justice Act 1994 (Section 32) Regulations 2003* (S.I. No. 242 of 2003), in operation as per reg. 1(2); revoked (15.07.2010) by *Criminal Justice (Money Laundering and Terrorist Financing) Act 2010* (6/2010), s. 4(2) and sch., S.I. No. 342 of 2010.

E24 Previous affecting provision: power pursuant to subsection (10)(a) exercised (16.06.2003) by *Criminal Justice Act 1994 (Section 32(10)(a)) Regulations 2003* (S.I. No. 216 of 2003), in operation as per reg. 2; revoked (15.07.2010) by *Criminal Justice (Money Laundering and Terrorist Financing) Act 2010* (6/2010), s. 4(2) and sch., S.I. No. 342 of 2010.

E25 Previous affecting provision: subs. (1)(j) substituted, (10)(e) substituted (1.05.2003) by *Central Bank and Financial Services Authority of Ireland Act 2003* (12/2003), s. 35(1) and sch. 1 part 17, S.I. No. 160 of 2003); section repealed (15.07.2010) as per F-note above.

E26 Previous affecting provision: subss. (3)(b), (7)(a), (b) amended (25.06.2001) by *Euro Changeover (Amounts) Act 2001* (25.06.2001), ss. 1(3), (4) and schs. 3, 4, commenced on enactment; section repealed (15.07.2010) as per F-note above.

E27 Previous affecting provision: subs. (1)(h) repealed (28.02.2002) by *ACC Bank Act 2001* (12/2001), s. 12(1) and sch. part 1, S.I. No. 69 of 2002; section repealed (15.07.2010) as per F-note above.

E28 Previous affecting provision: subs. (1)(i) repealed (12.02.2001) by *ICC Bank Act 2000* (32/2000), s. 7(1) and sch., S.I. No. 46 of 2001; section repealed (15.07.2010) as per F-note above.

E29 Previous affecting provision: subss. (9A)-(9C) inserted (4.03.1997) by *Criminal Justice (Miscellaneous Provisions) Act 1997* (4/1997), s. 14, commenced on enactment; section repealed (15.07.2010) as per F-note above.

E30 Previous affecting provision: subs. (9) amended, (10A) inserted (30.07.1996) by *Disclosure of Certain Information For Taxation and Other Purposes Act 1996* (25/1996), s. 2(a), commenced on enactment; section repealed (15.07.2010) as per F-note above.

E31 Previous affecting provision: power pursuant to subsection (10)(b) exercised (11.12.1995) by *Criminal Justice Act 1994 (Section 32(10)(b)) (No. 2) Regulations 1995* (S.I. No. 324 of 1995), in operation as per reg. 2; revoked (15.07.2010) by *Criminal Justice (Money Laundering and Terrorist Financing) Act 2010* (6/2010), s. 4(2) and sch., S.I. No. 342 of 2010.

E32 Previous affecting provision: power pursuant to subsection (10)(d) exercised (2.05.1995) by *Criminal Justice Act 1994 (Section 32(10)(d)) Regulations 1995* (S.I. No. 106 of 1995), in operation as per reg. 2; revoked (15.07.2010) by *Criminal Justice (Money Laundering and Terrorist Financing) Act 2010* (6/2010), s. 4(2) and sch., S.I. No. 342 of 2010.

E33 Previous affecting provision: power pursuant to subsection (10)(b) exercised (2.05.1995) by *Criminal Justice Act 1994 (Section 32(10)(b)) Regulations 1995* (S.I. No. 105 of 1995), in operation as per reg. 2; revoked (15.07.2010) by *Criminal Justice (Money Laundering and Terrorist Financing) Act 2010* (6/2010), s. 4(2) and sch., S.I. No. 342 of 2010.

E34 Previous affecting provision: power pursuant to subsection (10)(a) exercised (2.05.1995) by *Criminal Justice Act 1994 (Section 32(10)(a)) Regulations 1995* (S.I. No. 104 of 1995), in operation as per reg. 2; revoked (15.07.2010) by *Criminal Justice (Money Laundering and Terrorist Financing) Act 2010* (6/2010), s. 4(2) and sch., S.I. No. 342 of 2010.

F67[Revenue offence.

32A.—F68[...]]

Annotations

Amendments:

F67 Inserted (1.09.2008) by *Criminal Justice (Mutual Assistance) Act 2008* (7/2008), s. 105(e), S.I. No. 338 of 2008.

F68 Repealed (15.07.2010) by *Criminal Justice (Money Laundering and Terrorist Financing) Act 2010* (6/2010), s. 4(1), S.I. No. 342 of 2010.

PART V

DRUG TRAFFICKING OFFENCES AT SEA

F61[Drug trafficking offences on ships.

33.—(1) A person is guilty of a drug trafficking offence if the person does, on an Irish ship, a ship registered in a Convention state or a ship not registered in any country or territory, any act which, if done in the State, would constitute such an offence.

(2) This section is without prejudice to *section 34* of this Act.]

Annotations

Amendments:

F61 Substituted (1.11.2006) by *Criminal Justice (Illicit Traffic by Sea) Act 2003* (18/2003), s. 28(b), S.I. No. 539 of 2006.

Ships used for drug trafficking.

34.—(1) This section applies to an Irish ship, a ship registered in a Convention state and a ship not registered in any country or territory.

(2) A person shall be guilty of an offence if, on a ship to which this section applies, wherever it may be, he—

(*a*) has a controlled drug in his possession, or

(*b*) is in any way knowingly concerned in the carrying or concealing of a controlled drug on the ship,

knowing or having reasonable grounds to suspect that the drug is intended to be imported or has been exported contrary to any regulations made by the Minister for Health under section 5 (1) (*a*) (ii) of the Misuse of Drugs Act, 1977, or the law of any state outside the State.

(3) A certificate purporting to be issued by or on behalf of the government of any state other than the State to the effect that the importation or exportation of a controlled drug is prohibited by the law of that state shall in a prosecution under this section be evidence of the matters stated in that certificate without further proof.

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

(*a*) on summary conviction, to a fine not exceeding £1,000 or to imprisonment for a term not exceeding 12 months or to both, or

(*b*) on conviction on indictment, to a fine or to imprisonment for a term not exceeding 7 years or to both.

(5) Section 29 (1) of the Misuse of Drugs Act, 1977 (defences generally) is hereby amended by the substitution therefor of the following subsection:

> "(1) In any proceedings for an offence under this Act or an offence under *section 34* of the *Criminal Justice Act, 1994* in which it is proved that the defendant had in his possession or supplied a controlled drug, the defendant shall not be acquitted of the offence charged by reason only of proving that he neither knew nor suspected nor had reason to suspect that the substance, product or preparation in question was the particular controlled drug alleged.".

Annotations

Editorial Notes:

E35 A fine of £1,000 mentioned in subs. (4)(a) converted (1.01.1999) to €1,269.73. This translates into a class C fine, not greater than €2,500, as provided (4.01.2011) by *Fines Act 2010* (8/2010), ss. 3, 6(2) and table ref. no. 2, S.I. No. 662 of 2010.

Enforcement powers in respect of ships.

35.—(1) The powers conferred on an enforcement officer by the *First Schedule* to this Act shall be exercisable in relation to any ship to which *section 33* or *34* of this Act applies for the purpose of detecting and the taking of appropriate action in respect of the offences mentioned in those sections.

(2) The powers conferred by *subsection (1)* of this section shall not be exercised outside the F69**[**outer limit**]** of the F70**[**territorial sea of the State within the meaning of the Maritime Jurisdiction Act 2021**]** in relation to a ship registered in a Convention state except with the authority of the Minister for Foreign Affairs and he shall not give his authority unless that state has in relation to that ship—

(*a*) requested the assistance of the State for the purpose mentioned in *subsection (1)* of this section, or

(*b*) authorised the State to act for that purpose.

(3) In giving his authority pursuant to a request or authorisation from a Convention state, the Minister for Foreign Affairs shall impose such conditions or limitations on the exercise of the powers as may be necessary to give effect to any conditions or limitations imposed by that state.

(4) The Minister for Foreign Affairs may, either of his own motion or in response to a request from a Convention state, authorise a Convention state to exercise, in relation to an Irish ship, powers corresponding to those conferred on enforcement officers by the *First Schedule* to this Act but subject to such conditions or limitations, if any, as he may impose.

(5) *Subsection (4)* of this section shall be without prejudice to any agreement made, or which may be made, on behalf of the State whereby the State undertakes not to object to the exercise by any other state in relation to an Irish ship of powers corresponding to those conferred by the *First Schedule* to this Act.

(6) The powers conferred by the *First Schedule* to this Act shall not be exercised in F70[the territorial sea of any state other than the State] without the authority of the Minister for Foreign Affairs and he shall not give his authority unless that state has consented to the exercise of those powers.

F71[(7) Where an enforcement officer is acting under the powers conferred by *subsection (1)* of this section with the authority of the Minister for Foreign Affairs given under *subsection (2)* of this section, any person who does or fails to do any act in relation to the officer, which if done or not done in the State in relation to another person would constitute an offence, shall be guilty of that offence.

(8) Requests under this section may be transmitted by facsimile transmission or other electronic means.]

Annotations

Amendments:

F69 Substituted (1.11.2006) by *Criminal Justice (Illicit Traffic by Sea) Act 2003* (18/2003), s. 28(c)(i), S.I. No. 539 of 2006.

F70 Substituted (22.11.2021) by *Maritime Jurisdiction Act 2021* (28/2021), s. 20(3) and sch. 2 item 16, S.I. No. 601 of 2021.

F71 Inserted (1.11.2006) by *Criminal Justice (Illicit Traffic by Sea) Act 2003* (18/2003), s. 28(c)(ii), S.I. No. 539 of 2006.

Modifications (not altering text):

C5 Immunity from criminal proceedings provided (1.11.2006) by *Criminal Justice (Illicit Traffic by Sea) Act 2003* (18/2003), s. 12, S.I. No. 539 of 2006.

Immunity of foreign officials.

12.—A person acting for or on behalf of a Convention state which is a party to the Agreement shall not be liable in any criminal proceedings in the State for anything done in the purported exercise of powers in relation to an Irish vessel

(*a*) on the authority of the Minister for Foreign Affairs under section 35(4) of the Act of 1994, or

(*b*) under an agreement referred to in section 35(5) of that Act.

Jurisdiction and prosecutions in relation to offences on ships.

36.—(1) Proceedings under *section 33* or *34* of this Act or the *First Schedule* to this Act in respect of an offence on a ship may be taken in any place in the State and the offence may for all incidental purposes be treated as having been committed in that place.

(2) No such proceedings shall be instituted except by or with the consent of the Director of Public Prosecutions.

(3) Without prejudice to *subsection (2)* of this section, no proceedings for an offence under *section 34* of this Act alleged to have been committed outside the F72[outer limit] of the F73[territorial sea of the State within the meaning of the Maritime Jurisdiction Act 2021] on a ship registered in a Convention state shall be instituted except in pursuance of the exercise, with the authority of the Minister for Foreign Affairs, of the powers conferred by the *First Schedule* to this Act.

(4) F73[Section 11 of the Maritime Jurisdiction Act 2021] (consent of Minister for Foreign Affairs for prosecutions for certain offences on foreign ships), shall not apply to the proceedings to which *subsection (3)* of this section relates.

Annotations

Amendments:

F72 Substituted (1.11.2006) by *Criminal Justice (Illicit Traffic by Sea) Act 2003* (18/2003), s. 28(d), S.I. No. 539 of 2006.

F73 Substituted (22.11.2021) by *Maritime Jurisdiction Act 2021* (28/2021), s. 20 and sch. 2 item 17, S.I. No. 601 of 2021.

Modifications (not altering text):

C6 Liability in relation to certain offences extended (1.11.2006) by *Criminal Justice (Illicit Traffic by Sea) Act 2003* (18/2003), s. 13, S.I. No. 539 of 2006.

Offences against foreign officials.

13.—Where a person acting for or on behalf of a Convention state which is a party to the Agreement exercises powers in relation to an Irish vessel—

(*a*) on the authority of the Minister for Foreign Affairs under section 35(4) of the Act of 1994, or

(*b*) under an agreement referred to in section 35(5) of that Act,

any person who does or fails to do anything in relation to that person which, if done or not done in relation to an enforcement officer, would constitute an offence is guilty of that offence, and section 36 (jurisdiction and prosecutions in relation to offences on ships) of the Act of 1994 shall apply and have effect accordingly, with any necessary modifications.

Editorial Notes:

E36 Previous affecting provision: subs. (4) amended (4.04.2006) by *Sea-Fisheries and Maritime Jurisdiction Act 2006* (8/2006), s. 93(6), commenced on enactment; substituted (22.11.2021) as per F-note above.

Convention states.

37.—(1) The Minister for Foreign Affairs may by order declare that any state specified in the order is a Convention state.

(2) An order that is in force under *subsection (1)* of this section shall be evidence that any state specified in the order is a Convention state.

(3) The Minister for Foreign Affairs may by order amend or revoke an order under this section including an order under this subsection.

(4) An order under this section shall, as soon as may be after it is made, be laid before each House of the Oireachtas.

Annotations

Editorial Notes:

E37 Power pursuant to subs. (1) exercised (22.06.2005) by *Criminal Justice Act 1994 (Section 37(1)) Order 2005* (S.I. No. 289 of 2005), in operation as per art. 2.

E38 Power pursuant to subs. (1) exercised (3.03.1997) by *Criminal Justice Act, 1994 (Section 37(1)) Order 1997* (S.I. No. 63 of 1997), in operation as per art. 2.

PART VI

F74[Search for, Seizure and Disposal of Money Gained from, or for Use in, Criminal Conduct]

Annotations

Amendments:

F74 Substituted (12.05.2005) by *Proceeds of Crime (Amendment) Act 2005* (1/2005), s. 19, commenced on enactment.

Seizure and detention.

38.—F75**[**(1) A member of the Garda Síochána or an officer of customs and excise may search a person if the member or officer has reasonable grounds for suspecting that—

(*a*) the person is importing or exporting, or intends or is about to import or export, an amount of cash which is not less than the prescribed sum, and

(*b*) the cash directly or indirectly represents the proceeds of crime or is intended by any person for use in connection with any criminal conduct.**]**

F75**[**(1A) A member of the Garda Síochána or an officer of the Revenue Commissioners may seize and in accordance with this section detain any cash (including cash found during a search under *subsection (1)*) if—

(*a*) its amount is not less than the prescribed sum, and

(*b*) he or she has reasonable grounds for suspecting that it directly or indirectly represents the proceeds of crime or is intended by any person for use in any criminal conduct.**]**

(2) Cash seized by virtue of this section shall not be detained for more than forty-eight hours unless its detention beyond forty-eight hours is authorised by an order made by a judge of the District Court and no such order shall be made unless the judge is satisfied—

(*a*) that there are reasonable grounds for the suspicion mentioned in *subsection (1)* of this section, and

(*b*) that detention of the cash beyond forty-eight hours is justified while its origin or derivation is further investigated or consideration is given to the institution (whether in the State or elsewhere) of criminal proceedings against any person for an offence with which the cash is connected.

(3) Any order under *subsection (2)* of this section shall authorise the continued detention of the cash to which it relates for such period, not exceeding three months beginning with the date of the order, as may be specified in the order, and a judge of the District Court, if satisfied as to the matters mentioned in that subsection, may thereafter from time to time by order authorise the further detention of the cash but so that—

(*a*) no period of detention specified in such an order, shall exceed three months beginning with the date of the order; and

(*b*) the total period of detention shall not exceed two years from the date of the order under *subsection (2)* of this section.

F76**[**(3A) Where an application is made under *section 39(1)* for an order for the forfeiture of cash detained under this section, the cash shall, notwithstanding *subsection (3)*, continue to be so detained until the application is finally determined.**]**

(4) Any application for an order under *subsection (2)* or *(3)* of this section may be made by a member of the Garda Síochána or an officer of customs and excise.

(5) At any time while cash is detained by virtue of the foregoing provisions of this section a judge of the District Court may direct its release if satisfied—

(*a*) on an application made by the person from whom it was seized or a person by or on whose behalf it was being imported or exported, that there are no, or are no longer, any such grounds for its detention as are mentioned in *subsection (2)* of this section, or

(*b*) on an application made by any other person, that detention of the cash is not for that or any other reason justified.

(6) If at a time when any cash is being detained by virtue of the foregoing provisions of this section—

(*a*) an application for its forfeiture is made under *section 39* of this Act; or (*b*) proceedings are instituted (whether in the State or elsewhere) against any person for an offence with which the cash is connected,

the cash shall not be released until any proceedings pursuant to the application or, as the case may be, the proceedings for that offence have been concluded.

Annotations

Amendments:

F75 Substituted and inserted (12.02.2005) by *Proceeds of Crime (Amendment) Act 2005* (1/2005), s. 20(a), commenced on enactment.

F76 Inserted (12.02.2005) by *Proceeds of Crime (Amendment) Act 2005* (1/2005), s. 20(b), commenced on enactment.

Editorial Notes:

E39 Previous affecting provision: application of section extended (15.06.2007) by *European Communities (Controls of Cash Entering Or Leaving the Community) Regulations 2007* (S.I. No. 281 of 2007), reg. 5(5); revoked (31.12.2016) by *Customs Act 2015* (18/2015), s. 3(2) and sch. 1 part 2 item 26, S.I. No. 611 of 2016.

Forfeiture of cash seized under *section 38*.

39.—(1) A judge of the Circuit Court may order the forfeiture of any cash which has been seized under *section 38* of this Act if satisfied, on an application made while the cash is detained under that section, that the cash directly or indirectly represents F77**[**the proceeds of crime or is intended by any person for use in connection with any criminal conduct**]**.

(2) Any application under this section shall be made, or caused to be made, by the Director of Public Prosecutions.

(3) The standard of proof in proceedings on an application under this section shall be that applicable to civil proceedings; and an order may be made under this section whether or not proceedings are brought against any person for an offence with which the cash in question is connected.

Annotations

Amendments:

F77 Substituted (12.02.2005) by *Proceeds of Crime (Amendment) Act 2005* (1/2005), s. 21, commenced on enactment.

Appeal against *section 39* order.

40.—(1) This section applies where an order for the forfeiture of cash (in this section known as "the *section 39* order") is made under *section 39* of this Act.

(2) Any party to the proceedings in which the *section 39* order is made (other than the Director of Public Prosecutions) may, before the end of the period of 30 days beginning with the date on which it is made, appeal in respect of the order to the High Court.

(3) An appeal under this section shall be by way of a rehearing.

(4) On an application made by the appellant to a judge of the Circuit Court at any time, the judge may order the release of so much of the cash to which the *section 39* order relates as he considers appropriate to enable the appellant to meet his legal expenses in connection with the appeal.

(5) When hearing an appeal under this section the High Court may make such order as it considers appropriate.

(6) If it upholds the appeal, the judge may order the release of the cash, or (as the case may be) the remaining cash, together with any accrued interest.

(7) *Section 39 (3)* of this Act shall apply in relation to a rehearing on an appeal under this section as it applies to proceedings under *section 39* of this Act.

Annotations

Modifications (not altering text):

C7 Section applied with modifications (30.07.2018) by *Criminal Justice (Corruption Offences) Act 2018* (9/2018), s. 22, S.I. No. 298 of 2018.

Application of sections 40, 41, 42 and 45 of Criminal Justice Act 1994 to seized property

22. Sections 40 (appeal against forfeiture order), 41 (interest on cash detained), 42 (procedure) and 45 (disposal of forfeited cash) of the Criminal Justice Act 1994 shall, with all necessary modifications, apply in relation to cash or any other seized property detained under section 20, or forfeited under section 21, as they apply to cash (within the meaning of Part VI of that Act) detained under section 38, or forfeited under section 39, of that Act.

C8 Section applied with modifications by *Prevention of Corruption (Amendment) Act 2001* (27/2001), s. 2C, as inserted (12.02.2005) by *Proceeds of Crime (Amendment) Act 2005* (23/2005), s. 23, commenced on enactment.

[Application of sections 40, 41, 42 and 45 of Act of 1994 to certain property

2C.—Sections 40 (appeal against forfeiture order), 41 (interest on cash detained), 42 (procedure) and 45 (disposal of forfeited cash) of the Act of 1994 shall apply in relation to cash and, as appropriate, to any other gift or consideration detained under section 2A, or forfeited under section 2B, of this Act as they apply in relation to cash detained or forfeited under section 38 or 39 of that Act.**]**

Interest.

41.—Cash seized under this Part of this Act and detained for more than forty-eight hours shall, unless required as evidence of an offence, be held in an interest-bearing account and the interest accruing on any such cash shall be added to that cash on its forfeiture or release.

Annotations

Modifications (not altering text):

C9 Section applied with modifications (30.07.2018) by *Criminal Justice (Corruption Offences) Act 2018* (9/2018), s. 22, S.I. No. 298 of 2018.

Application of sections 40, 41, 42 and 45 of Criminal Justice Act 1994 to seized property

22. Sections 40 (appeal against forfeiture order), 41 (interest on cash detained), 42 (procedure) and 45 (disposal of forfeited cash) of the Criminal Justice Act 1994 shall, with all necessary modifications, apply in relation to cash or any other seized property detained under section 20, or forfeited under section 21, as they apply to cash (within the meaning of Part VI of that Act) detained under section 38, or forfeited under section 39, of that Act.

C10 Section applied with modifications by *Prevention of Corruption (Amendment) Act 2001* (27/2001), s. 2C as inserted (12.02.2005) by *Proceeds of Crime (Amendment) Act 2005* (23/2005), s. 23, commenced on enactment.

[Application of sections 40, 41, 42 and 45 of Act of 1994 to certain property

2C.—Sections 40 (appeal against forfeiture order), 41 (interest on cash detained), 42 (procedure) and 45 (disposal of forfeited cash) of the Act of 1994 shall apply in relation to cash and, as appropriate, to any other gift or consideration detained under section 2A, or forfeited under section 2B, of this Act as they apply in relation to cash detained or forfeited under section 38 or 39 of that Act.**]**

Procedure.

42.—(1) An order under *section 38 (2)* of this Act shall provide for notice to be given to persons affected by the order.

(2) Provision may be made by rules of court with respect to applications or appeals to any court under this Part of this Act, for the giving of notice of such applications or appeals to persons affected, for the joinder of such persons as parties and generally with respect to the procedure under this Part of this Act before any court.

Annotations

Modifications (not altering text):

C11 Section applied with modifications (30.07.2018) by *Criminal Justice (Corruption Offences) Act 2018* (9/2018), s. 22, S.I. No. 298 of 2018.

Application of sections 40, 41, 42 and 45 of Criminal Justice Act 1994 to seized property

22. Sections 40 (appeal against forfeiture order), 41 (interest on cash detained), 42 (procedure) and 45 (disposal of forfeited cash) of the Criminal Justice Act 1994 shall, with all necessary modifications, apply in relation to cash or any other seized property detained under section 20, or forfeited under section 21, as they apply to cash (within the meaning of Part VI of that Act) detained under section 38, or forfeited under section 39, of that Act.

C12 Section applied with modifications by *Prevention of Corruption (Amendment) Act 2001* (27/2001), s. 2C as inserted (12.02.2005) by *Proceeds of Crime (Amendment) Act 2005* (23/2005), s. 23, commenced on enactment.

[Application of sections 40, 41, 42 and 45 of Act of 1994 to certain property

2C.—Sections 40 (appeal against forfeiture order), 41 (interest on cash detained), 42 (procedure) and 45 (disposal of forfeited cash) of the Act of 1994 shall apply in relation to cash and, as appropriate, to any other gift or consideration detained under section 2A, or forfeited under section 2B, of this Act as they apply in relation to cash detained or forfeited under section 38 or 39 of that Act.**]**

Interpretation of *Part VI*.

43.—F78**[**(1) In this Part of the Act—

"cash" includes notes and coins in any currency, postal orders, cheques of any kind (including travellers' cheques), bank drafts, bearer bonds and bearer shares;

"criminal conduct" means any conduct which—

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

(*b*) where the conduct occurs outside the State, constitutes an offence under the law of the state or territory concerned and would constitute an offence or more than one offence if it occurred within the State;

"exported" in relation to any cash, includes its being brought to any place in the State for the purpose of being exported;

"proceeds of crime" has the meaning given to that expression by section 1(1) (as amended by section 3 of the Proceeds of Crime (Amendment) Act 2005) of the Proceeds of Crime Act 1996.**]**

(2) In *section 38* of this Act "the prescribed sum" means such sum as may for the time being be prescribed for the purposes of that section by any regulations made under *section 44* of this Act.

Annotations

Amendments:

F78 Substituted (12.02.2005) by *Proceeds of Crime (Amendment) Act 2005* (1/2005), s. 22, commenced on enactment.

Prescribed sum for purposes of *section 38*.

44.—(1) The Minister may by regulations prescribe a sum for the purposes of *section 38* of this Act and in determining under that section whether an amount of foreign currency is not less than the prescribed sum that amount shall be converted at the prevailing rate of exchange.

(2) Where it is proposed to make regulations under *subsection (1)* of this section, a draft of the regulations shall be laid before each House of the Oireachtas and the regulations shall not be made until a resolution approving of such draft has been passed by each such House.

Annotations

Editorial Notes:

E40 Power pursuant to section exercised (3.08.2016) by *Criminal Justice Act 1994 (Section 44) Regulations 2016* (S.I. No. 436 of 2016), in operation as per reg. 2.

E41 Previous affecting provision: power pursuant to section exercised (14.06.1996) by *Criminal Justice Act, 1994 (Section 44) Regulations 1996* (S.I. No. 167 of 1996), in operation as per reg. 2; revoked (3.08.2016) by *Criminal Justice Act 1994 (Section 44) Regulations 2016* (S.I. No. 436 of 2016), reg. 4, in operation as per reg. 2.

Disposal of cash etc. forfeited under *section 39*.

45.—Any money representing cash which is forfeited under this Part of this Act or accrued interest thereon shall, following the payment of any expenses or remuneration that may have arisen in relation to such forfeiture, be paid into or disposed of for the benefit of the Exchequer in accordance with the directions of the Minister for Finance.

Annotations

Modifications (not altering text):

C13 Section applied with modifications (30.07.2018) by *Criminal Justice (Corruption Offences) Act 2018* (9/2018), s. 22, S.I. No. 298 of 2018.

Application of sections 40, 41, 42 and 45 of Criminal Justice Act 1994 to seized property

22. Sections 40 (appeal against forfeiture order), 41 (interest on cash detained), 42 (procedure) and 45 (disposal of forfeited cash) of the Criminal Justice Act 1994 shall, with all necessary modifications, apply in relation to cash or any other seized property detained under section 20, or forfeited under section 21, as they apply to cash (within the meaning of Part VI of that Act) detained under section 38, or forfeited under section 39, of that Act.

C14 Functions transferred and references to “Department of Finance” and “Minister for Finance” construed (29.07.2011) by *Finance (Transfer of Departmental Administration and Ministerial Functions) Order 2011* (S.I. No. 418 of 2011), arts. 2, 3, 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	Short Title	Provision

(1)	(2)	(3)
...	...	...
No. 15 of 1994	Criminal Justice Act 1994	Sections 22(2) and 45
...	...	...

The history of the Ministers concerned with Finance aspects of this Act can be traced as follows:

- Functions transferred and title of Minister for **Finance** changed to **Public Expenditure and Reform** (29.07.2011) by *Finance (Transfer of Departmental Administration and Ministerial Functions) Order 2011* (S.I. No. 418 of 2025);
- Title of Minister for **Public Expenditure and Reform** changed to **Public Expenditure, National Development Plan Delivery and Reform** (1.02.2023) by *Public Expenditure and Reform (Alteration of Name of Department and Title of Minister) Order 2023* (S.I. No. 19 of 2023), in operation as per art. 1(2);
- Title of Minister for **Public Expenditure, National Development Plan Delivery and Reform** changed to **Public Expenditure, Infrastructure, Public Service Reform and Digitalisation** (5.06.2025) by *Public Expenditure, National Development Plan Delivery and Reform (Alteration of Name of Department and Title of Minister) Order 2025* (S.I. No. 243 of 2025).

C15 Section applied with modifications by *Prevention of Corruption (Amendment) Act 2001* (27/2001), s. 2C, as inserted (12.02.2005) by *Proceeds of Crime (Amendment) Act 2005* (23/2005), s. 23, commenced on enactment.

[Application of sections 40, 41, 42 and 45 of Act of 1994 to certain property

2C. Sections 40 (appeal against forfeiture order), 41 (interest on cash detained), 42 (procedure) and 45 (disposal of forfeited cash) of the Act of 1994 shall apply in relation to cash and, as appropriate, to any other gift or consideration detained under section 2A, or forfeited under section 2B, of this Act as they apply in relation to cash detained or forfeited under section 38 or 39 of that Act.**]**

PART VII

INTERNATIONAL CO-OPERATION

External confiscation orders, etc.

46.—F79**[...]**

Annotations

Amendments:

F79 Repealed (1.09.2008) by *Criminal Justice (Mutual Assistance) Act 2008* (7/2008), s. 10, S.I. No. 338 of 2008, subject to transitional provision in s. 11.

Editorial Notes:

E42 Previous affecting provision: power pursuant to subs. (1) exercised (7.02.2006) by *Criminal Justice Act 1994 (Section 46(1)) Order 2006* (S.I. No. 66 of 2006); section repealed (1.09.2008) as per F-note above.

E43 Previous affecting provision: subs. (1)(aa) inserted (8.03.2005) by *Criminal Justice (Terrorist Offences) Act 2005* (2/2005), s. 33(a), commenced on enactment; section repealed (1.09.2008) as per F-note above.

E44 Previous affecting provision: subs. (5) amended (8.03.2005) by *Criminal Justice (Terrorist Offences) Act 2005* (2/2005), s. 33(b), commenced on enactment; section repealed (1.09.2008) as per F-note above.

E45 Previous affecting provision: power pursuant to subs. (1) exercised (5.01.2005) by *Criminal Justice Act 1994 (Section 46(1)) Order 2005* (S.I. No. 18 of 2005); section repealed (1.09.2008) as per F-note above.

E46 Previous affecting provision: power pursuant to subs. (1) exercised (30.04.2003) by *Criminal Justice Act 1994 (Section 46(1)) Order 2003* (S.I. No. 177 of 2003); section repealed (1.09.2008) as per F-note above.

E47 Previous affecting provision: power pursuant to subs. (1) exercised (23.04.2002) by *Criminal Justice Act 1994 (Section 46(1)) Order 2002* (S.I. No. 152 of 2002); section repealed (1.09.2008) as per F-note above.

E48 Previous affecting provision: power pursuant to subs. (1) exercised (22.07.1998) by *Criminal Justice Act, 1994 (Section 46(1)) (No. 2) Order 1998* (S.I. No. 259 of 1998); section repealed (1.09.2008) as per F-note above.

E49 Previous affecting provision: power pursuant to subs. (1) exercised (10.03.1998) by *Criminal Justice Act, 1994 (Section 46(1)) Order 1998* (S.I. No. 65 of 1998); section repealed (1.09.2008) as per F-note above.

E50 Previous affecting provision: power pursuant to subs. (1) exercised (18.11.1997) by *Criminal Justice Act, 1994 (Section 46(1)) (No. 3) Order 1997* (S.I. No. 463 of 1997); section repealed (1.09.2008) as per F-note above.

E51 Previous affecting provision: power pursuant to subs. (1) exercised (2.09.1997) by *Criminal Justice Act, 1994 (Section 46(1)) (No. 2) Order 1997* (S.I. No. 366 of 1997); section repealed (1.09.2008) as per F-note above.

E52 Previous affecting provision: power pursuant to subs. (1) exercised (4.03.1997) by *Criminal Justice Act, 1994 (Section 46(1)) Order 1997* (S.I. No. 104 of 1997); section repealed (1.09.2008) as per F-note above.

E53 Previous affecting provision: power pursuant to subs. (1) exercised (3.12.1996) by *Criminal Justice Act, 1994 (Section 46(1)) Order 1996* (S.I. No. 344 of 1996), in operation as per art. 2; section repealed (1.09.2008) as per F-note above.

E54 Previous affecting provision: power pursuant to subs. (6) exercised (3.12.1996) by *Criminal Justice Act, 1994 (Section 46(6)) Regulations 1996* (S.I. No. 343 of 1996), in operation as per reg. 1(2); section repealed (1.09.2008) as per F-note above.

External forfeiture orders, etc.

47.—F80**[**...**]**

Annotations

Amendments:

F80 Repealed (1.09.2008) by *Criminal Justice (Mutual Assistance) Act 2008* (7/2008), s. 10, S.I. No. 338 of 2008, subject to transitional provision in s. 11.

Editorial Notes:

E55 Previous affecting provision: power pursuant to subs. (1) exercised (7.02.2006) by *Criminal Justice Act 1994 (Section 47(1)) Order 2006* (S.I. No. 67 of 2006); section repealed (1.09.2008) as per F-note above.

E56 Previous affecting provision: subs. (5)(bb) inserted (8.03.2005) by *Criminal Justice (Terrorist Offences) Act 2005* (2/2005), s. 34, commenced on enactment; section repealed (1.09.2008) as per F-note above.

E57 Previous affecting provision: power pursuant to subs. (1) exercised (5.01.2005) by *Criminal Justice Act 1994 (Section 47(1)) Order 2005* (S.I. No. 19 of 2005); section repealed (1.09.2008) as per F-note above.

E58 Previous affecting provision: power pursuant to subs. (1) exercised (30.04.2003) by *Criminal Justice Act 1994 (Section 47(1)) Order 2003* (S.I. No. 178 of 2003); section repealed (1.09.2008) as per F-note above.

E59 Previous affecting provision: power pursuant to subs. (1) exercised (23.04.2002) by *Criminal Justice Act 1994 (Section 47(1)) Order 2002* (S.I. No. 153 of 2002); section repealed (1.09.2008) as per F-note above.

E60 Previous affecting provision: power pursuant to subs. (1) exercised (22.07.1998) by *Criminal Justice Act, 1994 (Section 47(1)) (No. 2) Order 1998* (S.I. No. 260 of 1998); section repealed (1.09.2008) as per F-note above.

E61 Previous affecting provision: power pursuant to subs. (1) exercised (10.03.1998) by *Criminal Justice Act, 1994 (Section 47(1)) Order 1998* (S.I. No. 66 of 1998); section repealed (1.09.2008) as per F-note above.

E62 Previous affecting provision: power pursuant to subs. (1) exercised (18.11.1997) by *Criminal Justice Act, 1994 (Section 47(1)) (No. 3) Order 1997* (S.I. No. 464 of 1997); section repealed (1.09.2008) as per F-note above.

E63 Previous affecting provision: power pursuant to subs. (1) exercised (2.09.1997) by *Criminal Justice Act, 1994 (Section 47(1)) (No. 2) Order 1997* (S.I. No. 367 of 1997); section repealed (1.09.2008) as per F-note above.

E64 Previous affecting provision: power pursuant to subs. (1) exercised (4.03.1997) by *Criminal Justice Act, 1994 (Section 47(1)) Order 1997* (S.I. No. 105 of 1997); section repealed (1.09.2008) as per F-note above.

E65 Previous affecting provision: power pursuant to subs. (1) exercised (3.12.1996) by *Criminal Justice Act, 1994 (Section 47(1)) Order 1996* (S.I. No. 342 of 1996), in operation as per art. 2; section repealed (1.09.2008) as per F-note above.

Proof of external order, etc.

48.—F81**[**...**]**

Annotations

Amendments:

F81 Repealed (1.09.2008) by *Criminal Justice (Mutual Assistance) Act 2008* (7/2008), s. 10, S.I. No. 338 of 2008.

Service in State of process issued outside State.

49.—F82**[**...**]**

Annotations

Amendments:

F82 Repealed (1.09.2008) by *Criminal Justice (Mutual Assistance) Act 2008* (7/2008), s. 10, S.I. No. 338 of 2008.

Service outside State of process issued in State.

50.—F83**[**...**]**

Annotations

Amendments:

F83 Repealed (1.09.2008) by *Criminal Justice (Mutual Assistance) Act 2008* (7/2008), s. 10, S.I. No. 338 of 2008.

Taking of evidence in State for use outside State.

51.—F84[...]

Annotations

Amendments:

F84 Repealed (1.09.2008) by *Criminal Justice (Mutual Assistance) Act 2008* (7/2008), s. 10, S.I. No. 338 of 2008.

Editorial Notes:

E66 Previous affecting provision: application of section extended (1.10.2004) by *Criminal Justice (Joint Investigation Teams) Act 2004* (20/2004), s. 7(8), S.I. No. 585 of 2004; section repealed (1.09.2008) as per F-note above.

Obtaining of evidence outside State for use in State.

52.—F85[...]

Annotations

Amendments:

F85 Repealed (1.09.2008) by *Criminal Justice (Mutual Assistance) Act 2008* (7/2008), s. 10, S.I. No. 338 of 2008.

Editorial Notes:

E67 Previous affecting provision: application of section extended (1.10.2004) by *Criminal Justice (Joint Investigation Teams) Act 2004* (20/2004), s. 7(7), S.I. No. 585 of 2004; section repealed (1.09.2008) as per F-note above.

Transfer of prisoner in State to give evidence or assist investigation outside State.

53.—F86[...]

Annotations

Amendments:

F86 Repealed (1.09.2008) by *Criminal Justice (Mutual Assistance) Act 2008* (7/2008), s. 10, S.I. No. 338 of 2008.

Transfer of prisoner outside State to give evidence or assist investigation in State.

54.—F87**[**...**]**

Annotations

Amendments:

F87 Repealed (1.09.2008) by *Criminal Justice (Mutual Assistance) Act 2008* (7/2008), s. 10, S.I. No. 338 of 2008.

Search, etc. for material relevant to investigation outside State.

55.—F88**[**...**]**

Annotations

Amendments:

F88 Repealed (1.09.2008) by *Criminal Justice (Mutual Assistance) Act 2008* (7/2008), s. 10, S.I. No. 338 of 2008.

Editorial Notes:

E68 Previous affecting provision: power pursuant to subs. (1) exercised (7.02.2006) by *Criminal Justice Act, 1994 (Section 55(1)) Order 2006* (S.I. No. 68 of 2006); section repealed (1.09.2008) as per F-note above.

E69 Previous affecting provision: subs. (2) substituted (8.03.2005) by *Criminal Justice (Terrorist Offences) Act 2005* (2/2005), s. 35, commenced on enactment; section repealed (1.09.2008) as per F-note above.

E70 Previous affecting provision: power pursuant to subs. (1) exercised (5.01.2005) by *Criminal Justice Act, 1994 (Section 55(1)) Order 2005* (S.I. No. 20 of 2005); section repealed (1.09.2008) as per F-note above.

E71 Previous affecting provision: application of subs. (4) extended (1.10.2004) by *Criminal Justice (Joint Investigation Teams) Act 2004* (20/2004), s. 7(9), S.I. No. 585 of 2004; section repealed (1.09.2008) as per F-note above.

E72 Previous affecting provision: power pursuant to subs. (1) exercised (30.04.2003) by *Criminal Justice Act, 1994 (Section 55(1)) Order 2003* (S.I. No. 179 of 2003); section repealed (1.09.2008) as per F-note above.

E73 Previous affecting provision: power pursuant to subs. (1) exercised (23.04.2002) by *Criminal Justice Act 1994 (Section 55(1)) Order 2002* (S.I. No. 154 of 2002); section repealed (1.09.2008) as per F-note above.

E74 Previous affecting provision: power pursuant to subs. (1) exercised (22.07.1998) by *Criminal Justice Act, 1994 (Section 55(1)) Order, 1998* (S.I. No. 261 of 1998); section repealed (1.09.2008) as per F-note above.

E75 Previous affecting provision: power pursuant to subs. (1) exercised (2.09.1997) by *Criminal Justice Act, 1994 (Section 55(1)) Order 1997* (S.I. No. 368 of 1997); section repealed (1.09.2008) as per F-note above.

E76 Previous affecting provision: subs. (4) substituted (4.03.1997) by *Criminal Justice (Miscellaneous Provisions) Act 1997* (4/1997), s. 15(a), commenced on enactment; section repealed (1.09.2008) as per F-note above.

E77 Previous affecting provision: power pursuant to subs. (1) exercised (3.12.1996) by *Criminal Justice Act, 1994 (Section 55(1)) Order 1996* (S.I. No. 341 of 1996), in operation as per art. 2; section repealed (1.09.2008) as per F-note above.

Provision of co-operation for international war crimes tribunals etc.

56.—F89**[**...**]**

Annotations

Amendments:

F89 Repealed (10.11.1998) by *International War Crimes Tribunals Act 1998* (40/1998), s. 38, commenced on enactment.

F90**[**Revenue offences.

56A.—F91**[**...**]]**

Annotations

Amendments:

F90 Inserted (4.03.1997) by *Criminal Justice (Miscellaneous Provisions) Act 1997* (4/1997), s. 15(b), commenced on enactment.

F91 Repealed (1.09.2008) by *Criminal Justice (Mutual Assistance) Act 2008* (7/2008), s. 10, S.I. No. 338 of 2008.

Editorial Notes:

E78 Previous affecting provision: section amended (1.08.2002) by *Criminal Justice (Theft and Fraud Offences) Act 2001* (50/2001), s. 22, S.I. No. 252 of 2002; section repealed (1.09.2008) as per F-note above.

PART VIII

SUPPLEMENTARY

Disclosure of information.

57.—(1) F92**[**...**]**

F93**[**(1A) F92**[**...**]]**

(2) F92**[**...**]**

(3) F92**[**...**]**

(4) F92**[**...**]**

(5) F92**[**...**]**

(6) F92**[**...**]**

(7) Where a person or body—

(*a*) F92**[**...**]**

(*b*) discloses in good faith to a member of the Garda Síochána or any person concerned F94**[**in the investigation or prosecution of a drug trafficking offence, an offence of financing terrorism or an offence in respect of which a confiscation order might be made under *section 9* of this Act**]** a suspicion, or any matter on which such a suspicion is based, that any property—

(i) has been obtained as a result of or in connection with the commission of any such offence, or

(ii) derives from property so obtained,

the disclosure shall not be treated as a breach of any restriction upon the disclosure of information imposed by statute or otherwise and shall not involve the person or body making the disclosure (including their directors, employees and officers) in liability of any kind.

Annotations

Amendments:

F92 Repealed (15.07.2010) by *Criminal Justice (Money Laundering and Terrorist Financing) Act 2010* (6/2010), s. 4(1), S.I. No. 342 of 2010.

F93 Inserted (30.07.1996) by *Disclosure of Certain Information For Taxation and Other Purposes Act 1996* (25/1996), s. 3, commenced on enactment.

F94 Substituted (8.03.2005) by *Criminal Justice (Terrorist Offences) Act 2005* (2/2005), s. 36(c), commenced on enactment.

Editorial Notes:

E79 Previous affecting provision: subss. (1), (2) substituted (8.03.2005) by *Criminal Justice (Terrorist Offences) Act 2005* (2/2005), s. 36(a), (b), commenced on enactment; subsections repealed (15.07.2010) as per F-note above.

E80 Previous affecting provision: subss. (1), (2), (3) amended (1.05.2003) by *Central Bank and Financial Services Authority of Ireland Act 2003* (12/2003), s. 35(1) and sch. 1 part 17, S.I. No. 160 of 2003; subsections repealed (15.07.2010) as per F-note above.

F95**[**Designation of certain states or territorial units.

57A.—F96**[**...**]]**

Annotations

Amendments:

F95 Inserted (19.12.2001) by *Criminal Justice (Theft and Fraud Offences) Act 2001* (50/2001), s. 23, commenced on enactment as per s. 1(3).

F96 Repealed (15.07.2010) by *Criminal Justice (Money Laundering and Terrorist Financing) Act 2010* (6/2010), s. 4(1), S.I. No. 342 of 2010.

Editorial Notes:

E81 Previous affecting provision: power pursuant to section exercised (4.04.2005) by *Criminal Justice Act 1994 (Section 57A) (Revocation) Order 2005* (S.I. No. 175 of 2005), in operation as per art. 2; section repealed (15.07.2010) as per F-note above.

E82 Previous affecting provision: power pursuant to section exercised (16.02.2004) by *Criminal Justice Act 1994 (Section 57A) Order 2004* (S.I. No. 52 of 2004), in operation as per art. 2; revoked (4.04.2005) by *Criminal Justice Act 1994 (Section 57A) (Revocation) Order 2005* (S.I. No. 175 of 2005), art. 3, in operation as per art. 2.

E83 Previous affecting provision; power pursuant to subs. (9) exercised (4.06.2003) by *Criminal Justice Act 1994 (Section 57A) (Revocation) Order 2003* (S.I. No. 208 of 2003), in operation as per art. 1(2); section repealed (15.07.2010) as per F-note above.

E84 Previous affecting provision: power pursuant to section exercised (2.04.2002) by *Criminal Justice Act 1994 (Section 57A) Order 2002* (S.I. No. 101 of 2002), in operation as per art. 2; revoked (4.04.2005) by *Criminal Justice Act 1994 (Section 57A) (Revocation) Order 2005* (S.I. No. 175 of 2005), art. 3, in operation as per art. 2.

Offences of prejudicing investigation.

58.—(1) Where, in relation to F97**[**an investigation into drug trafficking, into whether a person holds funds subject to confiscation or into whether a person has benefited from an offence in respect of which a confiscation order might be made**]**, an order under *section 63* of this Act has been made, or has been applied for and has not been refused, or a warrant under *section 55* or *64* of this Act has been issued, a person who, knowing or suspecting that the investigation is taking place, makes any disclosure which is likely to prejudice the investigation shall be guilty of an offence.

(2) F98**[**...**]**

(3) In proceedings against a person for an offence under this section, it is a defence for that person to prove—

(*a*) that he did not know or suspect that the disclosure to which the proceedings relate was likely to prejudice the investigation, or

(*b*) that he had lawful authority or reasonable excuse for making the disclosure.

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

(*a*) on summary conviction, to a fine not exceeding £1,000 or to imprisonment for a term not exceeding 12 months or to both, or

(*b*) on conviction on indictment, to a fine or to imprisonment for a term not exceeding 5 years or to both.

Annotations

Amendments:

F97 Substituted (8.03.2005) by *Criminal Justice (Terrorist Offences) Act 2005* (2/2005), s. 37(a), commenced on enactment.

F98 Repealed (15.07.2010) by *Criminal Justice (Money Laundering and Terrorist Financing) Act 2010* (6/2010), s. 4(1), S.I. No. 342 of 2010.

Editorial Notes:

E85 A fine of £1,000 converted (1.01.1999) to €1,269.73. This translates into a class C fine, not greater than €2,500, as provided (4.01.2011) by *Fines Act 2010* (8/2010), ss. 3, 6(2) and table ref. no. 1, S.I. No. 662 of 2010.

E86 Previous affecting provision: subs. (2) amended (8.03.2005) by *Criminal Justice (Terrorist Offences) Act 2005* (2/2005), s. 37(b), commenced on enactment; subsection repealed (15.07.2010) as per F-note above.

Offences by bodies corporate.

59.—(1) Where an offence under this Act has been committed by a body corporate and is proved to have been committed with the consent or connivance of or to be attributable to any neglect on the part of a person, being a director, manager, secretary or other officer of the body corporate, or a person who was purporting to act in any such capacity, that person, as well as the body corporate, shall be guilty of the offence and shall be liable to be proceeded against and punished accordingly.

(2) Where the affairs of a body corporate are managed by its members, *subsection (1)* of this section shall apply in relation to the acts and defaults of a member in connection with his functions of management as if he were a director or manager of the body corporate.

Voidance of dispositions designed to frustrate confiscation, etc.

60.—Where any property of whatever kind and wherever situated, or any interest in such property, becomes subject to confiscation, forfeiture or any measure of F99**[**restraint (including a freezing order)**]** or control by virtue of any provision of this Act (including any provision for giving effect to orders made under the law of any country or territory outside the State) or of any action taken under any such provision, no purported disposition of the property or interest, and no other action purporting to be taken in respect of it, by or on behalf of any owner or other person having or claiming to have any interest in it (whether as beneficial owner or trustee or in any other capacity) in reliance on the law of any country or territory outside the State shall have effect so as to prevent the confiscation, forfeiture or measure from taking effect as provided by this Act.

Annotations

Amendments:

F99 Substituted (1.09.2008) by *Criminal Justice (Mutual Assistance) Act 2008* (7/2008), s. 105(f), S.I. No. 338 of 2008.

Modifications (not altering text):

C16 Section applied with modifications (31.10.2006) by *International Criminal Court Act 2006* (30/2006), s. 38(14), commenced on enactment.

Freezing orders

38.—(1) This section applies where the Minister receives a request from the International Criminal Court under Article 93.1(k) to freeze the property of a person, including any articles used in the commission of **[**a crime within the jurisdiction of the International Criminal Court**]**, for the purpose of its eventual forfeiture.

…

(14) Section 60 (voidance of dispositions designed to frustrate confiscation, etc.) of the Act of 1994 shall have effect as if the references to confiscation included references to a freezing order.

Forfeiture orders.

61.—(1) Subject to the following provisions of this section, where a person is convicted of an offence, and—

(*a*) the court by or before which he is convicted is satisfied that any property which has been lawfully seized from him or which was in his possession or under his control at the time when he was apprehended for the offence or when a summons in respect of it was issued—

(i) has been used for the purpose of committing, or facilitating the commission of, any offence, or

(ii) was intended by him to be used for that purpose,

or

F100**[**(*aa*) in the case of a relevant offence, the court by or before which he or she is convicted is satisfied that any property—

(i) has been used for the purpose of committing, or facilitating the commission of, any offence, or

(ii) was intended by him or her to be used for that purpose, or**]**

(*b*) the offence, or an offence which the court has taken into consideration in determining his sentence, consists of unlawful possession of property which—

(i) has been lawfully seized from him, or

(ii) was in his possession or under his control at the time when he was apprehended for the offence of which he has been convicted or when a summons in respect of that offence was issued,

the court may make an order under this section (referred to in this Act as a "forfeiture order") in respect of that property, and may do so whether or not it also deals with the offender in respect of the offence in any other way.

F101**[**(1A) Where—

(*a*) a person has been convicted of an offence under section 3 or 4 of the Explosive Substances Act, 1883, section 15 of the Firearms Act, 1925, F102**[**section 27A of the Firearms Act 1964 or section 6 of the Act of 2005**]**, and

(*b*) a forfeiture order may be made in the case of that person by virtue of subsection (1) of this section in respect of property to which that subsection applies,

the court shall, subject to *subsection (5)* of this section, make the forfeiture order, unless, having regard to the matters mentioned in *subsection (2)* of this section and to the nature and degree of seriousness of the offence of which the person has been convicted, it is satisfied that there would be a serious risk of injustice if it made the order.**]**

(2) In considering whether to make a forfeiture order in respect of any property a court shall have regard—

(*a*) to the value of the property, and

(*b*) to the likely financial and other effects on the offender of the making of the order (taken together with any other order that the court contemplates making).

(3) Facilitating the commission of an offence shall be taken for the purposes of this section to include the taking of any steps after it has been committed for the purpose of disposing of any property to which the offence relates or of avoiding, or enabling any other person to avoid, apprehension or detection.

(4) An order under this section shall operate to deprive the offender of his rights, if any, in the property to which it relates, and the property shall (if not already in their possession) be taken into the possession of the Garda Síochána.

(5) A court shall not order property to be forfeited under this section if a person claiming to be the owner of it or otherwise interested in it applies to be heard by the court, unless an opportunity has been given to him to show cause why the order should not be made.

F101**[**(5A) A court may, in making a forfeiture order, include such provisions in that order, or, as the case may require, may make an order supplemental to that order that contains such provisions, as appear to it to be necessary to protect any interest in the property, the subject of the forfeiture order, of a person other than the offender.**]**

(6) An order under this section shall not take effect until the ordinary time for instituting an appeal against the conviction or order concerned has expired or, where such an appeal is instituted, until it or any further appeal is finally decided or abandoned or the ordinary time for instituting any further appeal has expired.

(7) The Police Property Act, 1897, shall apply, with the following modifications, to property which is in the possession of the Garda Síochána by virtue of this section, that is to say:

(*a*) no application shall be made under section 1 (1) of that Act by any claimant of the property after the expiration of 6 months from the date on which the order in respect of the property was made under this section, and (*b*) no such application shall succeed unless the claimant satisfies the court either that he had not consented to the offender having possession of the property or that he did not know, and had no reason to suspect, that the property was likely to be used for a purpose mentioned in *subsection (1)* of this section.

(8) In relation to property which is in the possession of the Garda Síochána by virtue of this section, the power to make regulations under section 2 (1) of the Police Property Act, 1897 (disposal of property in cases where the owner of the property has not been ascertained etc.), shall include power to make regulations for disposal in cases where no application by a claimant of the property has been made within the period specified in *subsection (7) (a)* of this section or no such application has succeeded.

(9) Nothing in this section shall affect the provisions of any enactment whereby property is, or may be ordered to be, forfeited as a result of a conviction for an offence.

Annotations

Amendments:

F100 Inserted (28.11.2017) by *European Union (Freezing and Confiscation of Instrumentalities and Proceeds of Crime) Regulations 2017* (S.I. No. 540 of 2017), reg. 15.

F101 Inserted (3.09.1998) by *Offences Against the State (Amendment) Act 1998* (39/1998), s. 17(a), (b), commenced on enactment.

F102 Substituted (8.03.2005) by *Criminal Justice (Terrorist Offences) Act 2005* (2/2005), s. 38, commenced on enactment.

Modifications (not altering text):

C17 Application of section extended (1.09.2008) by *Criminal Justice (Mutual Assistance) Act 2008* (7/2008), s. 60(9), S.I. No. 338 of 2008.

Forfeiture co-operation order

60.—(1) The Central Authority, on receipt of an external forfeiture order and accompanying documents, may cause an application to be made to the High Court for an order (a “forfeiture co-operation order”) for the forfeiture of realisable property in the State to which the external forfeiture order relates.

…

(9) This section applies to any property which is in the possession of the Garda Síochána under section 61(4) of the Act of 1994.

Forfeiture for drug offences.

62.—Section 30 (1) of the Misuse of Drugs Act, 1977 (forfeiture on conviction of an offence under that Act) is hereby amended by the substitution therefor of the following subsection:

> “(1) Subject to subsection (2) of this section, a court by which a person is convicted of an offence under this Act or a drug trafficking offence (within the meaning of the *Criminal Justice Act, 1994*), may order anything shown to the satisfaction of the court to relate to the offence to be forfeited and either destroyed or dealt with in such other manner as the court thinks fit.”.

F103[Order to make material available.

63.—(1) For the purposes of an investigation into whether a person has engaged in criminal conduct or criminal proceedings in relation thereto, a member of the Garda Síochána may apply for an order under *subsection (3)* of this section in relation to any particular material or material of a particular description to a judge of the District Court for the district where the material is situated.

(2) On such an application the judge may make an order under *subsection (3)* of this section, if satisfied—

(*a*) that there are reasonable grounds for suspecting that the person has engaged in criminal conduct,

(*b*) that the material concerned is likely to be of substantial value (whether by itself or together with other material) for the purposes of such investigation or proceedings, and

(*c*) that there are reasonable grounds for believing that material should be produced or that access to it should be given, having regard to the benefit likely to accrue to the investigation or proceedings and any other relevant circumstances.

(3) An order under this subsection—

(*a*) shall require any person who appears to the judge to be in possession of the material—

(i) to produce it to a named member of the Garda Síochána so that he or she may take it away, or

(ii) to give the member access to it within 7 days, unless it appears to the judge that another period would be appropriate in the particular circumstances of the case,

(*b*) may, if the order relates to material at any place and on application by the member concerned, require any person who appears to the judge to be entitled to grant entry to the place to allow the member to enter it to obtain access to the material,

(*c*) shall authorise the member, if the person so required to grant entry to the place does not do so—

(i) to enter the place, accompanied by such other members or persons or both as the member thinks necessary, on production if so requested of the order and, if necessary, by the use of reasonable force,

(ii) to search the place and any persons present there,

(iii) to take away the material, and

(iv) to take such other steps as appear to the member to be necessary for preserving the material and preventing interference with it.

(4) Where the material consists of information contained in a computer, an order under *subsection (3)* of this section shall have effect as an order to produce the material, or to give access to it, in a form which is legible and comprehensible or can be made so and in which it can be taken away.

(5) Such an order—

(*a*) in so far as it may empower a member to take away a document or to be given access to it, shall authorise him or her to make a copy of it and to take the copy away,

(b) shall not confer any right to production of, or access to, any material subject to legal privilege, and

(c) subject to *paragraph (b)* of this subsection and *subsection (10)* of this section, shall have effect notwithstanding any other obligation as to secrecy or other restriction on disclosure of information imposed by statute or otherwise.

(6) Any material taken away by a member under this section may be retained by him or her for use as evidence in any proceedings.

(7) A judge of the District Court may at a sitting of the Court vary or discharge an order under this section on the application of a member or any person to whom the order relates.

(8) A member searching a place under the authority of an order under this section may—

(*a*) require any person present at the place where the search is being carried out to give his or her name and address to the member, and

(*b*) arrest without warrant any person who—

(i) obstructs or attempts to obstruct the member in the carrying out of his or her duties,

(ii) fails to comply with a requirement under *paragraph (a)* of this subsection, or

(iii) gives a name or address which the member has reasonable cause to believe is false or misleading.

(9) A person who—

(*a*) obstructs or attempts to obstruct a member acting under the authority of an order under this section,

(*b*) fails to comply with a requirement under *subsection (3)(a)* of this section, or

(*c*) gives a false or misleading name or address to a member,

shall be guilty of an offence and liable on summary conviction to a fine not exceeding €2,500 or imprisonment for a term not exceeding 6 months or both.

(10) Where—

(*a*) material has been supplied to a Government department or other authority by or on behalf of the government of another state, and

(*b*) an undertaking was given that the material would be used only for a particular purpose or purposes,

an order under *subsection (3)* of this section shall not have the effect of requiring or permitting the production of, or the giving of access to, the material for any other purpose without the consent of that government.

(11) In this section—

"criminal conduct" means—

(*a*) drug trafficking,

(*b*) the commission of an indictable offence or more than one such offence,

(*c*) holding funds subject to confiscation,

(*d*) benefiting from—

(i) drug trafficking,

(ii) an indictable offence or more than one such offence,

(iii) assets or proceeds deriving from criminal conduct or the receipt or control of such assets or proceeds, including conduct which occurs outside the State and which would constitute an indictable offence or more than one such offence—

(I) if it occurred in the State, and

(II) if it constituted an offence or more than one such offence under the law of the state or territory concerned.**]**

Annotations

Amendments:

F103 Substituted (1.09.2008) by *Criminal Justice (Mutual Assistance) Act 2008* (7/2008), s. 105(g), S.I. No. 338 of 2008. A fine of €2,500 translates into a class C fine, not greater than €2,500, as provided (4.01.2011) by *Fines Act 2010* (8/2010), ss. 3, 6(3), table ref. no. 1, S.I. No. 662 of 2010.

Modifications (not altering text):

C18 Exercise of powers of District Court judge outside district court district extended (1.09.2008) by *Criminal Justice (Mutual Assistance) Act 2008* (7/2008), s. 108, S.I. No. 338 of 2008.

Exercise of powers by judge of District Court outside district court district

108.—Section 32A of the Courts (Supplemental Provisions) Act 1961 applies, with any necessary modifications, in relation to the exercise by a judge of the District Court of a power conferred by section 74(8), 75(9) **[**, 79A(5) or (16)**]** or 87 of this Act or under subsection (2) of section 63 (as substituted by section 105(g) of this Act) of the Act of 1994.

Editorial Notes:

E87 Previous affecting provision: subss. (1), (4)(a) substituted (8.03.2005) by *Criminal Justice (Terrorist Offences) Act 2005* (2/2005), s. 39(a), (b), commenced on enactment.

E88 Previous affecting provision: application of section construed (10.11.1998) by *International War Crimes Tribunals Act 1998* (40/1998), s. 29, commenced on enactment; section substituted (1.09.2008) as per F-note above.

F104**[**Furnishing of certain information by Revenue Commissioners, etc.

63A.—(1) In this section—

"relevant investigation" means an investigation of a kind referred to in *subsection (1)* of *section 63* of this Act;

"relevant person" means—

(*a*) a member of the Garda Síochána not below the rank of Chief Superintendent, or

(*b*) the head of any body, or any member of that body nominated by the head of the body, being a body established by or under statute or by the Government, the purpose or one of the principal purposes of which is—

(i) the identification of the assets of persons which derive or are suspected to derive, directly or indirectly, from criminal activity,

(ii) the taking of appropriate action under the law to deprive or to deny those persons of the assets or the benefit of such assets, in whole or in part, as may be appropriate, and

(iii) the pursuit of any investigation or the doing of any other preparatory work in relation to any proceedings arising from the objectives mentioned in *subparagraphs (i)* and *(ii)*.

(2) If, having regard to information obtained from a relevant person or otherwise, the Revenue Commissioners have reasonable grounds—

(*a*) for suspecting that a person may have derived profits or gains from an unlawful source or activity, and

(*b*) for forming the opinion that—

(i) information in their possession is likely to be of value to a relevant investigation which may be, or may have been, initiated, and

(ii) it is in the public interest that the information should be produced or that access to it should be given, then, the Revenue Commissioners shall, subject to *subsection (4)* of this section and notwithstanding any obligation as to secrecy or other restriction upon disclosure of information imposed by or under any statute or otherwise, produce, or provide access to, such information to a relevant person.

(3) (*a*) The Revenue Commissioners may authorise any officer of the Revenue Commissioners serving in a grade not lower than that of Principal Officer or its equivalent to perform any acts and discharge any functions authorised by this section to be performed or discharged by the Revenue Commissioners and references in this section, other than in this subsection, to the Revenue Commissioners shall, with any necessary modifications, be construed as including references to an officer so authorised.

(*b*) The Revenue Commissioners may by notice in writing revoke an authorisation given by them under this section, without prejudice to the validity of anything previously done thereunder.

(*c*) In any proceedings arising out of a relevant investigation, a certificate signed by a Revenue Commissioner or an officer authorised under *paragraph (a)* of this subsection, as the case may be, certifying that information specified in the certificate has been produced to or access to such information has been provided to a relevant person shall, unless the contrary is proved, be evidence without further proof of the matters stated therein or of the signature thereon.

(4) Where information has been supplied to the Revenue Commissioners by or on behalf of the government of another state in accordance with an undertaking (express or implied) on the part of the Revenue Commissioners that the material will be used only for a particular purpose or purposes, no action under this section shall have the effect of requiring or permitting the production of, or the provision of access to, the information for a purpose other than one permitted in accordance with the undertaking and the information shall not, without the consent of the other state, be further disclosed or used otherwise than in accordance with the undertaking.**]**

Annotations

Amendments:

F104 Inserted (30.07.1996) by *Disclosure of Certain Information For Taxation and Other Purposes Act 1996* (25/1996), s. 1, commenced on enactment.

Authority for search.

64.—F105**[**(1) A member of the Garda Síochána may apply to a judge of the District Court for a warrant under this section in relation to specified premises for the purposes of an investigation into any of the following matters:

(*a*) drug trafficking;

(*b*) the commission of an offence of financing terrorism;

(*c*) the commission of an offence under *section 31* of this Act;

(*d*) whether a person has benefited from drug trafficking;

(*e*) whether a person holds funds subject to confiscation;

(*f*) whether a person has benefited from F106**[**an offence in respect of which a confiscation order might be made under *section 8F* or *9***]** of this Act.**]**

(2) On an application being made under *subsection (1)* of this section, the judge may issue a warrant authorising a specified member of the Garda Síochána, accompanied by such other F107**[**persons**]** as the member thinks necessary, to enter, by force if necessary, and search the premises if he is satisfied—

(*a*) that an order made under *section 63* of this Act in relation to material on the premises has not been complied with, or (*b*) that the conditions in *subsection (3)* of this section are fulfilled, or

(*c*) that the conditions in *subsection (4)* of this section are fulfilled.

(3) The conditions referred to in *subsection (2) (b)* of this section are—

F105[(*a*) that there are reasonable grounds for suspecting that a specified person—

(i) has carried on drug trafficking,

(ii) has committed an offence of financing terrorism,

(iii) has committed an offence under *section 31* of this Act,

(iv) has benefited from drug trafficking,

(v) holds funds subject to confiscation, or

(vi) has benefited from F106[an offence in respect of which a confiscation order might be made under *section 8F* or *9*], and]

(*b*) that the conditions in *section 63* *(4) (b)* and (*c*) of this Act are fulfilled in relation to any material on the premises, and

(*c*) that it would not be appropriate to make an order under that section in relation to the material because—

(i) it is not practicable to communicate with any person entitled to produce the material, or

(ii) it is not practicable to communicate with any person entitled to grant access to the material or entitled to grant entry to the premises on which the material is situated, or

(iii) the investigation for the purpose of which the application is made might be seriously prejudiced unless a member of the Garda Síochána could secure immediate access to the material.

(4) The conditions referred to in *subsection (2) (c)* of this section are—

F105[(*a*) that there are reasonable grounds for suspecting that a specified person—

(i) has carried on drug trafficking,

(ii) has committed an offence of financing terrorism,

(iii) has committed an offence under *section 31* of this Act,

(iv) has benefited from drug trafficking,

(v) holds funds subject to confiscation, or

(vi) has benefited from F106[an offence in respect of which a confiscation order might be made under *section 8F* or *9*], and

(*b*) that there are reasonable grounds for suspecting that there is on the premises material that—

(i) relates to the specified person or to—

(I) drug trafficking,

(II) an offence of financing terrorism,

(III) an offence under *section 31* of this Act, or

(IV) F106[an offence in respect of which a confiscation order might be made under *section 8F* or *9*] of this Act, and

(ii) is likely to be of substantial value (whether by itself or together with other material) to the investigation for the purpose of which the application is made, and

(iii) cannot be particularised at the time of the application, and**]**

(*c*) that—

(i) it is not practicable to communicate with any person entitled to grant entry to the premises, or

(ii) entry to the premises will not be granted unless a warrant is produced, or

(iii) the investigation for the purpose of which the application is made might be seriously prejudiced unless a member of the Garda Síochána arriving at the premises could secure immediate entry to them.

(5) Where a member of the Garda Síochána has entered premises in the execution of a warrant issued under this section, he may seize and retain any material, other than items subject to legal privilege, which is likely to be of substantial value (whether by itself or together with other material) to the investigation for the purpose of which the warrant was issued.

Annotations

Amendments:

F105 Substituted (8.03.2005) by *Criminal Justice (Terrorist Offences) Act 2005* (2/2005), s. 40(a)-(c), commenced on enactment.

F106 Substituted (28.11.2017) by *European Union (Freezing and Confiscation of Instrumentalities and Proceeds of Crime) Regulations 2017* (S.I. No. 540 of 2017), reg. 16.

F107 Substituted (30.07.1996) by *Disclosure of Certain Information for Taxation and Other Purposes Act 1996* (25/1996), s. 4, commenced on enactment.

Compensation.

65.—(1) F108**[**If proceedings are instituted against a person for a drug trafficking offence, an offence of financing terrorism, an offence in respect of which a F109**[**confiscation order might be made under *section 9*, a relevant offence**]**, or for more than one of any of those offences,**]** and either—

(*a*) the proceedings do not result in his conviction for any such offence, or

(*b*) where he is convicted of one or more such offences—

(i) the conviction or convictions concerned are quashed, or

(ii) he is pardoned by the President in respect of the conviction or convictions concerned,

the High Court may, on an application by a person who held property which was realisable property, order compensation to be paid to the applicant if, having regard to all the circumstances, it considers it appropriate to make such an order.

(2) The court shall not order compensation to be paid in any case under this section unless the court is satisfied—

(*a*) that there has been some serious default on the part of a person concerned in the investigation or prosecution of the offence concerned, and

(*b*) that the applicant has suffered loss in consequence of anything done in relation to the property by or in pursuance of an order under this Act.

(3) The court shall not order compensation to be paid under this section in any case where it appears to the court that the proceedings would have been instituted or continued even if the serious default had not occurred.

(4) The court may order compensation to be paid under this section to a person with an interest in property affected by a confiscation order or a F110[freezing order] notwithstanding that he is not the person who was the subject of the relevant investigation or prosecution.

F111[(4A) The court may order compensation to be paid under this section to a person with an interest in property affected by an order made under *section 35*, *51*, or *60* or executed under section 51A or 60D of the Criminal Justice (Mutual Assistance) Act 2008—

(*a*) notwithstanding that he or she is not the person who was the subject of the relevant investigation, and

(*b*) only if the court is satisfied—

(i) that there has been some serious default on the part of a person concerned in the carrying out of that order on behalf of the State, and

(ii) that the applicant has suffered loss in consequence of anything done in relation to the property by or in pursuance of that order.]

(5) The compensation to be paid under this section shall be such amount as the court thinks just in all the circumstances of the case.

Annotations

Amendments:

F108 Substituted (8.03.2005) by *Criminal Justice (Terrorist Offences) Act 2005* (2/2005), s. 41, commenced on enactment.

F109 Substituted (28.11.2017) by *European Union (Freezing and Confiscation of Instrumentalities and Proceeds of Crime) Regulations 2017* (S.I. No. 540 of 2017), reg. 17.

F110 Substituted (1.09.2008) by *Criminal Justice (Mutual Assistance) Act 2008* (7/2008), s. 105(a), S.I. No. 338 of 2008.

F111 Inserted (1.02.2016, 23.09.2019) by *Criminal Justice (Mutual Assistance) (Amendment) Act 2015* (40/2015), s. 34, S.I. Nos. 11 of 2016, 468 of 2019.

Compensation, etc. where absconder is acquitted.

66.—(1) This section applies where—

(*a*) the High Court has made a confiscation order in the exercise of its powers under *section 13 (4)* of this Act, and

(*b*) the defendant is subsequently tried for the offence or offences concerned and acquitted on all counts.

(2) The court by which the defendant is acquitted shall cancel the confiscation order.

(3) The High Court may, on the application of a person who held property which was realisable property, order compensation to be paid to the applicant if it is satisfied that the applicant has suffered loss as a result of the making of the confiscation order.

(4) The amount of compensation to be paid under this section shall be such as the court considers just in all the circumstances of the case.

(5) Where the court cancels a confiscation order under this section it may make such consequential or incidental order as it considers appropriate in connection with the cancellation.

Power to discharge confiscation order and order compensation when absconder returns.

67.—(1) This section applies where—

(*a*) the High Court has made a confiscation order by virtue of *section 13 (4)* of this Act in relation to an absconder,

(*b*) the defendant has ceased to be an absconder, and

(*c*) *section 66* of this Act does not apply.

(2) The High Court may, on the application of the defendant, cancel the confiscation order if it is satisfied that—

(*a*) there has been undue delay in continuing the proceedings in respect of which the power under *section 13 (4)* of this Act was exercised; or

(*b*) the Director of Public Prosecutions does not intend to proceed with the prosecution.

(3) Where the High Court cancels a confiscation order under this section it may, on the application of a person who held property which was realisable property, order compensation to be paid to the applicant if it is satisfied that the applicant has suffered loss as a result of the making of the confiscation order.

(4) The amount of compensation to be paid under this section shall be such as the court considers just in all the circumstances of the case.

(5) Where the court cancels a confiscation order under this section it may make such consequential or incidental order as it considers appropriate in connection with the cancellation.

Expenses.

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

Section 35.

FIRST SCHEDULE

Enforcement Powers in Respect of Ships

Preliminary

1. (1) In this Schedule—

"an enforcement officer" means—

(*a*) a member of the Garda Síochána,

(*b*) an officer of customs and excise,

(*c*) a member of the Naval Service of the Defence Forces not below the rank of petty officer, and

(*d*) any other person of a description specified in an order made for the purposes of this Schedule by the Minister;

"the ship" means the ship in relation to which the powers conferred by this Schedule are exercised.

(2) An order under this Schedule (including an order made under this subparagraph) may be amended or revoked by the Minister.

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

Power to stop, board, divert and detain a ship

2. (1) An enforcement officer may stop a ship, board it and, if he thinks it necessary for the exercise of his functions, require it to be taken to a port in the State and detain it there.

(2) Where an enforcement officer is exercising his powers with the authority of the Minister for Foreign Affairs given under *section 35* of this Act, the officer may require the ship to be taken to a port in the Convention state in question or, if that state has so requested, in any other country or territory willing to receive it.

(3) For any of the purposes of this Schedule an enforcement officer may require the master or any member of the crew to take such action as may be necessary.

(4) If an enforcement officer detains a ship, he shall serve on the master a notice in writing that it is to be detained until the notice is withdrawn by the service on him of a further notice in writing signed by an enforcement officer.

Power to search and obtain information

3. (1) An enforcement officer may search the ship, anyone on it and anything on it including its cargo.

(2) An enforcement officer may require any person on the ship to give information concerning himself or anything on the ship.

(3) Without prejudice to the generality of the powers conferred by this paragraph, an enforcement officer may—

(*a*) open any container,

(*b*) make tests and take samples of anything on the ship,

(*c*) require the production of documents, books or records relating to the ship or anything on it,

(*d*) make photographs or copies of anything whose production he has power to require.

Powers in respect of suspected offence

4. If an enforcement officer has reasonable grounds to suspect that an offence mentioned in F112[a drug trafficking offence] has been committed on a ship to which that section applies he may—

(*a*) arrest without warrant anyone whom he has reasonable grounds for suspecting to be guilty of the offence, and

(*b*) seize and detain anything found on the ship which appears to him to be evidence of the offence,

and section 9 (1) of the Criminal Law Act, 1976, shall apply in relation to anything seized under this paragraph.

Assistants

5. (1) An enforcement officer may take with him, to assist him in exercising his powers—

(*a*) any other persons, and

(*b*) any equipment or materials.

(2) A person whom an enforcement officer takes with him to assist him may perform any of the officer's functions but only under the officer's supervision.

Use of reasonable force

6. An enforcement officer may use reasonable force, if necessary, in the performance of his functions.

Evidence of authority

7. An enforcement officer shall, if required, produce evidence of his authority.

Protection of officers

8. An enforcement officer shall not be liable in any civil or criminal proceedings for anything done in the purported performance of his functions under this Schedule if the court is satisfied that the act was done in good faith and that there were reasonable grounds for doing it.

Offences

9. (1) A person shall be guilty of an offence if he—

(*a*) intentionally obstructs an enforcement officer in the performance of any of his functions under this Schedule,

(*b*) fails without reasonable excuse to comply with a requirement made by an enforcement officer in the performance of those functions, or

(*c*) in purporting to give information required by an officer for the performance of those functions—

(i) makes a statement which he knows to be false in a material particular or recklessly makes a statement which is false in a material particular, or

(ii) intentionally fails to disclose any material particular.

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

(*a*) on summary conviction, to a fine not exceeding £1,000 or to imprisonment for a term not exceeding 12 months or to both, or

(*b*) on conviction on indictment, to a fine not exceeding £5,000 or to a term of imprisonment not exceeding 5 years or to both.

Annotations

Amendments:

F112 Substituted (1.11.2006) by *Criminal Justice (Illicit Traffic by Sea) Act 2003* (18/2003), s. 28(e), S.I. No. 539 of 2006.

Editorial Notes:

E89 A fine of £1,000 converted (1.01.1999) to €1,269.73. This translates into a class C fine, not greater than €2,500, as provided (4.01.2011) by *Fines Act 2010* (8/2010), ss. 3, 6(2) and table ref. no. 2, S.I. No. 662 of 2010.

E90 A fine of £5,000 converted (1.01.1999) to €6,348.69. This is multiplied by 1.75 to €11,110.21 as provided (4.01.2011) by *Fines Act 2010* (8/2010), s. 9 and table ref. no. 1, S.I. No. 662 of 2010.

Section 3.

F113[SCHEDULE 1A

Relevant Offences

Part 1

Relevant offences which are not extended confiscation offences

1. F114[...]

2. An offence under section 5A(4) or 6 of the Child Trafficking and Pornography Act 1998 (No. 22 of 1998).

3. An offence under section 3A of the Criminal Law (Sexual Offences) Act 2006 (No. 15 of 2006) or an attempt to commit such an offence.

F115[4. An offence under—

(*a*) section 6 or 7 of the Criminal Law (Sexual Offences) Act 2017 (No. 2 of 2017), or

(*b*) section 8 of that Act in so far as such offence is covered by an instrument referred to in the Article 3 of the Directive.]

5. An offence under section 2 or 5 of the Criminal Justice (Offences Against Information Systems) Act 2017 (No. 11 of 2017).

6. An offence consisting of aiding, abetting, counselling, procuring or inciting the commission of an offence referred to in any of F116[*paragraphs 2* to *5*].

Part 2

Relevant offences which are extended confiscation offences

1. An offence under section 1 of the Prevention of Corruption Act 1906 (No. 34 of 1906).

2. An offence under section 21 or 21A of the Offences Against the State Act 1939 (No. 13 of 1939).

3. An offence under any of the following provisions of the Misuse of Drugs Act 1977 (No. 12 of 1977) F117[in so far as such offence is an offence referred to in Article 5 of the Directive]:

(*a*) section 15(1);

(*b*) section 15A;

(*c*) section 15B;

(*d*) section 15C;

(*e*) section 17(2);

(*f*) section 20(1);

(*g*) section 21(1);

(*h*) section 21(2) consisting of a contravention of Regulation 4 of the Misuse of Drugs Regulations 1988 (S.I. No. 328 of 1988).

4. An offence under section 4 of the Criminal Law (Rape) Amendment Act 1990 (No. 32 of 1990) F117**[**in so far as such offence is an offence referred to in Article 5 of the Directive**]**.

5. An offence under section 6 of the Criminal Law (Sexual Offences) Act 1993 (No. 20 of 1993) F117**[**in so far as such offence is an offence referred to in Article 5 of the Directive**]**.

6. An offence under section 34 (2) of the Criminal Justice Act 1994 (No. 15 of 1994) F117**[**in so far as such offence is an offence referred to in Article 5 of the Directive**]**.

7. An offence under section 2 of the Sexual Offences (Jurisdiction) Act 1996 (No. 38 of 1996) F117**[**in so far as such offence is an offence referred to in Article 5 of the Directive**]**.

F118**[**8. (*a*) An offence under section 3(1), (2), (3) or (4) of the Child Trafficking and Pornography Act 1998 (No. 22 of 1998) (in this paragraph referred to as the "Act of 1998") in so far as such offence is an offence referred to in Article 5 of the Directive:

(*b*) An offence under section 4A of the Act of 1998

(*c*) An offence under section 5 of the Act of 1998 in so far as such offence is an offence referred to in Article 5 of the Directive

(*d*) An offence under section 5A(1) of the Act of 1998.**]**

9. An offence under section 6 of the Offences Against the State (Amendment) Act 1998 (No. 39 of 1998).

10. An offence under any of the following provisions of the Criminal Justice (Theft and Fraud Offences) Act 2001 (No. 50 of 2001):

(*a*) section 4 F117**[**(but only in so far as such offence is an offence referred to in Article 5 of the Directive)**]**;

(*b*) section 9;

(*c*) section 17(1) F117**[**(but only in so far as such offence is an offence referred to in Article 5 of the Directive)**]**;

(*d*) section 18(1) F117**[**(but only in so far as such offence is an offence referred to in Article 5 of the Directive)**]**;

(*e*) section 25(1);

(*f*) section 26(1) F117**[**(but only in so far as such offence is an offence referred to in Article 5 of the Directive)**]**;

(*g*) section 29(1) F117**[**(but only in so far as such offence is an offence referred to in Article 5 of the Directive)**]**;

(*h*) section 29(3);

(*i*) section 33(1);

F119**[**(*ia*) section 33(1A);**]**

(*j*) section 34(1);

(*k*) section 34(2);

F119**[**(*ka*) section 34(2A);**]**

(*l*) section 35(1);

(*m*) section 36(1);

(*n*) section 36(2);

(*o*) section 37(1) F117**[**(but only in so far as such offence is an offence referred to in Article 5 of the Directive)**]**;

(*p*) F120**[**section 38(1);**]**

F119**[**(*pa*) section 38(2);

(*pb*) section 38A(1);**]**

F121**[**(*q*) section 42(1);

(*r*) section 42A.**]**

11. An offence under section 6 of the Criminal Justice (Terrorist Offences) Act 2005 (No. 2 of 2005) F117**[**in so far as such offence is an offence referred to in Article 5 of the Directive**]**.

12. An offence under section 2 or 3 of the Criminal Law (Sexual Offences) Act 2006 (No. 15 of 2006).

F118**[**13. An offence under—

(*a*) section 71A of the Criminal Justice Act 2006 (No. 26 of 2006), or

(*b*) section 72 of that Act in so far as such offence is an offence referred to in Article 5 of the Directive.**]**

14. An offence under section 2, 3, 4 or 7 of the Criminal Law (Human Trafficking) Act 2008 (No. 8 of 2008) F117**[**in so far as such offence is an offence referred to in Article 5 of the Directive**]**.

15. An offence under section 7 of the Criminal Justice (Money Laundering and Terrorist Financing) Act 2010 (No. 6 of 2010) F117**[**in so far as such offence is an offence referred to in Article 5 of the Directive**]**.

16. An offence under section 3, 22 or 41 of the Criminal Law (Sexual Offences) Act 2017 (No. 2 of 2017) F117**[**in so far as such offence is an offence referred to in Article 5 of the Directive**]**.

17. An offence under any of the following provisions of the Criminal Justice (Offences Against Information Systems) Act 2017 (No. 11 of 2017):

(*a*) section 3;

(*b*) section 4;

(*c*) section 6.

F122**[**17A. An offence under section 5 of the Criminal Justice (Corruption Offences) Act 2018.**]**

18. An offence consisting of attempting to commit an offence referred to in any of *paragraphs 3*, *4*, *5*, *6*, *7*, *8*, *10* (other than an offence referred to in *paragraph 10(c)*, *(d)*, *(f)*, *(g)*, *(h)*, *(m)* or *(n)*), *11*, *14*, *15*, *16* and *17(a)* or *(b)* F117**[**in so far as such second- mentioned offence is an offence referred to in Article 5 of the Directive**]**.

19. An offence consisting of aiding, abetting, counselling, procuring or inciting the commission of an offence referred to in any of *paragraphs 1*, *2*, *3*, *4*, *5*, *6*, *7*, *8*, *9*, *10* (other than an offence referred to in *paragraph 10(a)* to *(h)*), *11*, *12*, *14*, *15*, F123**[***16*, *17* and *17A***]** F117**[**in so far as such second- mentioned offence is an offence referred to in Article 5 of the Directive**]**.

20. An offence consisting of conspiracy to commit an offence carrying a maximum penalty of four years' imprisonment or more.**]**

Annotations

Amendments:

F113 Inserted (28.11.2017) by *European Union (Freezing and Confiscation of Instrumentalities and Proceeds of Crime) Regulations 2017* (S.I. No. 540 of 2017), reg. 18.

F114 Deleted (30.07.2018) by *Criminal Justice (Corruption Offences) Act 2018* (9/2018), s. 23(c)(i)(I), S.I. No. 298 of 2018.

F115 Substituted (23.09.2019) by *European Union (Freezing and Confiscation of Instrumentalities and Proceeds of Crime) Regulations 2019* (S.I. No. 470 of 2019, reg. 5(a).

F116 Substituted (30.07.2018) by *Criminal Justice (Corruption Offences) Act 2018* (9/2018), s. 23(c)(i)(II), S.I. No. 298 of 2018.

F117 Inserted (23.09.2019) by *European Union (Freezing and Confiscation of Instrumentalities and Proceeds of Crime) Regulations 2019* (S.I. No. 470 of 2019), reg. 5(b)(i)-(v), (vii)(I)-(VI), (viii), (x)-(xiv).

F118 Substituted (23.09.2019) by *European Union (Freezing and Confiscation of Instrumentalities and Proceeds of Crime) Regulations 2019* (S.I. No. 470 of 2019), reg. 5(b)(vi), (ix).

F119 Inserted (3.08.2021) by *Counterfeiting Act 2021* (16/2021), s. 30(a)-(c), S.I. No. 404 of 2021.

F120 Substituted (14.04.2021) by *Criminal Justice (Theft and Fraud Offences) (Amendment) Act 2021* (2/2021), s. 9(a), S.I. No. 167 of 2021.

F121 Inserted (14.04.2021) by *Criminal Justice (Theft and Fraud Offences) (Amendment) Act 2021* (2/2021), s. 9(b), S.I. No. 167 of 2021.

F122 Inserted (30.07.2018) by *Criminal Justice (Corruption Offences) Act 2018* (9/2018), s. 23(c)(ii)(I), S.I. No. 298 of 2018.

F123 Substituted (30.07.2018) by *Criminal Justice (Corruption Offences) Act 2018* (9/2018), s. 23(c)(ii)(II), S.I. No. 298 of 2018.

Section 51.

SECOND SCHEDULE

Taking of Evidence for Use Outside State

F124**[**...**]**

Annotations

Amendments:

F124 Repealed (1.09.2008) by *Criminal Justice (Mutual Assistance) Act 2008* (7/2008), s. 10(a), S.I. No. 338 of 2008, subject to transitional provision in s. 11.

Number 15 *of* 1994

CRIMINAL JUSTICE ACT 1994

REVISED

Updated to 31 July 2026

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 passed.

Related legislation

This Act is not collectively cited with any other Act.

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 1972, 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

- *Maritime Jurisdiction Act 2021* (28/2021)
- *Counterfeiting Act 2021* (16/2021)
- *Criminal Justice (Theft and Fraud Offences) (Amendment) Act 2021* (2/2021)
- *Criminal Justice (Corruption Offences) Act 2018* (9/2018)
- *Criminal Justice (Mutual Assistance) (Amendment) Act 2015* (40/2015)
- *Merchant Shipping (Registration of Ships) Act 2014* (43/2014)
- *Criminal Procedure Act 2010* (27/2010)
- *Criminal Justice (Money Laundering and Terrorist Financing) Act 2010* (6/2010)
- *Criminal Justice (Mutual Assistance) Act 2008* (7/2008)
- *Criminal Justice Act 2007* (29/2007)

- *International Criminal Court Act 2006* (30/2006)
- *Criminal Justice Act 2006* (26/2006)
- *Sea-Fisheries and Maritime Jurisdiction Act 2006* (8/2006)
- *Criminal Justice (Terrorist Offences) Act 2005* (2/2005)
- *Proceeds of Crime (Amendment) Act 2005* (1/2005)
- *Criminal Justice (Joint Investigation Teams) Act 2004* (20/2004)
- *Criminal Justice (Illicit Traffic by Sea) Act 2003* (18/2003)
- *Central Bank and Financial Services Authority of Ireland Act 2003* (12/2003)
- *Criminal Justice (Theft and Fraud Offences) Act 2001* (50/2001)
- *Euro Changeover (Amounts) Act 2001* (16/2001)
- *ACC Bank Act 2001* (12/2001)
- *ICC Bank Act 2000* (32/2000)
- *Criminal Justice Act 1999* (10/1999)
- *International War Crimes Tribunals Act 1998* (40/1998)
- *Offences Against the State (Amendment) Act 1998* (39/1998)
- *Criminal Justice (Miscellaneous Provisions) Act 1997* (4/1997)
- *Disclosure of Certain Information For Taxation and Other Purposes Act 1996* (25/1996)

All Acts up to and including *Development (Strategic Gas Reserve) Act 2026* (36/2026), enacted 23 July 2026, were considered in the preparation of this revision.

Statutory instruments which affect or previously affected this revision

- *European Union (Freezing and Confiscation of Instrumentalities and Proceeds of Crime) Regulations 2019* (S.I. No. 470 of 2019)
- *European Union (Freezing and Confiscation of Instrumentalities and Proceeds of Crime) Regulations 2017* (S.I. No. 540 of 2017)
- *Criminal Justice Act 1994 (Section 44) Regulations 2016* (S.I. No. 436 of 2016)
- *Finance (Transfer of Departmental Administration and Ministerial Functions) Order 2011* (S.I. No. 418 of 2011)
- *European Communities (Controls of Cash Entering Or Leaving the Community) Regulations 2007* (S.I. No. 281 of 2007)
- *Criminal Justice Act 1994 (Section 55(1)) Order 2006* (S.I. No. 68 of 2006)
- *Criminal Justice Act 1994 (Section 47(1)) Order 2006* (S.I. No. 67 of 2006)
- *Criminal Justice Act 1994 (Section 46(1)) Order 2006* (S.I. No. 66 of 2006)
- *Criminal Justice Act 1994 (Section 37(1)) Order 2005* (S.I. No. 289 of 2005)
- *Criminal Justice Act 1994 (Section 57A) (Revocation) Order 2005* (S.I. No. 175 of 2005)
- *Criminal Justice Act 1994 (Section 55(1)) Order 2005* (S.I. No. 20 of 2005)
- *Criminal Justice Act 1994 (Section 47(1)) Order 2005* (S.I. No. 19 of 2005)
- *Criminal Justice Act 1994 (Section 46(1)) Order 2005* (S.I. No. 18 of 2005)
- *Criminal Justice Act 1994 (Section 32) (Prescribed States Or Countries) Regulations 2004* (S.I. No. 569 of 2004)
- *Criminal Justice Act 1994 (Section 57A) Order 2004* (S.I. No. 52 of 2004)
- *Criminal Justice Act 1994 (Section 32) (Prescribed Activities) Regulations 2004* (S.I. No. 3 of 2004)
- *Criminal Justice Act 1994 (Section 32) (Prescribed States Or Countries) Regulations 2003* (S.I. No. 618 of 2003)
- *Criminal Justice Act 1994 (Section 32) (Amendment) Regulations 2003* (S.I. No. 416 of 2003)
- *Criminal Justice Act 1994 (Section 32) Regulations 2003* (S.I. No. 242 of 2003)
- *Criminal Justice Act, 1994 (Section 32(10)(A)) Regulations 2003* (S.I. No. 216 of 2003)
- *Criminal Justice Act 1994 (Section 57A) (Revocation) Order 2003* (S.I. No. 208 of 2003)
- *Criminal Justice Act 1994 (Section 55 (1)) Order 2003* (S.I. No. 179 of 2003)
- *Criminal Justice Act 1994 (Section 47 (1)) Order 2003* (S.I. No. 178 of 2003)
- *Criminal Justice Act 1994 (Section 46 (1)) Order 2003* (S.I. No. 177 of 2003)
- *Criminal Justice Act 1994 (Section 55 (1)) Order 2002* (S.I. No. 154 of 2002)
- *Criminal Justice Act 1994 (Section 47 (1)) Order 2002* (S.I. No. 153 of 2002)
- *Criminal Justice Act 1994 (Section 46 (1)) Order 2002* (S.I. No. 152 of 2002)
- *Criminal Justice Act 1994 (Section 57A) Order 2002* (S.I. No. 101 of 2002)
- *Criminal Justice Act, 1994 (Section 55 (1)) Order 1998* (S.I. No. 261 of 1998)
- *Criminal Justice Act, 1994 (Section 47 (1)) (No. 2) Order 1998* (S.I. No. 260 of 1998)
- *Criminal Justice Act, 1994 (Section 46 (1)) (No. 2) Order 1998* (S.I. No. 259 of 1998)
- *Criminal Justice Act, 1994 (Section 47 (1)) Order 1998* (S.I. No. 66 of 1998)
- *Criminal Justice Act, 1994 (Section 46(1)) Order 1998* (S.I. No. 65 of 1998)

- *Criminal Justice Act, 1994 (Section 47 (1)) (No. 3) Order 1997* (S.I. No. 464 of 1997)
- *Criminal Justice Act, 1994 (Section 46 (1)) (No. 3) Order 1997* (S.I. No. 463 of 1997)
- *Criminal Justice Act, 1994 (Section 55 (1)) Order 1997* (S.I. No. 368 of 1997)
- *Criminal Justice Act, 1994 (Section 47 (1)) (No. 2) Order 1997* (S.I. No. 367 of 1997)
- *Criminal Justice Act, 1994 (Section 46 (1)) (No. 2) Order 1997* (S.I. No. 366 of 1997)
- *Criminal Justice Act, 1994 (Section 47 (1)) Order 1997* (S.I. No. 105 of 1997)
- *Criminal Justice Act, 1994 (Section 46 (1)) Order 1997* (S.I. No. 104 of 1997)
- *Criminal Justice Act, 1994 (Section 37 (1)) Order 1997* (S.I. No. 63 of 1997)
- *Criminal Justice Act, 1994 (Section 46(1)) Order 1996* (S.I. No. 344 of 1996)
- *Criminal Justice Act, 1994 (Section 46(6)) Regulations 1996* (S.I. No. 343 of 1996)
- *Criminal Justice Act, 1994 (Section 47(1)) Order 1996* (S.I. No. 342 of 1996)
- *Criminal Justice Act, 1994 (Section 55(1)) Order 1996* (S.I. No. 341 of 1996)
- *Criminal Justice Act, 1994 (Commencement) Order 1996* (S.I. No. 333 of 1996)
- *Criminal Justice Act, 1994 (Section 44) Regulations 1996* (S.I. No. 167 of 1996)
- *Criminal Justice Act, 1994 (Section 32 (10) (B)) (No. 2) Regulations 1995* (S.I. No. 324 of 1995)
- *Criminal Justice Act, 1994 (Section 32 (10)(d)) Regulations 1995* (S.I. No. 106 of 1995)
- *Criminal Justice Act, 1994 (Section 32 (10)(b)) Regulations 1995* (S.I. No. 105 of 1995)
- *Criminal Justice Act, 1994 (Section 32 (10)(a)) Regulations 1995* (S.I. No. 104 of 1995)
- *Criminal Justice Act, 1994 (Commencement) Order 1995* (S.I. No. 55 of 1995)
- *Criminal Justice Act, 1994 (Commencement) Order 1994* (S.I. No. 324 of 1994)

All statutory instruments up to and including *Criminal Justice (International Cooperation on Electronic Evidence and Other Matters) Act 2026 (Commencement) Order 2026* (S.I. No. 413 of 2026), made 29 July 2026, were considered in the preparation of this revision.

Court decisions which affect or previously affected this revision

- *Vehicle Tech Limited v Allied Irish Banks PLC, Commissioner of An Garda Síochána, Ireland and the Attorney General* [2010] IEHC 525, [2012] 2 I.R. 131