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Executive summary

Note by the Secretariat

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* [CAC/COSP/IRG/2019/1](#).



II. Executive summary

Ireland

1. Introduction: overview of the legal and institutional framework of Ireland in the context of implementation of the United Nations Convention against Corruption

Ireland signed the United Nations Convention against Corruption on 9 December 2003 and ratified it on 9 November 2011.

Ireland is a parliamentary democracy. Parliament consists of the President and two Houses: *Dáil Éireann* (the House of Representatives) and *Seanad Éireann* (the Senate). Irish law is based on English Common Law, substantially modified by domestic concepts, the Constitution of 1937, statute law and judicial decisions. Ireland follows a dualistic approach with regard to the incorporation of public international law.

The implementation by Ireland of chapters III and IV of the Convention was reviewed in the fourth year of the first cycle, and the executive summary of that review was published on 29 May 2015 (CAC/COSP/IRG/I/4/1/Add.14). As a member of the Council of Europe Group of States against Corruption (GRECO), Ireland's anti-corruption framework has also been reviewed in multiple rounds of reviews. Likewise, Ireland's anti-money-laundering and counter-terrorist financing framework has been assessed by the Financial Action Task Force (FATF). As a member of the European Union (European Union), Ireland is subjected to European Union legislation on the internal market, including the anti-money-laundering and counter-terrorist financing framework.

Relevant institutions involved in the prevention, investigation and prosecution of corruption include An Garda Síochána (the national police service of Ireland) and its Financial Intelligence Unit (FIU), the Criminal Assets Bureau (CAB), the Office of the Director of Public Prosecutions (ODPP), the Office of the Director of Corporate Enforcement (ODCE), the Comptroller and Auditor-General (C&AG), the Standards in Public Office Commission (SIPO Commission), and the Information Commissioner.

The implementing legislation for chapters II and V includes, notably, the Criminal Justice (Corruption Offences) Act 2018, the Ethics in Public Office Act 1995 (EPO Act), the Standards in Public Office Act 2001 (SIPO Act), the Protected Disclosures Act 2014 (PD Act), the Regulation of Lobbying Act 2015 (RL Act), the Freedom of Information Act 2014 (FOI Act), the Criminal Justice (Money Laundering and Terrorist Financing) Act 2010 (AML-CTF Act), the Proceeds of Crime Act 1996 (PoC Act), the Criminal Assets Bureau Act 1996 (CAB Act), and the Criminal Justice (Mutual Assistance) Act 2008, as amended (MLA Act).

2. Chapter II: preventive measures

2.1. Observations on the implementation of the articles under review

Preventive anti-corruption policies and practices; preventive anti-corruption body or bodies (arts. 5 and 6)

Ireland has adopted several policies and legislative measures to prevent and fight corruption including the Government report on Measures to Enhance Ireland's Corporate, Economic and Regulatory Framework.

The report identifies a series of action points aimed at strengthening Ireland's anti-corruption framework including enacting new legislation, reviewing existing legislation and making organizational and procedural changes. The Government report and action plan follows a review of Ireland's Corporate, Economic and Regulatory Framework.

Furthermore, the National Action Plan of Ireland for 2016–2018 under the Open Government Partnership initiative, developed by the Government in consultation with civil society, contains commitments on strengthening anti-corruption measures, increased citizen engagement, transparency and open data, and other anti-corruption themes.

Ireland is a party to a number of international agreements on corruption, including GRECO, and the Organization for Economic Cooperation and Development Convention on Combating Bribery of Foreign Public Officials in International Business Transactions. Ireland also supports accountability for corruption in its partner countries by helping to put in place the necessary legal and institutional frameworks through its development programme, Irish Aid, of the Department of Foreign Affairs and Trade.

The mandate to prevent, investigate and prosecute corruption in Ireland is spread across various public bodies, including An Garda Síochána, the ODP, the Ombudsman, the SIPO Commission, the ODCE, the C&AG, the Information Commissioner, etc. These are statutory bodies with their own resources in terms of staff and budget and their independence is provided in law and practice. The SIPO Commission publishes a wide range of guidelines, codes of practice and conducts outreach activities as part of its statutory functions.

Ireland has recently established a dedicated anti-corruption unit within An Garda Síochána to investigate and prevent corruption. Currently, however, the unit has only three staff and its corruption prevention mandate is not sufficiently clear.

The Irish Government has also launched a website (www.anticorruption.ie) to raise awareness of bribery and corruption among the public and businesses.

Public sector; codes of conduct for public officials; measures relating to the judiciary and prosecution services (arts. 7, 8 and 11)

The Public Service Management (Recruitment and Appointments) Act 2004 sets out the main framework for public service recruitment in Ireland. The Act established the Public Appointments Service, a central recruitment agency, and the Commission for Public Service Appointments, which develops codes of practice to guide the work of the Service and to promote the principles of probity, merit, best practice, fairness and transparency. There is also comprehensive legislation regulating the remuneration and retirement of civil servants.

The Constitution establishes eligibility criteria for election to the office of the President (art. 12) and to both houses of Parliament (arts. 16 and 18, Constitution and sect. 41, Electoral Act 1992). These provisions also state that the President is not to hold any other office or position of emolument and members of both houses of Parliament cannot be, inter alia, members of the judiciary or civil servants.

The Electoral Act 1997 establishes detailed rules on electoral funding and sets various donation thresholds and disclosure requirements, including permissible anonymous donations (EUR 100 maximum), permissible cash donations (maximum of EUR 200 for Members of Parliament, political parties and candidates in parliamentary and presidential elections), the size of donations from a single source in any given calendar year (maximum of EUR 1,500 for candidates and EUR 2,500 for political parties), mandatory disclosure of donations exceeding EUR 100, etc. Political parties, candidates, members of Parliament or third parties among others are not to accept foreign donations. The Act also sets election expenditure limits, requires submission of election expense reports within 56 days of an election, provides for sanctions for violations of the Act and assigns the SIPO Commission a supervisory role in this regard. Separate to requirements under the Electoral Act 1997, section 15 of the Criminal Justice (Corruption Offences) Act 2018 sets out the regulatory framework in respect of corrupt donations.

Integrity, honesty and responsibility among public officials are promoted by the SIPO Act, the EPO Act and the RL Act. Section 10 of the SIPO Act provides a legislative

basis for codes of conduct for certain categories of public officials. These codes are enforceable as terms and conditions of employment. The Civil Service Disciplinary Code provides for detailed procedures that apply in case of a breach of the codes. A breach may lead to disciplinary actions including dismissal. Training on codes of conduct are arranged by public bodies as part of induction programmes for new entrants and on an ongoing basis. The SIPO Commission has a general role in terms of awareness-raising as well as advice, monitoring and enforcement of the codes.

The PD Act provides a comprehensive statutory framework for whistle-blower protections and, inter alia, protects disclosures regardless of the motivation of the whistle-blower. In line with the PD Act, Protected Disclosures Policy and Procedures have been adopted across the public service and Guidance issued to assist public bodies in the implementation of the Act.

Any designated official under the SIPO Act and the EPO Act must declare any interest held by them or by their spouse or civil partner, child or child of spouse, which could materially influence the official in or in relation to the performance of their official functions. The declaration system is designed to capture both conflicts of interest and illicit enrichment.

The registrable interests are set out in schedule 2 of the EPO Act and include mandatory declaration of gifts valued above EUR 650. Public officials may engage in outside activities, including paid activities, with certain conditions and restrictions as outlined in the Civil Service Code of Standards and Behaviour (Civil Service Code).

The Constitution, the Courts of Justice Act 1936 and the Courts of Justice (District Courts) Act 1946 establish the legal framework for appointment and removal of judges.

There is no code of conduct for members of the judiciary and the adoption of such a code would be facilitated by the establishment of a judicial council. Newly appointed judges are familiarized with the Bangalore Principles of Judicial Conduct on induction but no formal courses on ethics are offered. Judges cannot be members of parliament or hold any other paid job while in office. However, they are not required to declare any interests at present.

The Prosecution of Offences Act 1974 contains provisions on the appointment of the DPP, and the independence of that office-holder in the exercise of his or her functions, etc. Provisions of the SIPO Act, the EPO Act and the RL Act, including on the management of conflicts of interest, apply to officials of the ODPP. The ODPP has its own Code of Ethics and Prosecutors' Guidelines. In addition, one-hour mandatory training on ethics for professional staff is carried out annually.

Public procurement and management of public finances (art. 9)

The national public procurement policy sets out the overarching policy framework for public procurement in Ireland and contains procedures to be followed by departments and state bodies under relevant national and European Union rules. The Department of Public Expenditure and Reform (DPER) implements the National Policy and the Office of Government Procurement (OGP) within DPER serves as a central purchasing body and sources 8 categories of goods and services out of 16 in total. Procurement of construction works is decentralized and governed by the capital works management framework.

OGP develops framework contracts to source standard goods and services and manages www.eTenders.gov.ie which is a dedicated website to advertise all public procurement opportunities and award notices.

The "Most economically advantageous tender" method is used to determine the winning bid. All unsuccessful bidders are provided with a summary of reasons for a tender decision. They may lodge a written request for more specific reasons and if still dissatisfied may take a case to the High Court. In addition, OGP has set up the Tender Advisory Service to provide an informal outlet for potential suppliers to

address concerns in relation to procurements carried out by OGP and other contracting authorities.

Procurement is subject to audit and scrutiny by C&AG, and accounting officers within departments are accountable for expenditure incurred. Contracting authorities are to ensure the proper conduct of procurements, including conformance to standards of good governance and accountability and take appropriate measures to prevent, identify and remedy conflicts of interest.

The Department of Finance leads the development of a draft national budget which covers general government revenues and expenditures. The draft is then presented to the Parliament for its debate and approval. The draft is also submitted to the European Commission for assessment to ensure compliance with the expenditure limits specified under the Stability and Growth Pact. The parliamentary process is public.

The Exchequer returns (revenues and expenditure of the main treasury account of the Government) are published every month. The Government publishes relevant information on several websites, including www.budget.gov.ie, www.databank.per.gov.ie and www.wheremyourmoneygoes.gov.ie.

C&AG audits all budgetary and extrabudgetary funds. Accounting officers are to supply a signed Statement on Internal Financial Control (SIFC) to C&AG with the annual Appropriation Account. SIFC is made public subsequently.

Each government department or office is required to have an Internal Audit Unit and an Audit Committee which provide opinions and advice to the Accounting Officer.

Accounting officers are also to make adequate arrangements to ensure the integrity of financial documentation related to public revenue and expenditure. Falsification, destruction or withholding accounts information for the purposes of material gain for oneself or another is an indictable offence (sect. 10, Criminal Justice (Theft and Fraud Offences) Act 2001 (CJA 2001)).

Public reporting; participation of society (arts. 10 and 13)

Subject to certain exceptions, the FOI Act provides every person with the right to access official records held by the Government and the right to be given reasons of the decisions of public bodies that affect them among others. The freedom of information central policy unit within DP&ER provides support and guidance to assist public bodies in the implementation of the FOI Act. The unit maintains a helpdesk and a dedicated website with relevant manuals.

All freedom of information bodies must publish specific information on freedom of information procedures and have a “publication scheme”, which includes a range of routinely and proactively published information, and a freedom of information disclosure log, which outlines received requests and decisions made on the requests.

Decisions denying freedom of information requests may be reviewed internally if requested. The Information Commissioner may be requested to review internal review decisions. The Information Commissioner publishes a range of guidance documents and all decisions made on reviews on its website.

Ireland seeks to reform administrative processes, enhance the delivery of services and achieve greater transparency within the public service in its eGovernment Strategy 2017–2020.

In recent years, Ireland has published reports of public inquiries into corrupt payments to politicians and tax evasion (“Mahon” and “Moriarty” Tribunals). Further, *National Risk Assessment for Ireland: Money Laundering and Terrorist Financing* includes a section on bribery and corruption.

Anti-corruption authorities are known to the public. Reports of corruption can be made to An Garda Síochána, including anonymously, using special telephone lines, post and email.

Private sector (art. 12)

The Companies Act 2014 (Companies Act) regulates transparency among private entities, requires disclosure of relevant information by companies upon registration, lays down corporate governance rules, provides sanctions for non-compliance with the requirements of the Act and provides for the ODCE.

Apart from the provisions of the Companies Act on corporate governance, Euronext Dublin stock exchange promotes standards of good governance among its listed companies. In addition, the Central Bank of Ireland (CBI) has a corporate governance code for credit institutions.

The Companies Registration Office (CRO) registers new companies and business names and maintains a public record accessible through the company name, business name or company number. It also enforces the Companies Act in relation to the filing obligations of companies. CRO will be responsible for a central beneficial ownership register for corporate entities as required by directive (EU) 2015/849 of the European Parliament and of the Council of 20 May 2015 on the prevention of the use of the financial system for the purposes of money-laundering or terrorist financing (known as the fourth anti-money-laundering directive) once implemented.

The main financial reporting frameworks for private sector entities are the International Financial Reporting Standards, issued by the International Accounting Standards Board, and the generally accepted accounting principles followed in Ireland and the United Kingdom of Great Britain and Northern Ireland, which have been issued by the Financial Reporting Council in the United Kingdom.

Unless exempted, company financial statements must be audited and submitted to CRO together with the auditor's report (sects. 333, 336, 342–347 and 358–364, Companies Act). The Companies (Accounting) Act 2017 introduces new transparency measures, including the obligation of large companies in extractive industries to report payments to Governments (part 26, Companies Act).

Auditors have obligations to report offences and other matters to the authorities once they become aware of those offences. It is a criminal offence to knowingly or recklessly make a false return or lodge a false document with CRO in purported compliance with any provision of Companies Act (sects. 406 and 876, Companies Act).

Engaging in specific accounting practices for the purpose of committing corruption offences is prohibited (sect. 406, Companies Act and sect. 10, CJA 2001).

Cooperation between law enforcement agencies and the private sector on prevention issues are planned in future.

The Civil Service Code and the RL Act provide for restrictions on outside appointments and activities following resignation or retirement of designated public officials.

Sections 58 and 83A of the Taxes Consolidated Act 1997 prohibit deduction of expenses for payments that constitute a criminal offence under Irish law, even if they are made outside of Ireland.

The protections of the PD Act are also available to private sector employees.

Measures to prevent money-laundering (art. 14)

As a member of the FATF, Ireland is to implement and apply all recommendations of FATF and has recently carried out a national assessment of money-laundering and terrorist financing risks. Ireland has transposed most of the fourth European Union anti-money-laundering directive by passing the Criminal Justice (Money Laundering and Terrorist Financing) (Amendment) Act 2018 (CJA 2018). Ireland has a robust and mature regime for combating money-laundering. The main piece of legislation for the prevention of and fight against money-laundering is the AML-CTF Act 2010, as amended by the Criminal Justice Act 2013 and the CJA 2018. The AML-CTF Act

follows a risk-based approach and establishes three levels of due diligence (standard, enhanced and simplified).

The anti-money-laundering supervisory authority for credit and financial institutions is the CBI, while other obliged entities (designated persons) are supervised by the Department of Justice and Equality, the Property Services Regulatory Authority or the appropriate self-regulatory body. Designated persons are listed in section 25 of the AML-CTF Act. The list includes, inter alia, legal professionals, trust or company service providers, property service providers and traders in high-value goods.

Ireland has adopted an all-crimes approach to money-laundering. Proceeds of crime are defined in section 1 of the PoC Act, as amended by the Proceeds of Crime (Amendment) Act 2005, and in section 6 of the AML-CTF Act.

Identification and verification of customers and beneficial owners is provided for in section 33 of the AML-CTF Act. According to section 33(2)(b) of the AML-CTF Act, the identity of the beneficial owner is systematically verified. Enhanced due diligence obligations with regard to politically exposed persons are set out in section 37. Under Chapter 4 of the AML-CTF Act (sect. 41 et seq.), designated persons have an obligation to make suspicious transaction reports to the FIU and the Irish Revenue Commissioners.

The national authorities engaged in combating money-laundering regularly meet in a forum known as the Anti-Money-Laundering Steering Committee to jointly develop Ireland's anti-money-laundering and counter-terrorist financing policy. This body is chaired by the Department of Finance and includes, inter alia, the CBI, the FIU, the CAB, and the ODPP. The FIU can share information with other units of An Garda Síochána, the CAB and the Revenue Commissioners. Mutual legal assistance in relation to money-laundering, is regulated in the MLA Act and the Banking Act.

The legal framework relating to the declaration or disclosure of cross-border movement of cash is based on the European Communities (Controls of Cash Entering or Leaving the Community) Regulations 2007 and the Customs Act 2015. In particular, persons travelling into and out of the European Union are obliged to declare details of cash valued in excess of EUR 10,000. Measures on electronic funds transfers and money remitters are implemented through the European Union Funds Transfer Regulation (European Union 2015/847) that has direct legal effect in Irish law and the European Union (Anti-Money-Laundering: Information accompanying transfers of funds) Regulations 2017.

Ireland has been a member of FATF since 1991 and its implementation of the FATF recommendations has been assessed in mutual evaluation reports in 2006 and 2017. The CAB is a member of the Camden Assets Recovery Inter-agency Network (CARIN). As a member of the European Union, Ireland also contributes to the formulation of anti-money-laundering policy through active involvement in the relevant European Union bodies.

2.2. Successes and good practices

The review highlighted as good practices:

- The motivation of a whistle-blower is irrelevant to whether their report is a protected disclosure under the PD Act 2014 (art. 8(4));
- The establishment of the Tender Advisory Service (art. 9(1));
- The existence of a freedom of information disclosure log (art. 10(a));
- The existence of the Anti-Money-Laundering Steering Committee (art. 14).

2.3. Challenges in implementation

It is recommended that Ireland:

- Set up an anti-corruption inter-agency steering committee to better coordinate corruption prevention efforts (see Anti-Money-Laundering Steering Committee) (art. 5(1));
- Ensure adequate resourcing and staffing of preventive authorities, particularly of the Anti-Corruption Unit within An Garda Síochána; clarify their tasks with regard to prevention (art. 6(2));
- Consider lowering the limits in relation to gifts to public officials that are subject to mandatory declaration and refusal or remittance (art. 7(4));
- Establish a Judicial Council with a mandate to adopt a code of conduct for judges (art. 11(1));
- Continue promoting appropriate corporate governance standards by adopting codes of conduct for a wider range of businesses and relevant professions (art. 12(2)(b));
- Consider establishing a single, unified anti-money-laundering supervisory authority for designated non-financial businesses and professions (arts. 14(1)(a) and 52(1)).

3. Chapter V: asset recovery

3.1. Observations on the implementation of the articles under review

General provision; special cooperation; bilateral and multilateral agreements and arrangements (arts. 51, 56 and 59)

Ireland has a comprehensive legislative and policy framework for asset recovery. The PoC Act, the CAB Act, the MLA Act and the AML-CTF Act provide a legal basis for identifying, restraining and confiscating assets derived from the commission of an offence. Ireland uses various models of forfeiture and confiscation, including extended confiscation and non-conviction-based confiscation. CAB is responsible for civil non-conviction-based confiscation. The ODPP is responsible for criminal asset confiscation and forfeiture of cash and the instrumentalities of crime in accordance with the CJA 1994.

The sharing of information held by the FIU with foreign countries is governed by the MLA Act and the CJA 2018. Section 9 of part 1 of the MLA Act provides a basis for the spontaneous exchange of information by the ODPP, An Garda Síochána (including the FIU) and the Revenue Commissioners with relevant authorities in designated States. Police-to-police information sharing with other States is also possible on the basis of common law. Ireland has concluded two bilateral mutual legal assistance treaties. In addition, Ireland relies upon various European Union treaties with third states.

Prevention and detection of transfers of proceeds of crime; financial intelligence unit (arts. 52 and 58)

As indicated above, provisions governing the identity of customers and beneficial owners are contained in section 33 of the AML-CTF Act. Section 35 obliges credit and financial institutions to monitor dealings with customers with whom they have a business relationship. A register of beneficial owners will be introduced in the context of the implementation of the fifth European Union anti-money-laundering directive.

Politically exposed persons are defined and subject to special measures and enhanced due diligence (sect. 37(10), AML-CTF Act). The CJA 2018 extends the regime on politically exposed persons to domestic politically exposed persons.

Section 55 of the AML-CTF Act provides for the keeping of records by obliged entities during the business relationship and for a period of not less than five years

after the business relationship has ended. Banks that have no physical presence and that are not affiliated with a regulated financial group (“shell banks”) are prohibited. Section 59 of the AML-CTF Act provides, inter alia, that a credit institution or financial institution is not to enter into a correspondent relationship with a shell bank. It is also obliged to have appropriate measures to ensure that it does not enter into or continue a correspondent banking relationship that permits its accounts to be used by a shell bank.

The EPO Act as amended by the SIPO Act provides for the disclosure of interests by, inter alia, members of the Houses of the Oireachtas, and designated positions in the civil service and the semi-state sector. There are no requirements for public officials having an interest in or signature or other authority over a financial account in a foreign country to report that relationship.

The FIU is part of the Garda National Economic Crime Bureau of An Garda Síochána. It is a member of the Egmont Group of Financial Intelligence Units and of the European Union Financial Intelligence Units’ Platform.

Measures for direct recovery of property; mechanisms for recovery of property through international cooperation in confiscation; international cooperation for purposes of confiscation (arts. 53, 54 and 55)

As a matter of common law, foreign States have standing (*locus standi*) in Irish civil courts and can thus initiate civil action in court to establish title to or ownership of property or seek compensation or damages. Under section 6 of the Criminal Justice Act 1993, a court can order a defendant to pay compensation to the victim after a criminal conviction. Section 56 of the CJA 2001 also provides that restitution orders can be made by a trial court in relation to offences proved under that act. The PoC Act and the MLA Act contain several provisions to ensure that legitimate owners of property can have their interests recognized (e.g. sect. 53(6), MLA Act). In particular, under section 3(3) of the PoC Act, a foreign State may make an application to show that the property is not the proceeds of crime and claim ownership.

A foreign confiscation order from a European Union member State is directly enforceable (sect. 51A, MLA Act). Confiscation orders from other States that are designated States (designated as such by an order of the Minister of Foreign Affairs for mutual assistance purposes), may be transmitted to the Irish Central Authority with a request for its enforcement (sect. 50(1), MLA Act). The Central Authority may then make an application to the High Court for a “confiscation co-operation order” (sect. 51(1), MLA Act), which can be enforced by the ODPP as if it were a judgment of the High Court (sect. 52(1)). The confiscation provisions in the MLA Act are predicated on conviction-based and non-conviction-based criminal proceedings. Under the Criminal Justice Act 1994 (as amended), once a person has been convicted on indictment and sentenced, the trial court can make a confiscation order. This can also be done at the request of a foreign country. Moreover, Ireland has a “civil” non-conviction-based confiscation (“forfeiture”) system. The CAB can bring “civil” proceedings to seize, freeze and ultimately forfeit property, also at the request of a foreign country. Under section 13(5B) of the Criminal Justice Act 1994 (as amended) the High Court may make a confiscation order where the defendant has absconded or where proceedings have been discontinued by reason of the defendant being ill.

Foreign freezing or seizure orders may be enforced under section 34 of the MLA Act. Domestic freezing orders, also at the request of a foreign country, can be issued under the PoC Act and the CAB Act. Proactive measures without request can be taken under sections 2 and 3 of the PoC Act.

Regarding the application of the provisions on cooperation in confiscation to a concrete case under article 55, section 51(1) of the MLA Act provides that for non-European Union member States, the Central Authority enjoys discretion (“may”) as to whether to make an application to the High Court. The content of requests for mutual legal assistance for the purpose of confiscation is determined by the MLA Act.

Ireland makes cooperation for the purposes of confiscation under the MLA Act conditional on the existence of a treaty. Ireland can use the Convention as a legal basis for such cooperation, however, a designation of the country under the MLA Act is also required.

Sections 3, 46 and 51B of the MLA Act outline the grounds for refusal of assistance, which do not include the de minimis value of the property. Irish authorities would not discontinue provisional measures without first giving the requesting state an opportunity to outline why the measures should be continued (sect. 51D, MLA Act).

The rights of bona fide third parties are protected under the MLA Act (sect. 51B (3)).

Return and disposal of assets (art. 57)

Pursuant to section 53 of the MLA Act, Ireland may return confiscated property which is not a sum of money to any designated State. If the confiscated property is a sum of money, it may be returned to a designated State that is a European Union member State. However, there is no explicit legal basis for the return of confiscated property which is a sum of money to a designated State that is not a European Union member State. In addition, in cases of embezzlement, sections 84–87 of the same Act contain provisions on the restitution of stolen property to its owner.

If there are third parties with an interest in the property, they can apply to court prior to confiscation. The court must consider all bona fide third-party interests which are incumbrances on the property.

Cooperation requests are, in principle, executed free of charge. Ireland has concluded two bilateral mutual legal assistance treaties and can also conclude agreements on a case-by-case basis for the final disposal of confiscated property.

3.2. Successes and good practices

- The establishment of CAB and a “civil” non-conviction-based confiscation (“forfeiture”) system (arts. 51 and 54(1)(c)).

3.3. Challenges in implementation

It is recommended that Ireland:

- Finalize the transposition of the fourth European Union anti-money-laundering directive to address the existing gaps in its anti-money-laundering/counter-terrorist financing legislation, notably on beneficial ownership registers (arts. 14 and 52);
- Consider requiring public officials having an interest in or signature or other authority over a financial account in a foreign country to report that relationship (art. 52 (6));
- Ensure that the Central Authority exercises its discretion under section 51 of the MLA Act in a way that observes the binding obligations under article 55(1) and (2);
- Ensure that international cooperation for purposes of article 55(1) and (2) regarding Convention offences can be provided to all States parties, regardless of their current designation under the MLA Act (art. 55(6)), including by specifically designating all States parties to the Convention for the purposes of the MLA Act or clearly designating the Convention as a sufficient legal basis for these purposes (art. 55(6));
- Ensure that the MLA Act clearly provides for the return of confiscated property which is a sum of money to any State party, in accordance with (art. 57(2) and (3)).
- Consider concluding further bilateral or multilateral agreements or arrangements to enhance the effectiveness of international cooperation beyond the member States of the European Union (art. 59).