

IMPORTANT

HAVE YOU OR YOUR CLIENT HAD CASH SEIZED UNDER THE PROCEEDS OF CRIME ACT 2002?

We can help by evaluating the procedures used and the evidence gathered. **Contact John Horan on 028 9044 5100.**



John Horan, Anti-Money Laundering Expert

Don't forget, we have developed our experience in over 1300 cases including:

- Personal injury
- Commercial litigation
- Matrimonial
- Money laundering
- Fraud
- Theft
- Smuggling

Commercial litigation, money laundering and fraud cases, contact
Jeremy Harbinson Paul Mulholland Brendan Dwyer

Personal injury, employment rights and matrimonial cases contact
Jeremy Harbinson Dearbhail Beatty Nora Tallon

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Your essential guide to...

- **Restraint Orders**
- **Confiscation Proceedings**



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RESTRAINT ORDERS

Law enforcement agencies you may meet:

- **Assets Recovery Agency**
- **PSNI**
- **HMRC**

Overview of tools which are available to them to freeze and seize assets of individuals as provided by John Horan and Brendan Dwyer, Director of Forensic Services, who have extensive experience in these matters.

A. RESTRAINT ORDER

- issued under various legislation including the Proceeds of Crime (Northern Ireland) Order 1996 and the Proceeds of Crime Act 2002
- prohibits any disposal, dealings or diminution in value of all assets
- acts as a “freeze” on assets to prevent dissipation during an investigation
- further to exceptions, the Order may require all assets held outside Northern Ireland to be brought back into the jurisdiction
- may require regular financial information to be provided to the authorities where a going concern is subject to the Order

HOW CAN WE HELP?

- assist in applications to vary the terms of the Order to release sufficient working capital for a going concern to continue trading
- advise on format, layout and regularity of any financial information which may be required
- critically evaluate and prepare formal response to the report prepared by authorities identifying assets to be confiscated

CONFISCATION PROCEEDINGS

B. CONFISCATION PROCEEDINGS

- issued under various legislation including the Proceeds of Crime (Northern Ireland) Order 1996 and the Proceeds of Crime Act 2002
- can follow conviction of a criminal offence which provided a financial benefit

Civil burden of proof

- “Balance of probabilities”
- Assets Recovery Agency confiscation NOT dependant on a criminal conviction

HOW CAN WE HELP?

Investigate financial history of the individual in order to:

- identify income from legitimate activities
- evidence the income
- identify income from legitimate sources from examination of business, books and records, payslips, source of bank lodgements etc
- consider cash available to purchase assets, rather than simply focus on profit
- track timing of purchases and compare to income levels
- critically evaluate any assumptions made by ARA in their calculation of the differences between assets purchased and legitimate income