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ESSENTIAL INTELLIGENCE:

Fraud, Asset Tracing & Recovery **2022**

THIRD EDITION

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Peters & Peters Solicitors LLP

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Ireland



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I Executive summary

Ireland has a robust, well-regulated funds industry. The Irish funds industry administers €5 trillion in assets under management, with €3 trillion in assets deriving from close to 8,000 funds domiciled in Ireland, and €770 billion in 3,000 Irish-domiciled alternative investment funds (*The Irish Times*, 12 February 2021).

While Ireland has become an increasing economic hub in the European financial services context, it is also concurrently growing as a target for cybercrime and online fraud, such as a massive and debilitating ransomware attack on the Irish national health service (the HSE) in 2021 at the height of the COVID-19 pandemic.

This chapter will discuss the legal frameworks that govern fraud in the jurisdiction, the causes of action that are at the root of fraud proceedings, and the remedies available in both civil and criminal settings.

The continuing emergence of digital currencies and the aid of technology resources to trace assets are becoming increasingly significant in the Irish fraud and recovery landscape, and will be reviewed in line with recent case law and legis-

lative provisions with regard to how parties who are victims of fraud can respond to such incidents, both in terms of when an urgent reaction is required, as well as in the more drawn-out case of proceedings, which have been facilitated by the courts and legislature with the development of remote hearings.

Finally, we will outline some of the key developments of interest to practitioners in this dynamic area of the law.

II Important legal framework and statutory underpinnings to fraud, asset tracing and recovery schemes

Ireland is a common law jurisdiction. Any legislation introduced must be compatible with the Irish Constitution, which enumerates certain fundamental rights of citizens including property rights and the right to a good name.

The most relevant criminal offences are those provided for under the Criminal Justice (Theft and Fraud Offences) Act 2001, which covers theft, deception, forgery and false accounting, among others. This Act was amended in 2021 to give effect to EU law providing for offences ↻

- ➔ to tackle frauds affecting EU funds, such as misappropriation by a public official and fraud affecting the financial interests of the EU.

The court may order anyone having possession or control of stolen property to restore it to any person entitled to recover it from the convicted person, and may order that a sum to the value of the stolen property shall be paid out of any money of the convicted person.

The Garda National Economic Crime Bureau (formerly known as the Garda Bureau of Fraud Investigation) is a unit within the Irish police force responsible for the investigation of fraud, while the Criminal Assets Bureau is an independent statutory agency tasked with the recovery of assets representing the proceeds of crime. The Director of Corporate Enforcement has a role in prosecuting those guilty of criminal breaches of company law, although more serious offences are prosecuted by the Director of Public Prosecutions (the “DPP”).

In the civil context, actions in relation to fraud are generally based on the common law, such as the torts of deceit, conspiracy and conversion. These will be discussed in greater detail in section III of this chapter. The standard of proof is on the balance of probabilities.

Pre-trial orders that may be granted by the court include an Anton Piller Order (search order), a Norwich Pharmacal Order (disclosure order), and a Bayer Order (travel restriction order). These will be elaborated on in the next section of this chapter.

Remedies available in the civil context include damages, injunctive relief and specific performance. Tracing is a further remedy available, which enables the beneficial owner of the property to follow that property or its traceable proceeds, and to claim its return.

The Companies Act 2014 codified the duties of directors, and provides for the personal liability of individuals for the debts of a company, such as those arising out of reckless or fraudulent trading. The same legislation also provides for criminal and civil consequences for persons responsible for untrue statements in prospectuses that induce the sale of a company at an inflated price.

High-value civil claims may be pursued in the Commercial Court, a division of the High Court that deals with high-value business disputes in which the value exceeds €1 million. The Commercial Court has full jurisdiction to grant such emergency measures as are available under Irish law (as to which, see further below).



III Case triage: main stages of fraud, asset tracing and recovery cases

The main causes of action in a case of fraud shall be discussed in section IV of this chapter.

In terms of the reliefs available in Ireland to a victim of fraud, these include the following.

Injunctive relief ***Mareva Injunctions***

Mareva Injunctions restrain a defendant’s ability to deal with its own assets in order to preserve them and prevent their disposal. These are often made on an *ex parte* basis due to their urgency, with the aim being to secure a worldwide freezing order to prevent a dissipation of assets by the wrongdoer.

In circumstances where the applicant contends to own the assets it is seeking to freeze, a proprietary injunction may be an option to them. The court, in issuing this remedy, will effectively freeze the respondent’s rights to deal with the property in question, and the claimant will then have the opportunity to demonstrate to the court their rightful ownership of that property. Where they do not pertain to have such an interest, but the applicant is of the mind that the respondent may attempt to render the applied-for judgment valueless, the *Mareva* is the more suitable option.



Anton Piller Orders

An Anton Piller Order is, in essence, a mixture of a mandatory injunction and disclosure order, permitting a plaintiff to take evidence from the defendant's premises, or inspect the property through delivery of it. The plaintiff will, however, not be permitted to forcibly enter the premises; rather, if the defendant does not consent to allowing for the seizure, they may be found to be in contempt of court. The granting of an Anton Piller Order is a discretionary remedy, and the following matters must be proven before the court will consider granting one:

- (i) The plaintiff must have a substantive cause of action.
- (ii) They must have an "extremely strong case" and there is a real possibility that the defendant will dispose of or destroy the evidence.
- (iii) The plaintiff must be able to establish that the order will not disproportionately affect the respondent's rights.

The party seeking an Anton Piller will also need to give an undertaking as to damages in addition to the above.

Norwich Pharmacal Orders

Norwich Pharmacal Co v Customs and Excise Commissioners [1974] AC 133 was the seminal case in which a party seeking to ascertain the identity of the harmful party may be able to obtain a

Norwich Pharmacal to compel a third party to disclose the identity of that wrongdoer to the plaintiff.

These orders were more recently considered in *Parcel Connect Ltd & ors v Twitter International Company* [2020], in which Mr. Justice Allen posited that:

"[E]ven if the defendant is not legally responsible for the wrongdoing, it has nevertheless got so mixed up in the wrongdoing... as to have facilitated the wrongdoing, it has come under a duty to assist the plaintiff"

Megaleasing UK Ltd v Barrett [1993] ILRM 497 is considered by many to be the leading authority on actions for discovery in Ireland, in which the plaintiffs applied for orders of discovery, which were granted by the court where evidence of wrongdoing had been found.

Bayer Orders

If there is a concern that a defendant will flee the country in order to frustrate the administration of justice, the court may grant an order restraining a party from leaving the country requiring them to deliver up their passport.

IV Parallel proceedings: a combined civil and criminal approach

While it remains technically possible to initiate a private criminal prosecution in Ireland, this is restricted to certain offences, which are to be tried summarily (i.e. it is restricted to the prosecution of minor offences, where the potential penalty to be imposed is minor) and ultimately the consent of the Irish public prosecutor (the DPP) will be required to progress the prosecution once initiated. As such, any combined civil and criminal approach will be reliant on the DPP and whether the DPP is prepared to criminally prosecute the matter. Therefore, in practice, a combined approach is implemented by seeking to commence civil proceedings and, in tandem, seeking to have the fraud criminally prosecuted by the DPP, via the making of a complaint to the Irish law enforcement (An Garda Síochána, more commonly referred to as the Gardaí).

Once a complaint is made to the Gardaí, they commence the investigation process and if, following investigation, the Gardaí believe there is a criminal case to be answered, a file is sent to the DPP who then decides whether the findings of the investigation are such that a criminal prosecution should be initiated. This criminal prosecution process can be significantly more protracted in comparison to the prosecuting of civil proceedings. This is particularly so as the standard of proof in criminal prosecutions

- ➔ is “beyond all reasonable doubt” whereas the standard in civil proceedings is “the balance of probabilities” and thereby the Gardaí and DPP need to be satisfied that there is sufficient evidence to meet the criminal standard.

It is important to note that, although there is nothing in Irish legislation preventing civil proceedings from being progressed pending the result of criminal proceedings, the courts can place a stay on the progression of civil proceedings pending the outcome of a criminal prosecution where both are based on the same facts. The stay must be applied for and the onus is on the party seeking the stay to prove that the necessary grounds are met before the court will stay the civil proceedings. In this regard, the test to be applied is whether there is a real risk that the criminal proceedings might be prejudiced. Further to the staying of proceedings by way of court order, the Gardaí may also informally request that a party refrain from progressing civil proceedings where the Gardaí have a concern that the civil proceedings could prejudice the criminal proceedings, though there is nothing legally binding to such a request.

Although a criminal prosecution can be a slow process and it can often be years before proceedings are determined (particularly where the fraud is complex), it is possible for assets relating to a purported fraud to be essentially frozen pending the outcome of a criminal investigation. In this regard, the Gardaí have the power to essentially freeze assets out of their own volition for a period not exceeding seven days and, separately, the Gardaí can apply for a court order that can freeze assets for a period not exceeding 28 days (though this court order can be continually renewed throughout the investigation period).

Separate to the ability to freeze assets pending an investigation, Irish law enforcement can also make an application to the Irish High Court to freeze assets that are believed to derive from criminal conduct. In this regard, Irish legislation permits an application to be made *ex parte* (i.e. without any party being notified of the application) whereby the Irish High Court can make an interim order prohibiting specified persons, or any other person having notice of the order, from disposing of or otherwise dealing with assets where the High Court is satisfied from the evidence before it that the assets in question derive directly or indirectly from the proceeds of crime.

Should the High Court grant an interim freezing order, it will remain in place for a period of 21 days and will lapse thereafter unless an application is made on or before the end of that 21-day expiry period for what is known as an

interlocutory order, which is essentially a more permanent freezing order. The application for an interlocutory order is made on notice to interested parties whereby interested parties are given the opportunity to make submissions to the High Court should they so wish, in particular to oppose the making of an interlocutory order or opposing some aspect thereof. It is important to note that, while Irish law enforcement generally first obtain an interim order before applying for an interlocutory order, they do not have to do so and can seek an interlocutory order in the first instance.

If the High Court makes the interlocutory order essentially freezing the assets, this will remain in place for a minimum period of seven years and, if no application has been made at the expiry of that seven-year period to set aside or vary the freezing order by an interested party, Irish law enforcement can apply to the High Court to have the assets disposed of or otherwise dealt with as the High Court sees fit (which would generally be the transfer of the assets in question to the Irish Government/State).

While the making of a criminal complaint can be a useful tool for victims of fraud, it can also be an impediment in the recovery of misappropriated assets. The staying of civil proceedings pending a criminal investigation will significantly protract the civil proceedings and, although the freezing of assets within the criminal prosecution can be of assistance in preventing the dissipation of those assets, it can delay a victim in recovering misappropriated funds. However, notwithstanding that the making of a criminal complaint may be a hindrance in prosecuting civil proceedings, it is very important to be aware that a victim of fraud will likely be legally obliged to make such a complaint, as Irish criminal law provides that it is an offence to fail to disclose information that is believed might be of material assistance in securing the apprehension, prosecution or conviction of any person for fraud.

V Key challenges

Perhaps the most common challenge in pursuing a claim of fraud is identifying and finding the perpetrator. Many modern frauds are committed by anonymous parties, for example, through the means of cyber-attacks, with ransoms in cryptocurrency demanded.

The Irish courts have shown flexibility in assisting victims of fraud, such as by permitting service via social media accounts and messaging applications. The courts are also prepared to grant orders against “persons unknown”,



for what that is worth. Such orders can be of assistance in following the money; for example, permitting financial institutions to disclose transactions (see, for example, the *Coinbase* case, referred to in section IX).

Another key challenge in the bringing of proceedings arises where concurrent criminal and civil cases are in being. As alluded to above, where there are parallel proceedings, the pursuit of the civil proceedings might be stayed, which can slow down the return or recovery of assets considerably.

VI Coping with COVID-19

According to a report released by Grant Thornton, cybercrime cost the Irish State an estimated €9.6 billion in 2020, with a significant increase in cybercrime being reported as a result of the COVID-19 pandemic. This most frequently reported form of cybercrime came in the form of ransomware attacks, which alone accounted for €2 billion in 2020. The report also flagged a doubling of computer viruses in the State, as well as a 20% increase in phishing attacks. Banking & Payments Federation Ireland also reported that payment card fraud cost the State €24.1 million in 2020, with online card fraud rising by 21% to over €23 million.

It is undoubtedly the case that the adaption of organisations to remote working facilities was exploited by online criminals, who took advantage of the novel and unfamiliar situa-

tion that employers as well as employees found themselves in.

As a result, businesses were forced to update their cybersecurity training for staff, invest more heavily in artificial intelligence (which will be discussed in greater detail in section VIII of this chapter) and devise protective strategies for dealing with cases of fraud.

The Irish court system has also had to adapt to deal with the challenges of the pandemic, with remote courts being developed in order to hear cases remotely so as to not cause delays in the hearing of cases.

New legislation was introduced in Ireland in August 2020 to combat some of the challenges caused by the COVID-19 pandemic. These new provisions provide for courts to conduct remote hearings for civil cases; where to conduct such hearings is in interests of justice, and will not result in unfairness to either of the parties to the proceedings. A feature of the new legislation was also to permit hearings that contained witness evidence to be held remotely. Furthermore, individuals participating need not be located in Ireland at the time of the hearing, which is a notable development in that expert witnesses may now be more easily availed of in the Irish courts.

The Courts Service's online filing system has also been expanded to facilitate parties to now file court documents by electronic means, which has been highly welcomed by practitioners in both a pandemic and post-pandemic context.





VII Cross-jurisdictional mechanisms: issues and solutions in recent times

Given Ireland's geographic proximity and close trading ties to the UK, Brexit is having a significant impact on cross-border litigation in Ireland. The three aspects of cross-border litigation that have been particularly impacted are: (i) determining jurisdiction; (ii) the issuing and serving of proceedings; and (iii) the enforcement of UK judgments in Ireland. We have addressed each of these aspects below and, while focused on Ireland/UK cross-border disputes, the issues raised are relevant for cross-border disputes more generally and are often key aspects/considerations in any fraud-related Irish proceedings.

Determining jurisdiction

The jurisdiction of the Irish courts will be determined by international treaties and conventions and, if there are none, then jurisdiction will be determined by common law. Prior to Brexit, determining jurisdiction in a dispute involving UK and Irish parties was relatively straightforward, with the rules for determining jurisdiction set out in Regulation (EU) No 1215/2012 of the European Parliament and of the Council of 12 December 2012 on jurisdiction and the recognition and enforcement of judgments in civil and commercial matters ("Brussels I Recast").

Essentially, the default position under Brussels I Recast is that the defendant is sued in the place in which they are domiciled. However, a number of exceptions are provided for where this default position can be departed from. For example, Brussels I Recast provides that a party to a contract can be sued in the place where the obligation pursuant to the contract is to be performed, or in tort where the wrong occurred. Another exception to the default position, and perhaps one of the more commonly seen, is that choice of jurisdiction clauses in contracts are to be respected pursuant to Brussels I Recast, meaning where a contract provides that a specific jurisdiction is to determine a dispute, that jurisdiction has exclusive jurisdiction.

Unfortunately, Brexit has now added a significant layer of complexity to the issue of jurisdiction. The obvious solution would appear to be the application of the Lugano Convention. This Convention provides rules for determining jurisdiction that are broadly similar to Brussels I Recast and would certainly assist in facilitating the Brexit transition from a cross-border litigation perspective. In this regard, the UK applied to accede to the Lugano Convention in its own

right having previously been a contracting party on foot of its EU membership. However, in order for the UK's application to be accepted, each of the current contracting parties, which include the EU, must expressly consent to the application and, unfortunately, the EU has thus far rejected the UK's application to accede to the Lugano Convention.

Given the non-application of the Lugano Convention, the only international convention that currently appears to provide rules for determining jurisdiction involving a dispute between UK and Irish entities is the 2005 Hague Convention on Choice of Court Agreements (the "2005 Hague Convention"). As is evident from the title, the application of this Convention is limited in scope and, from a determination of jurisdiction perspective, it essentially provides for the respect of choice of jurisdiction clauses.

Where the 2005 Hague Convention does not apply, then the Irish courts have to turn to the common law whereby it is for the UK and Irish courts to determine themselves whether they have jurisdiction. Clearly the preference in cross-border litigation is to have unified rules that determine jurisdiction and avoid conflict of jurisdictions scenarios whereby multiple jurisdictions claim jurisdiction, which in turn increases costs and could result in multiple conflicting judgments.

Issuing and serving proceedings

The default position under the Irish court rules is that, in order to issue and serve proceedings outside of Ireland, an application for permission



to do so must first be made to the Irish courts. There are exceptions to this where the Irish court has jurisdiction to hear and determine the dispute under Brussels I Recast or the Lugano Convention. However, there is currently no exception for disputes where the Irish court has jurisdiction under the 2005 Hague Convention. Therefore, at present, parties seeking to litigate in Ireland against a party located in the UK will generally have to bring a court application before doing so, and making such an application can often be a costly process as it will generally necessitate an applicant setting out significant detail regarding the prospective claim.

An important exception to the requirement to get pre-approval to issue and serve proceedings is that the Irish court rules do provide that service of process clauses in contracts will be respected. Therefore, where a contract specifically provides the manner in which proceedings should be served, service will be deemed good if that manner of service is followed.

As regards service of proceedings, pre-Brexit, the service of Irish proceedings in the UK was fairly straightforward whereby service occurred via Regulation No 1393/2007 of the European Parliament and of the Council of 13 November 2007 on the service in Member States of judicial and extrajudicial documents in civil and commercial matters (the “EU Service Regulation”). Pursuant to the EU Service Regulation, documents to be served in the UK were submitted to the Irish transmitting agency for transmission to the UK receiving agency, which arranged for service in the UK.

Post-Brexit, the 1965 Hague Convention on the Service Abroad of Judicial and Extrajudicial Documents in Civil or Commercial Matters (the “1965 Hague Convention”) applies as the UK and Ireland are both contracting parties. Under the 1965 Hague Convention, service essentially occurs via central authorities designated to receive requests for service of proceedings; for example, the Master of the High Court in Ireland.

Enforcement of UK judgments in Ireland

Pre-Brexit, the majority of UK judgments fell under Brussels I Recast whereby they were automatically recognised in Ireland without the need for any form of special procedure to enforce the judgment, meaning you were not required to bring any form of court application to have the UK judgment declared enforceable in Ireland before taking enforcement steps.

While not equivalent to the simplified procedure under Brussels I Recast, the Lugano Convention would offer a solution whereby a relatively straightforward *ex parte* application is made to have the judgment deemed enforceable but, as mentioned, this does not currently apply. However, the 2005 Hague Convention does apply but only to disputes between parties to contracts in civil or commercial matters that contain exclusive choice of court clauses. Therefore, enforcement of judgments under the 2005 Hague Convention will only be allowed in certain cases where parties agreed on a choice of court before any dispute arose (though most commercial contracts will include such an exclusive choice of court clause). In addition, the Hague Convention does not provide for the enforcement of protective measures, such as interim injunctions or freezing orders, which are often useful tools in asset recovery cases.

Where the 2005 Hague Convention does not apply, you can attempt to re-litigate the dispute that was the subject matter of the UK proceedings or, more commonly seen, an application can be made to the Irish court to have the judgment recognised and deemed enforceable pursuant to Irish common law. A key difficulty under the common law is that a judgment debtor must be put on notice of the application for recognition and enforcement of the foreign judgment and so the judgment debtor may be present and contest the application.

VIII Using technology to aid asset recovery

Significant technological advances made over the past number of years provide assistance in 



- ➔ the asset recovery process. This is a constantly changing area of the asset recovery world with upgrades, advances and improvements happening on a regular basis that assist in asset recovery and, in particular, in the responses to a fraud perpetrated by electronic hackers.

Some of the key tools that we have highlighted for discussion include the following.

E-discovery and digital forensics

This is one of the most crucial resources used with an increasing number of specialist service providers available that can add value by analysing, distilling and making presentable the large amounts of data that often need to be combed through. This aids the investigator to identify claims, evidence and reverse engineer the steps that led to the fraud in question.

Artificial intelligence being utilised to trace banking transactions

The GreyList intelligence software facilitates investigators to confirm whether a particular email address was used in the creation of a bank account, and can be used in relation to 220,000 banks globally. It is a highly efficient and accurate service that effectively reveals whether a “person of interest” has been whitelisted.

Analysis of cryptocurrency and the blockchain platform

Cryptocurrency’s ascendancy into the mainstream and impact globally has resulted in a paralleled increase in firms that specialise in analysing the blockchain for legislative and regulatory bodies, as well as private clients that have reason to utilise their services.

Modern technology facilitates the investigation of large volumes of data for the purposes of seeking to identify whether a third party may have gained unlawful access to assets and assessing the steps available to seek recovery of any dissipated assets.

By data scraping, information can be gathered to start the process of highlighting the key pieces of data that can be used as part of the asset recovery process. This resource is time efficient and is an increasingly imperative tool that is used by parties attempting to gather information in what are often urgent circumstances.

IX Highlighting the influence of digital currencies: is this a game changer?

In line with trends worldwide, Irish investment in cryptocurrencies is steadily increasing and, as a result, litigation involving cryptocurrencies is

becoming more prevalent. However, while the legal industry is endeavouring to keep up with this, recent cases have shown that traditional remedies remain effective tools, particularly in asset recovery cases relating to digital currencies.

A key advantage of cryptocurrencies is that exchanges are recorded on the blockchain and therefore can often be easily traceable, contrary to common perception. One such case involving the tracing of cryptocurrency that highlights this in the Irish jurisdiction is *Williams v Coinbase Europe Ltd* [2021] (High Court Record No 2021/348P). This concerned the tracing of stolen Bitcoin, in which the plaintiff, a businessman from Missouri, United States had 33.7 Bitcoin (€1.5 million worth) stolen. Having contracted a specialist cryptographic tracing firm, they were able to trace \$160,000 worth of cryptocurrency to a bank account held by an unknown person with Coinbase, an exchange domiciled in Ireland.

Notwithstanding the usefulness of the blockchain recording system, a key challenge in the asset tracing context is straddling the line between gaining discovery of evidence from a third party, and that third party needing to abide by their obligations under the GDPR.

In *Coinbase*, the third-party exchange platform would only facilitate the request for information regarding the stolen Bitcoin if ordered to do so by the court due to contractual and GDPR reasons. Therefore, the plaintiff was required to bring a Norwich Pharmacal application to seek to obtain information regarding the stolen Bitcoin. The Irish High Court did grant the Norwich Pharmacal Order sought, instructing Coinbase to disclose to the plaintiff all information that might assist him in identifying the unknown culprit within five days.

Another recent case in the Irish jurisdiction involving traditional remedies being applied to cryptocurrency is *Criminal Assets Bureau v Mannion* [2018] IEHC 729, in which an order was granted under the Proceeds of Crime Act 1996 to freeze a digital wallet containing Ethereum.

With regard to the basis upon which one may apply to the court, it should be noted that while *Mannion* did not deliberate on the status of cryptocurrency, the Ethereum was considered “property” for the purposes of applying the remedy under the Act.

Therefore, while digital currencies present an ever-evolving landscape and no doubt will provide novel challenges as their prevalence increases, it will remain to be seen how much of a game changer they are in asset recovery and, at present, existing legislation appears to remain an effective tool in retrieving assets.



X Recent developments and other impacting factors

The investigation and prosecution of breaches of company law in Ireland, including fraudulent trading, is about to undergo a major overhaul through the creation of the Corporate Enforcement Authority, described by a Government Minister as “*the Irish FBI for white collar crime*”. This agency will be established under legislation signed into law in December 2021 and, once that legislation has been commenced, will replace the Office of the Director of Corporate Enforcement. The need for such an agency, with greater resources and expertise, was identified after the high-profile collapse of one of the longest-running white-collar crime cases in Ireland, which arose from the collapse of Anglo Irish Bank.

In contrast to the position in many other common law jurisdictions, professional third-party funding of litigation is still unlawful in Ireland, as maintenance and champerty are still on the statute books. This was confirmed by the Supreme Court in recent years in the *Persona* case. There have been many calls for this law to be changed, and of particular interest to readers of this text, in a recent report by the former President of the High Court, Peter Kelly (*Review of the Administration of Civil Justice*, published in 2020), the author expressed the view that there was merit in such funding being available to insolvency practitioners to assist in increasing the pool of assets available to creditors. Whether this recommendation will translate into legislative reform remains to be seen. 

Dillon Eustace LLP is one of Ireland's leading law firms focusing on Asset Management/ Investment Funds, Banking/Capital Markets, Corporate/M&A, Employment, Financial Services, Insurance, Litigation and Dispute Resolution, Real Estate and Taxation.

In tandem with Ireland's development as a leading international financial services centre, Dillon Eustace has developed a dynamic team of lawyers representing international and domestic asset managers, investment fund promoters, insurers, banks, corporates, financial institutions, TPAs and custodians, prime brokers, government and supranational bodies as well as newspapers, aviation and maritime industry participants and real estate developers and investors.

The firm is headquartered in Dublin, Ireland, with international offices in Tokyo (2000), New York (2009) and the Cayman Islands (2012).

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John O'Riordan has considerable experience advising clients in financial services litigation, shareholder disputes, disputes arising from the breakdown of business relations, fraud and asset recovery, property-related disputes, inquiries and investigations including regulatory investigations by the Central Bank of Ireland.

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