

## Anti-Money Laundering

The Criminal Justice (Money Laundering and Terrorist Financing) Act 2010 and 2013 ('2010 Act') designates *external accountants*, auditors and *tax advisers*, amongst others (referred to collectively in the 2010 Act as 'designated persons'), for the purposes of the anti-money laundering and terrorist financing provisions of the 2010 Act.

These provisions include requirements to establish certain procedures and impose reporting obligations on designated persons where knowledge, suspicion or reasonable grounds for that knowledge or suspicion exist that another person is engaged in *money laundering* or *terrorist financing*.

As a result of this, any individual that we act for who holds 25% or more shares in a company or we act for them on a personal nature needs to provide us with the following:

1. Proof of Identity which would include the following:
  - a. Current Passport or
  - b. Current Driving Licence
2. Proof of Address which would include the following:
  - a. Recent\* Bank Statement
  - b. Recent\* Utility Bill
  - c. Recent\* correspondence with Revenue or Local government.

\* Within 3 months