

Subsidiary Legislation made under s.184ZB.

Proceeds of Crime Act 2015 (Requests and Orders under the TGEU) Order 2026

LN.2026/145

Commencement **15.7.2026**

ARRANGEMENT OF ARTICLES

Article

PART 1 PRELIMINARY

1. Title.
2. Commencement.
3. Interpretation.
4. Scope of the Order.
5. Application of the Act and Parts 1 to 3 of the Proceeds of Crime Act 2015 (External Requests and Orders) Order 2019.

PART 2

REQUESTS AND ORDERS UNDER THE TGEU

6. Objectives and principles of cooperation.
7. Transmission of requests.
8. Form of request and languages.
9. Content of request.
10. Specific formalities or procedures.
11. Defective requests and additional information.
12. Grounds of refusal.
13. Measures under Article 169.
14. Orders for confiscation.
15. Sharing of assets, money etc..
16. Consultations and information.
17. Imprisonment in default.
18. Postponement.
19. Service of documents.
20. Rights of persons affected.
21. Plurality of requests.
22. Progress of requests.

2015-22

Proceeds of Crime

2026/145 **Proceeds of Crime Act 2015 (Requests and Orders under
the TGEU) Order 2026**

- 23. Limitation on use.
- 24. Confidentiality.
- 25. Costs.
- 26. Damages.
- 27. Legal Remedies.

In the exercise of powers conferred on the Government by section 184ZB of the Proceeds of Crime Act 2015, all other enabling powers, and for the purposes of implementing, in part, into the Laws of Gibraltar, Chapter 7 of Title V of Part Two, Articles 162 to 164, and Articles 169 to 195 of the Agreement in respect of Gibraltar entered into between the European Union and the European Atomic Energy Community and the United Kingdom of Great Britain and Northern Ireland, the Government has made this Order-

**PART 1
PRELIMINARY**

Title.

1. This Order may be cited as the Proceeds of Crime Act 2015 (Requests and Orders under the TGEU) Order 2026.

Commencement.

2. This Order shall come into operation on the Implementation Date.

Interpretation.

- 3.(1) In this Order-

“Act” means the Proceeds of Crime Act 2015;

“Appropriate officer” means the Attorney General, a police officer or a customs officer;

“Article” means an Article of the TGEU;

“Central Authority” means the Minister with responsibility for Justice or any other person or body as may be determined by the Minister for Justice;

“coercive measure” means where a request has been made under this Order and the Central Authority requires a warrant or order to provide the assistance sought;

“competent authorities of a Member State” means those authorities that are notified under Article 182(1) or designated under Article 182(2) of the TGEU;

“the EU” (or “the Union”) has the meaning given by section 3(2) of the Treaty on Gibraltar and the European Union Act 2026;

“judge” means judge of the Supreme Court;

“Member State” has the same meaning as in Article 3 of the TGEU;

“request” means a request for assistance;

“requested State” means a state or territory-

- (a) to which the TGEU applies; and
- (b) that receives a request from another state or territory that is also covered by the TGEU, and this includes Gibraltar;

“requesting State” means a state or territory-

- (a) to which the TGEU applies; and
- (b) that sends a request to another state or territory that is also covered by the TGEU, and this includes Gibraltar;

“Specialised Committee on the Circulation of Persons” refers to the Committee established under Article 23 of the TGEU;

“Title” has the same meaning as in section 3 of the Treaty on Gibraltar and the European Union Act 2026;

“the Treaty on Gibraltar and the European Union” (or “TGEU”) has the meaning given by section 5 of the Treaty on Gibraltar and the European Union Act 2026.

(2) Any reference to an “Annex” from the TGEU is a reference to that Annex as amended or modified under Article 184 of the TGEU.

Scope of this Order.

4. This Order implements Chapter 7 of Title V of Part Two, Articles 162 to 164, and 169 to 195 of the TGEU.

Application of the Act and Parts 1 to 3 of the Proceeds of Crime Act 2015 (External Requests and Orders) Order 2019.

5. In respect of a request to which article 4 applies-

- (a) where the Act makes provision for a request of that kind, the Proceeds of Crime Act 2015 applies with the necessary modifications;
- (b) where the Act does not make provision for the request received, but the Proceeds of Crime Act 2015 (External Requests and Orders) Order 2019 does make provision for the request, that Order applies with the necessary modifications;
- (c) where the Proceeds of Crime Act 2015 (External Requests and Orders) Order 2019 does not apply to a request received, this Order applies.

PART 2 REQUESTS AND ORDERS UNDER THE TGEU

Objectives and principles of cooperation.

6.(1) This article implements Articles 162 and 164 of the TGEU.

(2) Requests sent from the competent authorities of a Member State to the Central Authority must be given the same priority as in a domestic case.

(3) A request under this Order must be in accordance with the objectives and principles in Article 162, and the obligation to assist under Article 164 of the TGEU.

Transmission of requests.

7.(1) This article implements Article 183 of the TGEU.

(2) An initial transmission of a request under Articles 169 to 195 of the TGEU must be made in accordance with Article 6(1) of the TGEU.

(3) Communications other than those referred to in paragraph (2) may be made directly between the Central Authority and the competent authorities of a Member State.

(4) In urgent cases, initial transmission of requests must comply with paragraph (2), and the court may-

- (a) receive a request directly from a judicial authority in a requesting State; and
 - (b) send a request directly to the judicial authority of the requested State,
- and-

- (i) in the case of subparagraph (a), a copy of the request must be sent at the same time to the Central Authority;
- (ii) in the case of subparagraph (b), a copy of the request must be sent at the same time to the competent authorities in the Member State.

(5) Where a request is sent in accordance with paragraph (4), and the authority in Gibraltar that receives the request is not competent to deal with the matter, that authority may then forward the request to the competent authority in Gibraltar, and inform the requesting State that it has done so.

(6) Where there is an initial transmission of a request, and that request does not concern coercive action, the procedure in Article 6(1) of the TGEU must be complied with.

(7) Requests in draft form-

- (a) may be received by the Central Authority from the judicial authorities of the requesting State in order to determine the sufficiency of information in the request;
- (b) may be sent by the Central Authority to the judicial authorities of the requested State for the same purpose as set out in subparagraph (a).

Form of request and languages.

8.(1) This article implements Articles 184 and 185 of the TGEU.

(2) A request under this Order must be in writing.

(3) Requests may be transmitted by any means of communication (which includes in electronic form), provided the requesting State can, upon request, produce a written record of the communication and the request in original form at any time.

(4) All requests received in Gibraltar should be made in English or accompanied by a certified translation into English and any supporting documentation, if not in English, must be accompanied by a certified translation into English.

(5) Where requests are sent to a Member State, these must be in the official language or official languages of the requested State as notified by the Union to the Specialised Committee on the Circulation of Persons under Article 183(3) or (8).

(6) Requests under Articles 169 and 171 must be made using the corresponding forms prescribed in Annex 16.

(7) In the case of requests in accordance with Article 169(4) of the TGEU, a translation of supporting documents may be provided to the requested State by the requesting State, within 48 hours after transmitting the request, without prejudice to the time limits provided for in Article 169(4).

(8) Save as otherwise provided in this Order, any request or document transmitted for the purposes of this Order does not require any form of legalisation.

Content of request.

9.(1) This article implements Article 186 of the TGEU.

(2) A request to a Member State under this Order must specify-

- (a) the authority making the request;
- (b) the authority carrying out the investigation or proceeding;
- (c) the object of and the reason for the request;
- (d) the relevant facts of the case, except where the request is limited to service;
- (e) where necessary and insofar as possible-
 - (i) the identity, date and place of birth, nationality and location of the person or the persons concerned, or seat in the case of a legal person or legal persons;
 - (ii) the property in relation to which the cooperation is sought, its location, its connection with the person or persons concerned, any connection with the offence, together with any information about other persons and their interests in the property;
- (f) where the cooperation involves coercive action-
 - (i) the text of the statutory provisions, or where this is not possible, a statement of the relevant law applicable of the requesting State; and
 - (ii) confirmation that the measure or measures sought, or any other measures having similar effects could be taken in the requesting State under its own domestic law;

- (g) any particular procedure the requesting State wishes to be followed;
- (h) where the request is for measures under Article 169, an indication of the maximum amount for which recovery is intended to be sought;
- (i) in addition to the information in subparagraphs (a) to (g), a request under Article 171(1)(a) must provide-
 - (i) a certified true copy of a confiscation order made by a court in the requesting State, and a statement of the grounds on the basis of which a confiscation order has been made in the requesting State, if this is not contained in the order itself;
 - (ii) an attestation by the competent authority in the requesting State that the confiscation order is enforceable and is not subject to any form of appeal;
 - (iii) details of the extent to which the enforcement of an order for confiscation is necessary; and
 - (iv) information as to the need to take any measures under Article 169;
- (j) in addition to the information in subparagraphs (a) to (g), a request under Article 171(1)(b) must provide a statement of the facts relied upon by the requesting State which is sufficient to enable the requested State to seek an order under its domestic law;
- (k) supporting documents of where third parties have had their opportunity to assert their rights in a requesting State.

Specific formalities or procedures.

10.(1) This article implements Article 162(3) of the TGEU.

(2) Subject to paragraph (3), where a request is sent from a requesting State, and that request specifies formalities or procedures which are necessary under the domestic law of the requesting State, the Central Authority must comply with these formalities or procedures.

(3) Paragraph (2) does not apply to the extent that the action requested is contrary to the fundamental principles of Gibraltar law.

Defective requests and additional information.

11.(1) This article implements Article 187 of the TGEU.

(2) If a request—

- (a) does not comply with the provisions in Part Two, Title V, Chapter 7 of the TGEU;
or
- (b) contains information provided by the requesting State that is not sufficient to enable the Central Authority to consider or deal with a request,

and the request is made pursuant to Article 171, the Central Authority or an appropriate officer may—

- (i) request that the requesting State amend the request or provides additional information; and
- (ii) set a time limit for the receipt of an amended request or additional information.

(3) The Central Authority may amend a request or provide additional information within the time-period stipulated by that requested State when requested to do so by the requested State pursuant to Article 187.

Grounds of refusal.

12.(1) This article implements Articles 176 and 189 of the TGEU.

(2) The court may refuse to execute a request received under this Order if—

- (a) the request would infringe the principle of ne bis in idem;
- (b) the offence to which the request relates would not be an offence under the law of Gibraltar if committed within its jurisdiction;
- (c) the request concerns measures under Articles 169 or 170 and the measures sought would not be available for the purposes of investigations or proceedings under Gibraltar law in a domestic case;
- (d) the request concerns measures under Articles 169 or 170, if the measures sought or any other measures having similar effects would not be permitted under Gibraltar law in a domestic case, or the request would not be authorised by a court;

- (e) the request concerns cooperation under Articles 171 to 175 of the TGEU, and –
 - (i) under Gibraltar law, confiscation is not available in respect of the offence to which the request relates;
 - (ii) where, without prejudice to the duty in Article 171(3), the request would be contrary to the principles of Gibraltar law of the jurisdiction governing the limits of confiscation as regards the relationship between an offence and—
 - (aa) any economic advantage that may be deemed as it's proceeds; or
 - (bb) any property that may be deemed to be as it's instrumentalities;
 - (iii) confiscation may no longer be ordered or enforced due to the lapse of time;
 - (iv) without prejudice to Article 171(5) and (6), the request does not relate to a conviction, or a decision from a judicial authority, or a statement in such a decision from a judicial authority that an offence or offences have been committed, on the basis of which confiscation is ordered or is sought;
 - (v) confiscation is either not enforceable in the requesting State or it is subject to an appeal in that State;
 - (vi) the request relates to a confiscation order resulting from a judgment given in the absence of the person against whom the order is made, and the proceedings conducted in the requesting State have not afforded the person the rights of defence of persons subject to criminal proceedings.

(3) The ground of refusal in paragraph (2)(b) is applicable to cooperation under Articles 164 and 168 of the TGEU where the assistance sought is coercive.

(4) For the purpose of paragraph (2)(e)(vi), a judgment cannot be deemed to be a judgment in the absence of the person where –

- (a) it has been entered by a court after the person has entered a defence in the proceedings; or
- (b) the person filed an appeal, and the appeal court has pronounced its judgment on the appeal.

(5) Where considering for the purposes of paragraph (2)(e)(vi), whether the person has been afforded the rights of defence of persons subject to criminal proceedings, the court must take account of the following matters-

- (a) whether the defendant has sought to evade justice;
- (b) whether the defendant has been given the possibility of contesting any judgment rendered in their absence and has elected not to do so;
- (c) whether the defendant has been served with a summons to appear before a court and has elected not to appear nor to ask for an adjournment.

(6) The court must not refuse a request on the basis that-

- (a) a legal person is the subject of a request under this Order;
- (b) the person mentioned in the request may be both the perpetrator of the underlying criminal offence and the perpetrator of a money laundering offence.

(7) The court must not refuse a request under Article 171(1)(a) where the person against whom an order for confiscation has been made has died, or in the case of a legal person, it has been dissolved.

(8) The ground of refusal in paragraph (2)(b), on the basis of reciprocity, does not apply where-

- (a) the request concerns one of the offences listed in Annex 13 of the TGEU as defined by the law of the requesting State; and
- (b) the offences are punishable by the requesting State by a custodial sentence or a detention order for a period of at least 3 years.

(9) The Central Authority must provide reasons to a requesting State for any decision to refuse, postpone or place any conditions in relation to any request.

Measures under Article 169.

13.(1) This article implements Articles 169 and 170 of the TGEU.

(2) Where a request from a Member State is received –

- (a) seeking measures under Article 169(1) of the TGEU;

- (b) seeking measures in accordance with Article 169(2) of the TGEU,
- the Central Authority must-
- (i) seek to comply with the request for measures without delay and with the same priority as for a similar domestic case; and
 - (ii) send confirmation to the Member State without delay and by any means of producing a written record of the steps it has taken to comply with a request under this article.
- (3) Where the request under paragraph (2) states that-
- (a) there are reasonable grounds to believe that property may be imminently removed or destroyed;
 - (b) it is necessary to freeze or seize this property immediately,
- the Central Authority must take all necessary steps to seek the execution of the request, within 96 hours from receipt of the request, and send confirmation to the requesting State by any means of producing a written record and without delay.
- (4) If the Central Authority is unable to comply with the time limits under paragraph (3), it must immediately inform the requesting State on the appropriate next steps.
- (5) The expiration of the time limits in paragraph (3) does not extinguish the obligations on the requested State under Article 169.
- (6) Following the execution of a request under this article by a requested State in accordance with Article 169, the Central Authority must provide the requested State -
- (a) as soon as possible with all information which may affect or modify the extent of the measures taken by that State under Article 169;
 - (b) without delay, with all supporting information required by the requested State, and which is necessary for the implementation of any measures taken and any further or additional measures taken.
- (7) Before seeking to apply to the court or a judge to vary or set aside an order made in accordance with Article 169, the Central Authority must wherever possible give a requesting

State an opportunity to be heard by the court or judge and present its reasons for seeking a continuation of any order.

Orders for confiscation.

14.(1) This article implements Articles 171, 172 and 174(1) of the TGEU.

(2) Upon receipt of a request under Article 171, the Central Authority must-

- (a) make a decision as to whether it will take steps to seek execution of a confiscation order without delay, and no later than 45 days after receiving the request;
- (b) send confirmation to the requesting State by any means of producing a written record and without delay in accordance with Article 171(8) of the TGEU.

(3) Unless any ground for postponement of a request under Article 178 applies, the Central Authority must take the necessary steps to seek the execution of a request under Article 171 without delay and must give the request the same priority as for a similar domestic case.

(4) Where the Central Authority is unable to comply with the time limits under paragraph (2), it must immediately inform the requesting State on the appropriate next steps.

(5) The expiration of the time limits in paragraph (2) does not extinguish the obligations on the requested State under Article 171.

(6) A court shall be bound by the findings of facts insofar as these are stated in any conviction or judgment made by court of the requesting State, or insofar as those convictions or judgments are based on those findings of fact made by the court of the requesting State.

(7) A request for confiscation made under Article 171 does not affect the right of the requesting State to seek to enforce the confiscation order itself.

(8) If the request for confiscation under Article 171 consists of a requirement to pay a sum of money, and the sum of money which is specified is expressed in a currency other than sterling, the sum of money to be recovered is to be taken to be the sterling equivalent calculated in accordance with the rate of exchange prevailing at the end of the working day immediately preceding the day when the Supreme Court registers the order.

Sharing of assets, money etc.

15.(1) This article implements Article 173 of the TGEU.

**2026/145 Proceeds of Crime Act 2015 (Requests and Orders under
the TGEU) Order 2026**

(2) Subject to paragraphs (3) and (4), property that is confiscated pursuant to Articles 171 and 172 for the purposes of a request from a requesting State, shall be disposed of in accordance with Gibraltar law.

(3) When giving effect to an order for the purposes of a request from a requesting State under Articles 171 and 172, the court must, to the extent permitted by Gibraltar law, and if requested by the requesting State, give priority consideration to the return of the confiscated property in order to provide compensation to victims or return property to the owners.

(4) Where the Central Authority-

(a) has applied to the court for it to give effect to an order for confiscation for the purposes of a request under Article 171; and

(b) has taken into account the consideration in paragraph (3),

it must dispose of the amount obtained by virtue of a confiscation order in the following way-

(i) where the amount obtained in relation to a confiscation order is an amount equivalent to 10,000 Euros or less, the Central Authority must retain the sum obtained;

(ii) where the amount obtained in relation to a confiscation order is greater than 10,000 Euros, the Central Authority must transfer to the competent authorities in a Member State 50% (fifty per cent) of the amount obtained, unless otherwise agreed between the Central Authority and the competent authorities in a Member State.

(5) Notwithstanding paragraphs (3) and (4), the Central Authority and other Member State may on a case by case basis consider concluding other agreements or arrangements on the disposal of property as they deem appropriate.

Consultations and information.

16.(1) This article implements Articles 174(2) and 177 of the TGEU.

(2) Nothing in this Order permits the recovery of a sum that exceeds the sum specified in a confiscation order.

(3) Where the Central Authority considers that there is a risk that the amount recovered through the execution of the order in Gibraltar may exceed the amount specified in the order, it shall consult the Member State to avoid the confiscation order having this effect.

(4) Where there are substantial grounds for believing that the execution of a measure under Article 169 or Article 171 would pose a real risk to fundamental rights of any party, including any bona fide parties, under Gibraltar law, the Central Authority, before it makes a decision on a request for the execution of provisional measures or a confiscation order, consult the requesting State and request the State to provide it with any necessary information.

Imprisonment in default.

17.(1) This article implements Article 175 of the TGEU.

(2) When seeking to comply with a request under Article 171, the Central Authority must not apply for an order from the court that a defendant be committed to prison for default, nor seek any other measure from the court restricting the liberty of a defendant, unless the requesting State gives its consent.

Postponement.

18.(1) This article implements Articles 178 and 179 of the TGEU.

(2) The Central Authority may postpone acting on a request in order to avoid prejudicing an investigation or a proceeding in Gibraltar.

(3) Prior to refusing or postponing a request, the Central Authority must consult the requesting State to consider whether the request may be granted in part or subject to any terms and conditions as it deems necessary.

Service of documents.

19.(1) This article implements Article 180 of the TGEU.

(2) In accordance with Article 180(1), the Central Authority shall ensure that all notifications in Gibraltar are effected in accordance with the laws in force in Gibraltar.

(3) Paragraph (2) does not prohibit the –

- (a) possibility of service of judicial documents by post in Gibraltar to the persons concerned;
- (b) the possibility for judicial officers, officials or other competent authorities from the Member State to effect service of judicial documents-
 - (i) through the consular authorities in Gibraltar; or

- (ii) through the judicial authorities, including judicial officers, and officials and other competent authorities.

(4) Where the Central Authority sends judicial documents concerning measures under Article 169 or Article 171 made in Gibraltar to a Member State, the judicial documents must indicate the legal remedies that are available under Gibraltar law to the persons concerned in the request.

(5) Where judicial documents are served on a person in a Member State by the Central Authority, copies of these documents must be sent to the competent authorities in the Member State by the Central Authority.

(6) For the purposes of this Order, “judicial document” means-

- (a) judicial orders, decisions and judgments;
- (b) judicial documents relating to the enforcement of any judicial order, decision or judgment.

Rights of persons affected.

20.(1) This article implements Article 181 of the TGEU.

(2) When considering a request-

- (a) from a Member State under Articles 169 to 175 of the TGEU;
- (b) containing a decision made by a judicial authority of a Member State regarding rights claimed by third parties,

the court must recognise the decision unless one of the grounds of refusal in paragraph (3) applies.

(3) The court may not recognise a decision referred to in paragraph (2)(b) where-

- (a) the third parties have not had an adequate opportunity to assert their rights in the requesting State;
- (b) the decision is incompatible with an order or judgment by the court in relation to the same matter;

- (c) the decision is incompatible with the public policy (“ordre public”) of Gibraltar;
or
- (d) the decision in the requesting State is contrary to the provisions on exclusive jurisdiction under Gibraltar law.

Plurality of requests.

21.(1) This article implements Article 188 of the TGEU.

(2) Where the Central Authority receives more than one request under Article 169 or Article 171 relating to the same person or the same property, the plurality of requests does not prevent the Central Authority from seeking any measures under Article 169 required in connection with those requests.

(3) Where the Central Authority receives more than one request under Article 171, it must consider consulting the requesting State or States, as appropriate.

Progress of requests.

22.(1) This article implements Article 190 of the TGEU.

(2) The Central Authority must promptly inform the requesting State of the following-

- (a) the action taken on a request;
- (b) the result of any action taken for the purposes of a request;
- (c) a decision to refuse, postpone or impose conditions, in whole or in part, in relation to a request;
- (d) any circumstances which make the execution of a request impossible, or likely to significantly delay the execution of the request; or
- (e) where any measures are taken pursuant to a request under Article 169, the provisions under Gibraltar law which would lead to the automatic lifting or setting aside of any orders made by the court.

(3) The Central Authority must promptly inform the requested State of-

- (a) any review, decision or fact that would render any confiscation order made by a court in the requested State wholly or partially unenforceable or impossible; or

- (b) any factual or legal development by reason of which any action under this Order is no longer justified.

(4) Where the Central Authority on the basis of the same confiscation order, sends requests for confiscation to more than one Member State, it must inform all Member States that are affected by the enforcement of the order of all the requests.

Limitation on use.

23.(1) This article implements Article 191 of the TGEU.

(2) The Central Authority may make the execution of a request conditional on the requesting State agreeing that any evidence or information obtained from the Central Authority arising from a request under this Order must not, without the prior consent of the Central Authority, be used or transmitted for any other purpose other than that specified in the request.

(3) When the evidence or information is no longer required for the purpose referred to in paragraph (2) (or for any other purpose for which such consent has been obtained), the Central Authority may request that the evidence or information be returned to it, unless it indicates that its return is not necessary.

(4) Where the requested State makes the execution of a request from Gibraltar conditional on the agreement that any information or evidence supplied by it may not without its prior consent be used or transmitted for any other purpose other than the one in the request, the Central Authority must agree to this condition.

(5) Personal data communicated under this Order to the Central Authority may be used -

- (a) for the purposes of proceedings to which Title Two Part V Chapter 7 of the TGEU applies;
- (b) for other judicial and administrative proceedings directly related to proceedings referred to under point (a);
- (c) for preventing an immediate and serious threat to public security; or
- (d) for any other purpose, but only with the prior consent of the requested State, if it made the communication, unless the Central Authority has obtained the consent of the data subject.

(6) This article also applies to personal data not communicated but obtained otherwise under Chapter 7 of Title V of Part Two of the TGEU.

(7) This article does not apply to personal data obtained by the Central Authority under this Order and that originated from Gibraltar.

(8) The references to “personal data” in this Order has the same meaning as in section 2 of the Data Protection Act 2004.

Confidentiality.

24.(1) This article implements Article 192 of the TGEU.

(2) Except to the extent necessary to execute a request, the fact and substance of a request received by the Central Authority, must be kept confidential.

(3) The Central Authority may request that a request to a requested State be kept confidential, except to the extent necessary for that State to execute that request.

(4) Where a Central Authority receives a request and cannot comply with the requirement of confidentiality, it must promptly inform the requesting State.

(5) Any evidence or information provided by a requested State to the Central Authority must, if not contrary to the fundamental principles under Gibraltar law, and upon a request from the requested State, be kept confidential, except to the extent that its disclosure is necessary for the purposes of the criminal investigation or criminal proceedings to which the request relates.

(6) The Central Authority may request that any evidence or information provided to a requesting State be kept confidential, except to the extent that its disclosure is necessary for the purposes of the criminal investigation or criminal proceedings referred to in the request.

(7) Where the party receiving the information cannot keep the information confidential, it must promptly inform the party transmitting the information.

Costs.

25.(1) This article implements Article 193 of the TGEU.

(2) The ordinary costs of executing a request must be borne by the requested State.

(3) Where costs of a substantial or extraordinary nature are necessary to execute the request, the parties must consult each other in advance-

- (a) to agree the conditions upon which the request is to be executed; and
- (b) as to the manner in which the costs will be borne.

Damages.

26.(1) This article implements Article 194 of the TGEU.

(2) Where proceedings for damages arising from an act or omission in relation to cooperation under this Order have been commenced by a person, the requested State and the requesting State must consider consulting each other, where appropriate, to determine how to apportion any damages due.

(3) Where the Government is the subject of any proceedings referred to in paragraph (2), they must endeavour to inform a Member State of the proceedings in case that State may have an interest.

Legal remedies.

27.(1) This article implements Article 195(2) of the TGEU.

(2) No challenge to the substantive reasons in relation to which an order pursuant to Articles 169 to 172 has been made by a judicial authority in a Member State, may be considered by a court, where Gibraltar is the requested State.