

## Debt Management Services

### Operational Manual - Enforcement (Part 3 of 4)

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**Revenue**

Cáin agus Custaim na hÉireann  
Irish Tax and Customs



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This Tax & Duty Manual is for internal operational purposes only.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

**A more recent version of this manual is available.**