

Collection Manual

Dedicated Enforcement Referring Cases to Dedicated Enforcement Unit

Document reviewed July 2020

A more recent version of this manual is available



Table of Contents

1. Dedicated Enforcement Unit.....3

2. Criteria for Dedicated Enforcement Case Selection4

3. Approval of Referral to Dedicated Enforcement Unit.....4

Appendix 1 – Dedicated Enforcement Unit Referral Form.....4

Appendix 2 – Personal Insolvency Letter4

Appendix 3 – Definitions4

A more recent version of this manual is available.

1. Dedicated Enforcement Unit

1.1 From January 1, 2019 any reference to PAYE/PRSI/USC/LPT should be read as Employer Income Tax/PRSI/USC/LPT. The role of the Dedicated Enforcement Unit (DEU) is to implement dedicated enforcement measures to pursue and conclude collection activity in cases of serious debt and non-compliance that do not yield a successful outcome from standard enforcement collection measures.

1.2 The main dedicated measures are:

- ❑ Bankruptcy
- ❑ Forced Sale
- ❑ Committal to Prison
- ❑ Mareva Injunction
- ❑ Garnishee Order
- ❑ Receiver by way of Equitable Execution
- ❑ **Bankruptcy:** An application is made to the Court to adjudicate a taxpayer bankrupt
- ❑ **Forced Sale:** An application is made to the Court to force the sale of a property in order to discharge a debt owed to Revenue
- ❑ **Committal to Prison:** A Committal Order is an application to the Court for committal of a taxpayer to prison for failure to comply with an instalment order
- ❑ **Mareva Injunction:** A Mareva Injunction is used to restrain the dissipation of assets owned by a taxpayer before or after a judgment
- ❑ **Garnishee Order:** Revenue can apply to the Court for a conditional Order of Garnishee, directing that a third party pay monies owed to the taxpayer directly to Revenue. It is necessary to have a judgment to make an application to the Court to obtain a Garnishee Order
- ❑ **Receiver by way of Equitable Execution:** Revenue can apply to the Court for an independent person to be appointed to receive the money payable at some point in the future to the taxpayer. For example, where money is due to be paid to the debtor at certain future dates e.g. periodic rents, the Court may appoint an independent person to receive the money payable to the judgement debtor as and when the money falls due. In this way, the Receiver receives the money instead of the debtor. The Receiver accounts for the money coming into his hands and pays Revenue. It is necessary to have a judgment to make an application to the Court to appoint a Receiver by way of Equitable Execution.

In order for DEU to fulfil its function, it needs to receive a broad spectrum of suitable cases each year. These cases are acquired through referrals from Debt Management Units and the Revenue Divisions. Based on resources available, DEU will then casework the cases that best fit their selection criteria in order to bring each case to a successful conclusion.

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

[...]

2. Criteria for Dedicated Enforcement Case Selection

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

[...]

3. Approval of Referral to Dedicated Enforcement Unit

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

[...]

Appendix 1 – Dedicated Enforcement Unit Referral Form

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

[...]

Appendix 2 – Personal Insolvency Letter

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

[...]

Appendix 3 – Definitions

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

[...]