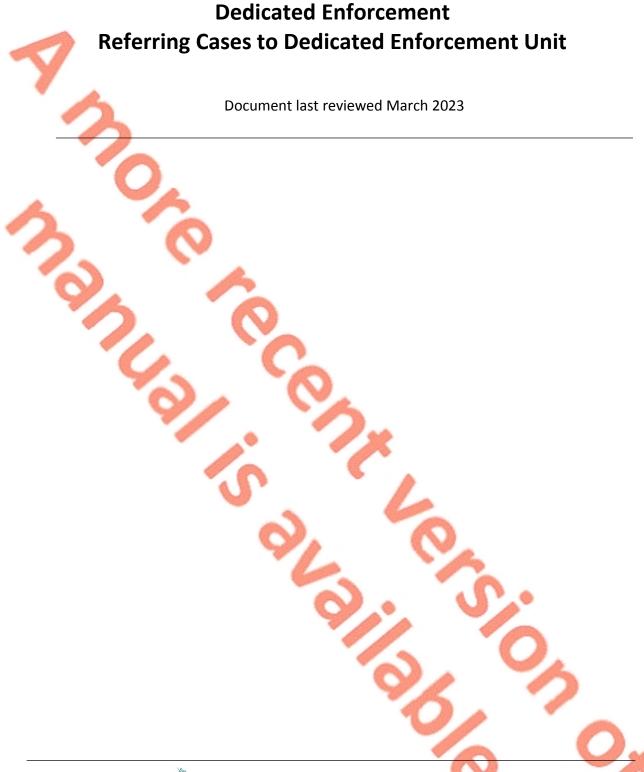
## **Collection Manual**





The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.



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## 1. Dedicated Enforcement Unit

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. DEU also has an advisory role, providing advice to Debt Management Units (DMUs) regarding the suitability or otherwise of certain enforcement options.

The main Dedicated Enforcement measures are:

- Bankruptcy: An application is made to the Court to adjudicate a taxpayer bankrupt. Where a person is not in a financial position to settle their debts, a creditor may apply to the Court to bankrupt them. Once declared bankrupt, the individual's assets are placed under the control of the Official Assignee (OA).
- 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.
- 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 judgment 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.
- Committal to Prison: A Committal Order is an application to the Court for committal of a taxpayer to prison for failure to comply with a Court Instalment Order. Revenue must provide evidence to prove the taxpayer's noncompliance with the original Court Instalment Order and that the noncompliance is due to wilful refusal or culpable neglect.

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