

Collection Manual

Guidelines for Sheriff Enforcement

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Please consult the [COVID-19 pages on the Revenue website](#) for further information in relation to the subject matter of this manual.

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A more recent version of this manual is available.

Guidelines for Sheriff Enforcement

1. Summary

1.1 The following is a summary of the main points covered in this instruction/guideline:

- There are 14 Sheriffs appointed by Government to carry out debt collection for Revenue:
- Sheriff enforcement is quick and cost effective:
- If a customer does not respond to a Final Demand, the CG Caseworker can proceed immediately with Sheriff enforcement if it is the most appropriate option:
- A warrant is a legal document conferring authority on the Sheriff to enforce collection of Revenue liabilities, if necessary, by seizing goods:
- All warrants should specify both the tax and interest on late payment (ILP), as appropriate, and the accrued interest:
- The customer must deal directly with the Sheriff in relation to liabilities specified on a warrant.

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[...]

2. Introduction

2.1 A key aspect of successful caseworking is early identification of the action that is most likely to impact on the customer to secure payment of the tax debt. If a customer fails to respond to an estimate/Final Demand, i.e. does not submit payment or negotiate an acceptable arrangement to pay by Phased Payment Arrangement, the CG Caseworker should initiate enforcement action without delay.

2.2 Many customers respond positively to the caseworking contact(s) from Revenue by regularising their tax affairs. However, some do not respond in a positive way and an effective enforcement strategy is crucial in such circumstances.

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[...]

3. Scope

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[...]

4. Warrants

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[...]

5. Sheriff

- 5.1 Appointed by Government, the fourteen Sheriffs carry out debt collection on a professional basis for Revenue. As Officers of the Court, Sheriffs are accountable to the Court for their actions in the area of enforcement. Their debt collection activities are generally covered by the Enforcement of Court Orders Act, 1926, as amended, while the execution of Revenue warrants is specifically provided for in Section 960L of the Taxes Consolidation Act, 1997 and the [Code of Practice for Revenue Sheriffs](#) introduced on 1st November 2005.
- 5.2 Under the Court Officers Act, 1945, the Sheriff is empowered to seize assets only within his/her Bailiwick and cannot seize outside of it. Therefore, if a CG Caseworker is unsure of the Bailiwick in a particular case, it is advisable to verify with the relevant Sheriff prior to referral.

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[...]

6. Consideration prior to initiating Sheriff Action

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[...]

7. Initiating Sheriff Enforcement

- 7.1 The CG Caseworker initiates enforcement action where a Final Demand issued and payment was not received or a satisfactory agreement was not reached.
- 7.2 As a general guide, Sheriff enforcement should be pursued where the defaulter has assets that can be seized, as it is a quick and cost-effective method of enforcement.
- 7.3 All warrants issued to the Sheriff should specify tax/ILP and accrued interest.

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