

Collection Manual

Guidelines for Sheriff Enforcement

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Guidelines for Sheriff Enforcement

NOTE: Any reference to PAYE/PRSI in this manual should read “Employer Income Tax/PRSI/USC/LPT” for the period 1/1/2019 onwards. Any reference to Form P30 should read “Return” and it should also be noted that the Form P35 will no longer apply to periods from 1/1/2019 onwards.

1. Summary

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

- There are 16 Sheriffs appointed by Government to carry out debt collection for Revenue.
- Sheriff enforcement is quick and cost effective.
- If a taxpayer does not respond to a Final Demand, the 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 taxpayer 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 taxpayer to secure payment of the tax debt. If a taxpayer fails to respond to an estimate/Final Demand, i.e. does not submit payment or negotiate an acceptable arrangement to pay by Phased Payment Instalment, the caseworker should initiate enforcement action without delay.

2.2 Many taxpayers will respond positively to the caseworking contact(s) from Revenue by regularising their tax affairs. However, some will not respond in a positive way and an effective enforcement strategy is crucial in such circumstances. The caseworker should select the most appropriate enforcement option based on the current circumstances of the case. At this stage, the three options available are Sheriff, Solicitor or Attachment. The chosen option may differ from the default enforcement agency assigned to the case at registration.

2.3 Sheriff Enforcement is the most effective Revenue Enforcement option in cases where the taxpayer fails to respond to a demand/warning notice. It is the process whereby

the caseworker refers the outstanding Revenue debts to the Sheriff for collection and, if necessary, seizes certain assets from the defaulter on foot of a warrant.

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[...]

3. Scope

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[...]

4. Warrants

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5. Sheriff

5.1 Appointed by Government, the sixteen 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 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 caseworker will initiate enforcement action where a Final Demand has 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 seizable assets, as it is a quick and cost-effective method of enforcement.
- 7.3 All warrants issued to the Sheriff should specify the tax/ILP and the accrued interest.
- 7.4 When referring partnership cases for Sheriff enforcement, the names of the individual partners, together with the details of the trading name and business address, must be included on the referral. The Sheriff cannot act in these cases unless this information is provided.

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[...]

- 7.5 Electronic copies of the warrants are transmitted to Sheriffs offices after close of business daily. The transfer of information, including warrants/certificates, in electronic format is legislated for in Section 960L (2) of the Taxes Consolidation Act 1997. Manual warrants must be sent by registered post to the relevant Sheriff's office.

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[...]

- 7.6 Any taxpayer who contacts a caseworker following a Sheriff referral must always be instructed to deal directly with the Sheriff's office, as this is part of Revenue's agreement with the Sheriffs. On receipt of the warrant, the Sheriff normally issues a letter to the taxpayer stating that s/he is now pursuing the outstanding liabilities and that s/he may seize goods if the liabilities are not paid as a matter of urgency. Unless the outcome of these dealings results in payments being received and/or the warrant being withdrawn, the Sheriff will proceed to make arrangements for a seizure.

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