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Sheriff Review Group
Civil Governance
Bishops Square
Dublin 2
D02TD99

24 March 2023

Email to: sheriffreview@justice.ie

Re: Joint Review Group to examine the role of Sheriffs – stakeholder engagement process

Dear Sir/Madam

The Irish Tax Institute welcomes the invitation to contribute its views to the stakeholder engagement process to inform the review of the role of Sheriffs in relation to State work.

Many of the Terms of Reference of the review relate to the future role and viability of Sheriffs, as currently constituted, and are decisions for the Government on the collection of debt for the State on which the Institute could not comment. However, Institute members regularly interact with the Sheriffs when acting as tax advisers for taxpayers whose tax debt has been referred to a Sheriff by the Revenue Commissioners (Revenue). The Institute's comments are therefore focused on scope for improving communications to ensure that overdue taxes can be collected in an efficient and effective manner.

Currently, once Revenue has issued a 'Final Demand' for payment of overdue tax to a taxpayer this tax debt can be referred to a Sheriff very quickly, if the tax is not paid or the taxpayer does not engage with Revenue about arranging payment within seven days of the issue of the Final Demand. Often the taxpayer's tax adviser will be unaware that overdue tax has been referred by Revenue to a Sheriff for collection as the tax adviser is not routinely notified in advance of such a referral. In addition, the tax adviser does not receive a copy of correspondence issued by a Sheriff to the taxpayer on its proposals for payment of the tax debt. As a result, the tax adviser may only become aware of a Sheriff's involvement at a late stage in the process, for example, when the Sheriff has visited the business premises of the taxpayer to seize assets.

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In the interests of addressing overdue taxes as early as possible through payment or entry into a phased payment arrangement, we believe that in advance of referring a tax debt to a Sheriff, Revenue should notify the tax adviser that their client's debt is being referred to a Sheriff. This is a matter we have raised with Revenue in our engagement at the Tax Administration Liaison Committee (TALC).

Where a tax debt has been referred to a Sheriff, consideration should be given to copying the tax adviser on record with Revenue with correspondence issued from the Sheriff to the taxpayer. Furthermore, the authorisation that enables a tax adviser to engage with Revenue in relation to a taxpayer's tax debt (i.e., the Agent Link Authorisation) should be sufficient to allow the Sheriff to engage directly with the tax adviser on the taxpayer's debt, where appropriate.

We hope that our suggestions on improving the communications process to secure the payment of overdue taxes will be of some assistance to your review. Should you have any questions on this submission or issues you would like to discuss further with the Institute, please contact Mary Healy at mhealy@taxinstitute.ie.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Colm Browne', with a long horizontal stroke extending to the right.

Colm Browne
Institute President