

# **Collection Manual**

## **Guidelines For Attachment**

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# Guidelines for Attachment

## 1. Summary

1.1 The following is a summary of the main points covered in this guideline to assist staff in the use of Attachment and in identifying cases suitable for this form of enforcement:

- Attachment is used as an alternative to Sheriff or Solicitor enforcement and is speedy and cost effective.
- A Final Demand must issue to the taxpayer prior to issuing a Notice of Attachment. The Notice of Attachment should not issue until the time specified (min.7 days) has elapsed. (Sample [Final Demand](#)).
- Notices of Attachment can be issued only against debtors to the taxpayer (Attachees).
- Caseworkers should always verify the names and addresses of taxpayers and Attachees before issuing Notices of Attachment.
- Full or partial liability together with the appropriate interest and /or penalties may be attached.
- Notices of Attachment require approval by Authorised Officers, i.e. Principal Officer or nominated Assistant Principal Officers.
- The original Notice of Attachment issues to the Attachee (debtor) by registered post. A copy is then forwarded to the taxpayer, also by registered post.
- An Attachment Order remains in place until it is satisfied or revoked by the caseworker, usually on one the following grounds:
  - Satisfied – when the tax liabilities have been paid, or
  - Revoked – when the attachee does not owe money to the tax payer, **or** the taxpayer is negotiating a payment arrangement with the caseworker.

The following material is either exempt from or not required to be published under the Freedom of Information Act 1997.

[...]

## **2. Introduction**

- 2.1 Revenue's power of Attachment originated in the Finance Act, 1988 and is now covered by Section 1002 of the Taxes Consolidation Act, (TCA) 1997. This legislation authorises Revenue to attach amounts owed by a third party to a taxpayer who has defaulted in paying taxes.
- 2.2 Attachment is a very effective enforcement method of collecting unpaid tax liabilities. The main advantages of Attachment are:

### **Speed:**

- The Attachee must submit a statutory Return/payment within 10 days. The outcome is known in 10 – 14 days.
- No Judgment or legal proceedings required, i.e. no court delays.
- Several Notices of Attachment can be issued to different Attachees simultaneously to cover different portions of the liability.

### **Cost:**

- Attachment is very cost effective. There are no legal fees incurred by Revenue or the taxpayer.

### **Results:**

- Attachment remains active until it is either paid or formally revoked by Revenue.
- It can affect a taxpayer's credit rating with financial institutions.

## **3. Purpose**

### **3.1 The purpose of the guideline is:**

- to assist caseworkers in understanding the Power of Attachment as a method of enforcement, and
- to highlight the benefits of invoking the power of Attachment to enforce payment of outstanding tax and interest liabilities.

## **4. Scope**

- 4.1 These guidelines are for all Revenue staff engaged in Debt Management caseworking and may be supplemented by local instructions in the Collector General's Division or in a Region, as necessary, to reflect particular concerns in individual areas.

## 5. Terms of Reference

5.1 **Sec 1002(1)(a) TCA 1997** provides a list of the definitions for the purposes of attachment. The main definitions are:

(i) **Debt**

A debt may be described as the aggregate amount of money due by the debtor, (Attachee), to the taxpayer at the time of receipt of the Notice of Attachment and for the duration of the Notice of Attachment until the debt is fully paid or the Notice of Attachment is revoked.

The legislation excludes any amount due by a third party to the taxpayer as emoluments, under a contract of service. Emoluments are wages/salary payments assessable to Income Tax under Schedule E – [ref 6.2](#).

(ii) **Relevant Person/Attachee**

A **relevant person** for the purposes of attachment is a person whom Revenue has reason to believe owes a debt, or some form of monetary arrears, to the taxpayer who has failed to pay tax to Revenue. Suitable Attachees include:

- Financial Institutions (Banks, Building Societies, Insurance Companies, Credit Unions) and State Agencies (other Government Departments, Health Boards, An Post, Legal Aid Board, OPW),
- Other Creditors, e.g. building or haulage contractors, (*contract for service*)-the taxpayer is likely to have regular customers and the RCT Deduction Card is a valuable source of information.
- Other entities from which the taxpayer is due to receive once-off payments, e.g. Court settlements, Compulsory Purchases Orders.

(iii) **Specified Amount**

The **specified amount** is the amount, or portion of the amount of the outstanding tax, interest and penalties included in the Notice of Attachment. It covers all taxes, duties, levies or charges placed under the care and management of the Revenue Commissioners. This includes liabilities in respect of the following taxes, duties and levies:

- Income tax (including employer's PAYE),
- Corporation Tax
- Capital Gains Tax
- Capital Acquisitions Tax
- Stamp Duties
- Customs Duties
- Excise Duties
- Value Added Tax

- PRSI (employment) Contributions
- Self-employed PRSI Contributions
- Health Levies
- Employment and Training Levies
- Environmental Levies.

(iv) **Relevant Period**

The **relevant period** is the period starting at the time of receipt by the Relevant Person (e.g. the bank) of the Notice of Attachment and ending on the earliest of-

- a) payment of the Specified Amount to Revenue by the Relevant Person  
**or**
- b) receipt of a Notice of Revocation by the Relevant person,  
**or**
- c) the Relevant Person or the taxpayer, (an individual), being declared bankrupt, or, if the relevant person or taxpayer is a company, being wound up.

In practice, the relevant period usually ends when the 3<sup>rd</sup> party (Attachee) pays Revenue the tax specified on the Notice of Attachment as at (a) above.

## 6. Conditions for Attachment

6.1 The following conditions apply to the use of Attachment:

- Tax must be in default for at least one month.
- A Final Demand must issue. The Notice of Attachment cannot issue until the final demand period has elapsed, (min 7 days).
- Notices of Attachment / Revocation Orders are signed at PO level or upwards – in their absence nominated AP's may sign.
- Notices of Attachment must be sent by **registered** post or may be hand-delivered.
- Each liability may be included in only one Notice of Attachment and cannot be the subject of any other enforcement proceedings.

6.2 The following may **not** be attached as they are not regarded as debt due to the taxpayer,

- Wages and Salaries
- Deposits (e.g. down-payments on property) held by Solicitors in 'Client Accounts' are not regarded as debts due to the solicitor.
- Any disputed amounts owed to the taxpayer.

- A Grant to which the taxpayer has no legal entitlement, i.e. it is payable at the discretion of the awarding body.
- An overdraft where the taxpayer is not in credit with the bank, as there is no debt due to the taxpayer from the bank and therefore nothing to Attach.

6.3 The following circumstances in relation to Attachment have previously arisen and were legally researched:

**(1) Banks ‘Off-Setting’ Accounts**

Banks may exercise a right of ‘off-set’ if there is an ‘immediately recoverable’ debt due to the bank by customer. The contract between the bank and the customer will determine if a debt is ‘immediately recoverable’.

**Example 1**

A taxpayer operates two Bank **current** accounts:

Account No. 1 is €10,000 overdrawn

Account No. 2 is €4,000 in credit

The Bank can ‘off-set’ in this case and is not obliged to pay over the €4,000 from the No. 2 Account under a Notice of Attachment. The taxpayer cannot sue the Bank for any debt due, as s/he is still indebted to the Bank for the sum of €6,000, (€10,000 minus €4,000).

**Example 2**

A taxpayer operates two Bank accounts:

Account No. 1 is a Loan account for €3,000

Account No. 2 is a Current account €1,000 in credit

The bank cannot use ‘off-set’ in this case. An ‘off-set’ must be in respect of an active, ‘immediately recoverable’ debt due to the bank, whereas loan repayments are governed by a contract.

**(2) Joint Bank A/C’s**

Joint accounts with financial institutions may be Attached. Unless evidence to the contrary is produced within 10 days of the Notice of Attachment, a joint account will be deemed to be held equally for the benefit of each party to the account. Where contrary evidence is produced within the time limit, the amount shown to be held by the taxpayer is regarded as a debt due to him/her and is suitable for Attachment.

**(3) Credit Unions**

Where a Credit Union ‘standard’ loan agreement required the taxpayer to genuinely pledge his existing account balance as security, you cannot use Attachment. Any doubts may be resolved by requesting a copy of the loan agreement.

**(4) Post-Dated Cheques**

Amounts covered by post-dated cheques are not subject to Attachment. A debt does not exist between the parties unless the Bank fails to honour a post-dated cheque.

**Example:**

- **A Ltd** owes €10,000 to **B Ltd** and issues a post-dated cheque for that amount to **B Ltd**.
- **B Ltd** owes Revenue €10,000.
- **A Ltd** is not obliged to pay Revenue the amount covered by post-dated cheques on foot of a Notice of Attachment, as the debt ceased to exist when the post dated cheque for €10,000 was written.
- If the cheque is not honoured when presented at the bank then the original debt exists.

**(5) Proceeds of Property Sales**

These are not suitable for Attachment. Due to the nature of conveyancing transactions, a debt normally only arises on the closing date of a sale. This debt is normally paid on that same day. After the closing date, there is no debt, as the sum has been discharged.

**7. Attachment – Obligations**

**7.1 The obligations of the Relevant Person, Taxpayer and Revenue are:**

**Relevant Person (Attachee):**

**The role of the Attachee is essentially procedural, i.e. compliance with the legislation as follows:**

- Within 10 days of receiving the Notice of Attachment from Revenue, the Attachee must deliver to Revenue, a return in writing, indicating whether or not any debt is due to the taxpayer specified in the Notice.
- Where a debt is due to the taxpayer, the amount of the debt must be specified on the return and paid to Revenue.
- If the specified amount on the Notice of Attachment is greater than the debt owed by the Attachee to the taxpayer, the total amount of the debt must be paid over to Revenue.
- Where the debt is greater than the specified amount (the tax owed by the taxpayer), the Attachee must state the specified amount on the return and pay Revenue that amount.
- Where the specified amount on the Notice of Attachment has not been fully satisfied and a further debt becomes due to the taxpayer during the ‘Relevant Period’, the Attachee must make another return and payment to Revenue within 10 days of the date the debt is due to be paid. This process continues until the amount specified in the Notice of Attachment has been paid.

- If there is no debt outstanding by the Attachee to the taxpayer, a ‘Nil’ return must be submitted to Revenue by the Attachee.
- An Attachee may not make any disbursement out of the debt/additional debt due to the taxpayer during the relevant period except to the extent that:
  - (i) it will not reduce the debt below the amount of tax liabilities shown in the Notice Of Attachment, or
  - (ii) the disbursement is made pursuant to a Court Order
- The Attachee must advise the taxpayer that payment has been made to Revenue under a Notice of Attachment.
- The Attachee is liable for prosecution under Section 1002(5) TCA, 1997, for the provision of an incorrect return.

#### **The Taxpayer:**

- The taxpayer may pay Revenue on demand or at any time before the Attachee pays Revenue.
- If the taxpayer pays Revenue in full, the Notice of Attachment is satisfied and should be revoked from the Attachee promptly.
- Where the Attachee pays money to Revenue the taxpayer must treat the payment as if s/he received it directly.

#### **Revenue:**

- Copies of Notices of Attachment and Notices of Revocation will be given promptly by Revenue to the taxpayer.
- Revenue will issue receipts to both taxpayer and the Attachee for all payments received on foot of a Notice of Attachment.
- Multiple Notices of Attachment may be issued to one Attachee by Revenue in respect of different taxpayers or to multiple debtors of one taxpayer at the same time.

## **8. When is Attachment Used**

In most cases, the first enforcement option selected will be Sheriff or Solicitor. However, Attachment may be considered as a first option if the liabilities only come to notice when they are already at a substantial level or escalating rapidly.

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- 8.2 Attachment may be used to secure payment of all or part of the tax liability and interest/penalties outstanding in a case.
- 8.3 Where only part of the liability is paid on foot of the Notice of Attachment, i.e. when the debt owed to the taxpayer by the Attachee is less than that owed to Revenue, the Notice of Attachment must be revoked in advance of pursuing alternative enforcement methods to address the balance of the liability.

**Example:**

**Mr. Bronach**, supplies Circles to the Square Diamond Co. Mr. Bronach owes €20k in VAT, for the taxable period July/Aug 2007, due on **19<sup>th</sup> Sept 2007**. You have reason to believe that the Square Diamond Co. owes a substantial amount to Mr. Bronach.

- **20<sup>th</sup> Oct 2007**: You issue a Final Demand for the €20k tax.
- **20<sup>th</sup> Nov 2007**: There has been no response from Mr. Bronach. A check on his record in ITS reveals that his Income Tax Return for 2006 due **31<sup>st</sup> Oct 2007** is still outstanding. There is a preliminary tax payment of €7k on record. His P30 payments are up to date.
- **6<sup>th</sup> Dec 2007**: The pre-conditions for the issuing a Notice of Attachment have been satisfied, i.e. 14 days have passed since the date of default and a Final Demand notice has been served on the taxpayer. You issue a Notice of Attachment to the Square Diamond Co., for the €20,502.32 tax and interest due to Revenue by Mr. Bronach. A copy of the Notice of Attachment is sent to Mr. Bronach.
- **8<sup>th</sup> Dec 2007**: A very irate Mr. Bronach phones and accuses Revenue of breaching his right to confidentiality for disclosing his tax affairs to the Square Diamond Co., and insists that you revoke the Notice of Attachment immediately.

When you advise Mr. Bronach that under **Sec 1002 (15) TCA 1997**, the secrecy obligations imposed on Revenue do not apply in relation to information contained in a Notice of Attachment, he apologises and says that he has been under pressure of late and offers to write a cheque ‘this minute’.

Later that afternoon, Mr. Bronach hand delivers a bank draft for €20,502.32 together with his 2006 Income Tax Return. He requests that the Notice of Attachment be revoked immediately. You advise him that under **Sec 1002 (10) TCA 1997**, a Revocation is made without delay when a taxpayer pays the amount in default. On the same afternoon, you issue a Notice of Revocation to the Square Diamond Co., which they receive on **9<sup>th</sup> Dec 2007**.

For the purposes of Attachment in the above example:

**Relevant Person:** Attachee-Square Diamond Co.

**Specified Amount:** €20,502.32 VAT plus interest owed by Mr. Bronach to Revenue.

**Debt:** €20,502.32 owed by the Square Diamond Co., to Mr Bronach.

**Relevant Period:** The period starting on the date the Square Diamond Co. receives the Notice of Attachment (8 Dec. 2005) and ending on the date on which they receive the Notice of Revocation (9 Dec 2005).

## **9. Attachment Caseworking Procedures**

**Step 1:** Prepare and issue a Final Demand in ICM

**Step 2:** Follow-up on the Final Demand -

**The following is a list of possible outcomes:**

### **(1) Taxpayer Contacts Caseworker**

**Do not proceed with Attachment if the taxpayer**

- undertakes to pay immediately (Bank Draft), or
- enters into realistic negotiations, which are likely to be successful.

Otherwise, proceed with the Attachment.

### **(2) Payment Received**

- Do not proceed with Attachment.

### **(3) Part Payment Received**

- Review the circumstances of the case and decide whether or not to proceed with Attachment for the balance of the liabilities.

### **(4) No Contact /No Payment Received**

- Proceed with Attachment process.

## 10. The Notice of Attachment

10.1 The Notice of Attachment contains the following information:

- a) Attachee name and address, (ensure both are correct).
- b) Taxpayer's name and address, (ensure both are correct).
- c) Tax Reference Number (Taxpayer).
- d) Specified amount, i.e. the amount of **tax and interest** in default covered by the Notice of Attachment.
- e) A blank Return to be delivered to Revenue within 10 days from the date of receipt of the Notice of Attachment by the relevant person, indicating whether or not any debt is due to the taxpayer specified in the notice, and if a debt is due, stating the amount of that debt.
- f) Instructions regarding payment to Revenue.

## 11. Notice of Revocation

11.1 A Notice of Attachment may be revoked by Revenue at any time. This is usually done where Revenue is satisfied that:

- a) a payment has been made by the 3<sup>rd</sup> party, even though it falls short of the specified amount. This will occur where the amount owed by the 3<sup>rd</sup> party to the taxpayer is less than the tax owed to Revenue by the taxpayer, **or**
- b) there is no debt owing to the taxpayer by the 3<sup>rd</sup> party, **or**
- c) liquidation, bankruptcy or examinership has begun.

11.2 A Notice of Revocation must be signed by a Nominated Officer.

11.3 A copy of the Notice of Revocation sent to the 3<sup>rd</sup> party (attachee) is also forwarded to the taxpayer.

**NB: Revocation is not necessary where the specified amount is paid in full as of the all obligations under the Notice of Attachment have been satisfied.**

### **Delivery Of Notice Of Attachment to Attachee**

- 11.4 Notice of Attachment should be sent by **registered post** to the responsible person in the Financial Institution, Local Authority or company. The meaning of a responsible person may vary depending on the circumstances and nature of the company or business. Generally a responsible person is one who understands the implications of the Notice of Attachment.

### **Delivery Of Notice Of Attachment to Taxpayer**

- 11.5 All documents should be sent by registered post. A copy of the Notice of Attachment should be forwarded to the Taxpayer as soon as possible.

The following material is either exempt from or not required to be published under the Freedom of Information Act 1997.

[...]

## **12. Follow Up on Notice of Attachment**

Issuing a Notice of Attachment may result in any one of the following outcomes:

### **(a) No response from Attachee**

If Confirmation Of Delivery Notice is not received within 4 days, make contact with the Attachee.

### **(b) Payments received from Taxpayer**

If the taxpayer pays in full or finalises a realistic arrangement with the caseworker the Attachment may be revoked.

### **(c) Full payment received from Attachee**

- i) Send an Acknowledgement of Payment to Attachee
- ii) Send an Acknowledgement of Payment to the Taxpayer.
- iii) It is not necessary to revoke the Notice of Attachment where the Attachee makes a full payment of the amount specified in the Notice.

### **(d) Part Payment Received from Attachee**

- i) Each time a part payment is received, send an Acknowledgement of Part Payment and a Further Return under Notice of Attachment to the Attachee.
- ii) Each time a part payment is received, send an Acknowledgement of Part Payment to the Taxpayer.

**(e) No Money Available**

**The Notice of Attachment should be revoked if-**

- i) The Attachee does not owe money to the taxpayer, and the caseworker has reason to believe that the Attachee is unlikely to owe money to the taxpayer in the near future,
- or**
- ii) The payments made by the Attachee do not cover the arrears of tax owed by the taxpayer and the Attachee does not owe the taxpayer any more money.

**(f) Revocation of Attachment Order**

- i) Issue a signed Revocation Order to the Attachee.
- ii) Issue a copy to the Taxpayer.

The following material is either exempt from or not required to be published under the Freedom of Information Act 1997.

[...]

This Legislation is available on Revenue's website.

### **S.1002 of the Taxes Consolidation Act, 1997.**

Deduction from payments due to defaulters of amounts due in relation to tax.

1002. -(1) (a) In this section, except where the context otherwise requires-

“the Acts” means-

- (i) the Customs Acts,
- (ii) the statutes relating to the duties of excise and to the management of those duties,
- (iii) the Tax Acts,
- (iv) the Capital Gains Tax Acts,
- (v) the Value-Added Tax Act, 1972, and the enactments amending or extending that Act,
- (vi) the Capital Acquisitions Tax Act, 1976, and the enactments amending or extending that Act, and
- (vii) the Stamp Act, 1891, and the enactments amending or extending that Act,

and any instruments made thereunder;

“additional debt”, in relation to a relevant person who has received a notice of attachment in respect of a taxpayer, means any amount which, at any time after the time of the receipt by the relevant person of the notice of attachment but before the end of the relevant period in relation to the notice, would be a debt due by the relevant person to the taxpayer if a notice of attachment were received by the relevant person at that time;

“debt”, in relation to a notice of attachment given to a relevant person in respect of a taxpayer and in relation to that relevant person and taxpayer, means, subject to paragraphs (b) to (e), the amount or aggregate amount of any money which, at the time the notice of attachment is received by the

relevant person, is due by the relevant person (whether on that person's own account or as an agent or trustee) to the taxpayer, irrespective of whether the taxpayer has applied for the payment (to the taxpayer or any other person) or for the withdrawal of all or part of the money.

“deposit” means a sum of money paid to a financial institution on terms under which it will be repaid with or without interest and either on demand or at a time or in circumstances agreed by or on behalf of the person making the payment and the financial institution to which it is made;

“emoluments” means anything assessable to income tax under Schedule E;

“financial institution” means a holder of a licence issued under section 9 of the Central Bank Act, 1971, or a person referred to in section 7(4) of that Act, and includes a branch of a financial institution which records deposits in its books as liabilities of the branch;

“further return” means a return made by a relevant person under subsection (4);

“interest on unpaid tax”, in relation to a specified amount specified in a notice of attachment, means interest that has accrued to the date on which the notice of attachment is given under any provision of the Acts providing for the charging of interest in respect of the unpaid tax, including interest on an undercharge of tax which is attributable to fraud or neglect, specified in the notice of attachment;

“notice of attachment” means a notice under subsection (2);

“notice of revocation” means a notice under subsection (10);

“penalty” means a monetary penalty imposed on a taxpayer under a provision of the Acts;

“relevant period”, in relation to a notice of attachment, means, as respects the relevant person to whom the notice of attachment is given, the period commencing at the time at which the notice is received by the relevant person and ending on the earliest of-

- (i) the date on which the relevant person completes the payment to the Revenue Commissioners out of the debt, or the aggregate of the debt and any additional debt, due by the relevant person to the taxpayer named in the notice, of an amount equal to the specified amount in relation to the taxpayer,
- (ii) the date on which the relevant person receives a notice of revocation of the notice of attachment, and
- (iii) where the relevant person or the taxpayer named in the notice-

- (I) is declared bankrupt, the date the relevant person or the taxpayer is so declared, or
- (II) is a company which commences to be wound up, the relevant date within the meaning of section 285 of the Companies Act, 1963, in relation to the winding up;

“relevant person”, in relation to a taxpayer, means a person whom the Revenue Commissioners have reason to believe may have, at the time a notice of attachment is received by such person in respect of a taxpayer, a debt due to the taxpayer;

“return” means a return made by a relevant person under subsection (2)(a)(iii);

“specified amount” has the meaning assigned to it by subsection (2)(a)(ii);

“tax” means any tax, duty, levy or charge which in accordance with any provision of the Acts is placed under the care and management of the Revenue Commissioners;

“taxpayer” means a person who is liable to pay, remit or account for tax to the Revenue Commissioners under the Acts.

- (b) Where a relevant person is a financial institution, any amount or aggregate amount of money, including interest on that money, which at the time the notice of attachment is received by the relevant person is a deposit held by the relevant person-
  - (i) to the credit of the taxpayer for the taxpayer's sole benefit, or
  - (ii) to the credit of the taxpayer and any other person or persons for their joint benefit, shall be regarded as a debt due by the relevant person to the taxpayer at that time.
- (c) Any amount of money due by the relevant person to the taxpayer as emoluments under a contract of service shall not be regarded as a debt due to the taxpayer.
- (d) Where there is a dispute as to an amount of money which is due by the relevant person to the taxpayer, the amount in dispute shall be disregarded for the purposes of determining the amount of the debt.
- (e) In the case referred to in paragraph (b), a deposit held by a relevant person which is a financial institution to the credit of the taxpayer and any other person or persons (in this paragraph referred to as “the other party or parties”) for their joint benefit shall be deemed (unless evidence to the contrary is produced to the satisfaction of the relevant person within 10 days of the

giving of the notices specified in subsection (2)(e)) to be held to the benefit of the taxpayer and the other party or parties to the deposit equally, and accordingly only the portion of the deposit so deemed shall be regarded as a debt due by the relevant person to the taxpayer at the time the notice of attachment is received by the relevant person and, where such evidence is produced within the specified time, only so much of the deposit as is shown to be held to the benefit of the taxpayer shall be regarded as a debt due by the relevant person to the taxpayer at that time.

(2) (a) Subject to subsection (3), where a taxpayer has made default whether before or after the passing of this Act in paying, remitting or accounting for any tax, interest on unpaid tax, or penalty to the Revenue Commissioners, the Revenue Commissioners may, if the taxpayer has not made good the default, give to a relevant person in relation to the taxpayer a notice in writing (in this section referred to as “the notice of attachment”) in which is entered-

(i) the taxpayer's name and address,

(ii) (I) the amount or aggregate amount, or

(II) in a case where more than one notice of attachment is given to a relevant person or relevant persons in respect of a taxpayer, a portion of the amount or aggregate amount,

of the taxes, interest on unpaid taxes and penalties in respect of which the taxpayer is in default at the time of the giving of the notice or notices of attachment (the amount, aggregate amount, or portion of the amount or aggregate amount, as the case may be, being referred to in this section as “the specified amount”), and

(iii) a direction to the relevant person-

(I) subject to paragraphs (b) and (c), to deliver to the Revenue Commissioners, within the period of 10 days from the time at which the notice of attachment is received by the relevant person, a return in writing specifying whether or not any debt is due by the relevant person to the taxpayer at the time the notice is received by the relevant person and, if any debt is so due, specifying the amount of the debt, and

(II) if the amount of any debt is so specified, to pay to the Revenue Commissioners within the period referred to in clause (I) a sum equal to the amount of the debt so specified.

(b) Where the amount of the debt due by the relevant person to the taxpayer is equal to or greater than the specified amount in relation to the taxpayer, the amount of the debt specified in the return shall be an amount equal to the specified amount.

- (c) Where the relevant person is a financial institution and the debt due by the relevant person to the taxpayer is part of a deposit held to the credit of the taxpayer and any other person or persons to their joint benefit, the return shall be made within a period of 10 days from-
  - (i) the expiry of the period specified in the notices to be given under paragraph (e), or
  - (ii) the production of the evidence referred to in paragraph (e) (II).
- (d) A relevant person to whom a notice of attachment has been given shall comply with the direction in the notice.
- (e) Where a relevant person which is a financial institution is given a notice of attachment and the debt due by the relevant person to the taxpayer is part of a deposit held by the relevant person to the credit of the taxpayer and any other person or persons (in this paragraph referred to as “the other party or parties”) for their joint benefit, the relevant person shall on receipt of the notice of attachment give to the taxpayer and the other party or parties to the deposit a notice in writing in which is entered-
  - (i) the taxpayer's name and address,
  - (ii) the name and address of the person to whom a notice under this paragraph is given,
  - (iii) the name and address of the relevant person, and
  - (iv) the specified amount, and which states that-
    - (I) a notice of attachment under this section has been received in respect of the taxpayer,
    - (II) under this section a deposit is deemed (unless evidence to the contrary is produced to the satisfaction of the relevant person within 10 days of the giving of the notice under this paragraph) to be held to the benefit of the taxpayer and the other party or parties to the deposit equally, and
    - (III) unless such evidence is produced within the period specified in the notice given under this paragraph-
      - (A) a sum equal to the amount of the deposit so deemed to be held to the benefit of the taxpayer (and accordingly regarded as a debt due to the taxpayer by the relevant person) shall be paid to the Revenue Commissioners, where that amount is equal to or less than the specified amount, and
      - (B) where the amount of the deposit so deemed to be held to the benefit of the taxpayer (and accordingly regarded as a debt due to

the taxpayer by the relevant person) is greater than the specified amount, a sum equal to the specified amount shall be paid to the Revenue Commissioners.

- (3) An amount in respect of tax, interest on unpaid tax or a penalty, as respects which a taxpayer is in default as specified in subsection (2), shall not be entered in a notice of attachment unless-
  - (a) a period of 14 days has expired from the date on which such default commenced, and
  - (b) the Revenue Commissioners have given the taxpayer a notice in writing (whether or not the document containing the notice also contains other information being communicated by the Revenue Commissioners to the taxpayer), not later than 7 days before the date of the receipt by the relevant person or relevant persons concerned of a notice of attachment, stating that if the amount is not paid it may be specified in a notice or notices of attachment and recovered under this section from a relevant person or relevant persons in relation to the taxpayer.
- (4) If, when a relevant person receives a notice of attachment, the amount of the debt due by the relevant person to the taxpayer named in the notice is less than the specified amount in relation to the taxpayer or no debt is so due and, at any time after the receipt of the notice and before the end of the relevant period in relation to the notice, an additional debt becomes due by the relevant person to the taxpayer, the relevant person shall within 10 days of that time-
  - (a) if the aggregate of the amount of any debt so due and the additional debt so due is equal to or less than the specified amount in relation to the taxpayer-
    - (i) deliver a further return to the Revenue Commissioners specifying the additional debt, and
    - (ii) pay to the Revenue Commissioners the amount of the additional debt,and so on for each subsequent occasion during the relevant period in relation to the notice of attachment on which an additional debt becomes due by the relevant person to the taxpayer until-
    - (I) the aggregate amount of the debt and the additional debt or debts so due equals the specified amount in relation to the taxpayer, or
    - (II) paragraph (b) applies in relation to an additional debt, and
  - (b) if the aggregate amount of any debt and the additional debt or debts so due to the taxpayer is greater than the specified amount in relation to the taxpayer-

- (i) deliver a further return to the Revenue Commissioners specifying such portion of the latest additional debt as when added to the aggregate of the debt and any earlier additional debts is equal to the specified amount in relation to the taxpayer, and
  - (ii) pay to the Revenue Commissioners that portion of the additional debt.
- (5) Where a relevant person delivers, either fraudulently or negligently, an incorrect return or further return that purports to be a return or further return made in accordance with this section, the relevant person shall be deemed to be guilty of an offence under section 1078.
- (6) (a) Where a notice of attachment has been given to a relevant person in respect of a taxpayer, the relevant person shall not, during the relevant period in relation to the notice, make any disbursements out of the debt, or out of any additional debt, due by the relevant person to the taxpayer except to the extent that any such disbursement-
  - (i) will not reduce the debt or the aggregate of the debt and any additional debts so due to an amount that is less than the specified amount in relation to the taxpayer, or
  - (ii) is made pursuant to an order of a court.
- (b) For the purposes of this section, a disbursement made by a relevant person contrary to paragraph (a) shall be deemed not to reduce the amount of the debt or any additional debts due by the relevant person to the taxpayer.
- (7) (a) Sections 1052 and 1054 shall apply to a failure by a relevant person to deliver a return required by a notice of attachment within the time specified in the notice or to deliver a further return within the time specified in subsection (4) as they apply to a failure to deliver a return referred to in section 1052.
- (b) A certificate signed by an officer of the Revenue Commissioners which certifies that he or she has examined the relevant records and that it appears from those records that during a specified period a specified return was not received from a relevant person shall be evidence until the contrary is proved that the relevant person did not deliver the return during that period.
- (c) A certificate certifying as provided by paragraph (b) and purporting to be signed by an officer of the Revenue Commissioners may be tendered in evidence without proof and shall be deemed until the contrary is proved to have been so signed.
- (8) Where a relevant person to whom a notice of attachment in respect of a taxpayer has been given-

- (a) delivers the return required to be delivered by that notice but fails to pay to the Revenue Commissioners within the time specified in the notice the amount specified in the return or any part of that amount, or
- (b) delivers a further return under subsection (4) but fails to pay to the Revenue Commissioners within the time specified in that subsection the amount specified in the further return or any part of that amount,

the amount specified in the return or further return or the part of that amount, as the case may be, which the relevant person has failed to pay to the Revenue Commissioners may, if the notice of attachment has not been revoked by a notice of revocation, be sued for and recovered by action or other appropriate proceedings at the suit of an officer of the Revenue Commissioners in any court of competent jurisdiction.

- (9) Nothing in this section shall be construed as rendering any failure by a relevant person to make a return or further return required by this section, or to pay to the Revenue Commissioners the amount or amounts required by this section to be paid by the relevant person, liable to be treated as a failure to which section 1078 applies.
- (10)(a) A notice of attachment given to a relevant person in respect of a taxpayer may be revoked by the Revenue Commissioners at any time by notice in writing given to the relevant person and shall be revoked forthwith if the taxpayer has paid the specified amount to the Revenue Commissioners.
- (b) Where in pursuance of this section a relevant person pays any amount to the Revenue Commissioners out of a debt or an additional debt due by the relevant person to the taxpayer and, at the time of the receipt by the Revenue Commissioners of that amount, the taxpayer has paid to the Revenue Commissioners the amount or aggregate amount of the taxes, interest on unpaid taxes and penalties in respect of which the taxpayer is in default at the time of the giving of the notice or notices of attachment, the first-mentioned amount shall be refunded by the Revenue Commissioners forthwith to the taxpayer.
- (11) Where a notice of attachment or a notice of revocation is given to a relevant person in relation to a taxpayer, a copy of such notice shall be given by the Revenue Commissioners to the taxpayer forthwith.
- (12)(a) Where in pursuance of this section any amount is paid to the Revenue Commissioners by a relevant person, the relevant person shall forthwith give the taxpayer concerned a notice in writing specifying the payment, its amount and the reason for which it was made.
- (b) On the receipt by the Revenue Commissioners of an amount paid in pursuance of this section, the Revenue Commissioners shall forthwith notify the taxpayer and the relevant person in writing of such receipt.

- (13) Where in pursuance of this section a relevant person pays to the Revenue Commissioners the whole or part of the amount of a debt or an additional debt due by the relevant person to a taxpayer, or any portion of such an amount, the taxpayer shall allow such payment and the relevant person shall be acquitted and discharged of the amount of the payment as if it had been paid to the taxpayer.
- (14) Where in pursuance of this section a relevant person is prohibited from making any disbursement out of a debt or an additional debt due to a taxpayer, no action shall lie against the relevant person in any court by reason of a failure to make any such disbursement.
- (15) Any obligation on the Revenue Commissioners to maintain secrecy or any other restriction on the disclosure of information by the Revenue Commissioners shall not apply in relation to information contained in a notice of attachment.
- (16) A notice of attachment in respect of a taxpayer shall not be given to a relevant person at a time when the relevant person or the taxpayer is an undischarged bankrupt or a company being wound up.
- (17) The Revenue Commissioners may nominate any of their officers to perform any acts and discharge any functions authorised by this section to be performed or discharged by the Revenue Commissioners.

## 16. Final Demand

Date:

Registration Number(s):

Taxpayer's Name  
Address.

### **Final Demand Re: Arrears of Tax**

Dear Sir/Madam,

I hereby demand payment of €xxxx in respect of arrears of tax. A schedule detailing the amount due is attached. You are also hereby notified that interest on the amounts due has been accruing from the due dates shown, at the appropriate rate.

Failing payment within 7 days you are notified that the amount in question may:

- be the subject of Court proceedings for recovery of the debt due [Sections 963 & 966 of the Taxes Consolidation Act 1997 refer;
- be referred to the Sheriff or County Registrar with a view, where necessary, to the seizure of goods to the value of the debt due and any fees and expenses due to the Sheriff/County Registrar,
- be the subject of a direction, as specified in a notice of attachment, to a third party who owes you money, to pay to Revenue rather than direct to you an amount equivalent to the amount due by you.  
[Section 1002 of the Taxes Consolidation Act, 1997 refers]

Any such action will be taken without further warning.

The amount of interest due up to the date of the Court hearing, or referral to the sheriff, or notice of attachment as appropriate, will be specified and that interest will be collected as if it were tax.

You are advised that any further action taken may involve significant costs including professional fees. These costs must also be paid by you.

Yours faithfully,

---

Caseworker  
Direct Line:

## Schedule of Outstanding Taxes

### TAXPAYER'S NAME

Please note that interest has been accruing at the appropriate rate from the due dates on the schedule

**Date:**

Reg No	Tax	Period	Due Date	Charge	Tax Amount
1234567A	IT	1/1/2005 to 31/12/2005	31 Oct 2005	Return	€2,460.00
1234567A	PAYE/PRSI	1/2/2008 to 29/2/2008	14 Mar 2008	P30/Estimate	€15,541.00
1234567A	PAYE/PRSI	1/3/2008 to 31/3/2008	14 Apr 2008	P30/Estimate	€16,865.00
1234567A	PAYE/PRSI	1/1/2007 to 31/12/2007	14 Jan 2008	P35/Return	€342,030.94
1234567A	VAT	1/7/2007 to 31/8/2007	19 Sept 2008	VAT 3	€22,281.00
TOTAL:					€399,177.94

Ref: 9999999/31/4

The following material is either exempt from or not required to be published under the Freedom of Information Act 1997.

[...]

## **18 Attachment Letters**

- (1) Covering Letter
- (2) Notice of Attachment
- (3) Confirmation Of Delivery
- (4) Return under Notice Of Attachment
- (5) Further Return under Notice Of Attachment
- (6) Letter re Attachment to Taxpayer
- (7) Full Payment acknowledgement to Attachee
- (8) Full Payment acknowledgement to Taxpayer
- (9) Part Payment acknowledgement to Attachee (Leave in Place)
- (10) Part Payment acknowledgement to Taxpayer (Leave in Place)
- (11) Revocation Order
- (12) Covering Letter for Revocation Order (Attachee)
- (13) Covering Letter for Revocation Order (Taxpayer)
- (14) Part Payment/Offset acknowledgement to Taxpayer
- (15) Full Payment/Offset acknowledgement to Taxpayer
- (16) Part Payment Acknowledgement to Attachee
- (17) Part Payment acknowledgement to Taxpayer

**(1) Covering Letter**

**Our Ref: G123456**

**Date:**

**Name of Attachee:**

**Address of Attachee:**

Dear Sir/Madam.

Please note that the payments under the enclosed Notice of Attachment should be forwarded to:

**Caseworker's Name  
Address of Office**

Cheques should be made payable to the Collector General.

The Notice remains in place until either the specified amount is paid in full, or the Notice is formally revoked.

Yours faithfully,

---

Caseworker  
Telephone: 1890 20 30 70    Ext:  
Direct Dial:  
Fax:

## **(2) Notice Of Attachment**

**Our Ref: G123456**

### **NOTICE OF ATTACHMENT (Section 1002 of the Taxes Consolidation Act, 1997)**

**To Relevant Person:**

**Name of Taxpayer:**

**Trading As:**

**Address:**

**Tax Reference No:**

**Specified Amount of Taxpayer's Default: €(TAX + INTEREST)**

Pursuant to Section 1002 of the Taxes Consolidation Act, 1997, you are hereby directed to deliver to Revenue within the period of 10 days from the time you receive this notice, a return in writing stating whether or not any debt is due by you to the above named taxpayer at the time you receive this notice and, if any debt is so due, to state the amount of the debt and to pay to Revenue within the aforesaid period a sum equal to the amount so stated.

If the debt due by you to the taxpayer is equal to or greater than the specified amount of the taxpayer's default, the amount of the debt to be stated in the return by you shall be an amount equal to the specified amount of default. It is emphasised that you are required to make a return whether or not any debt is due by you to the taxpayer. If you have no debt due to the taxpayer you must make a nil return.

If at the time you receive this notice, the amount of the debt due by you to the above named taxpayer is less than the specified amount of the taxpayer's default or no debt is so due and, at any time thereafter before the end of the relevant period in relation to the notice, an additional debt becomes due by you to the taxpayer you shall, within 10 days of that time: -

- (a)** If the aggregate of the amount of any debt due by you to the taxpayer and the additional debt so due is equal to or less than the specified amount of the taxpayer's default -
  - (i)** Deliver a further return to Revenue stating the amount of the additional debt so due, and

**(ii)** Pay to Revenue the amount of the additional debt

and so on for each subsequent occasion during the relevant period in relation to the Notice of Attachment on which an additional debt becomes due by you to the taxpayer until the aggregate amount of the debt and the additional debt or debts so due equals the specified amount of the taxpayer's default or the provisions of paragraph (b) apply in relation to an additional debt, and

**(b)** If the aggregate amount of any debt and the additional debt or debts due by you to the taxpayer is greater than the specified amount of the taxpayer's default:-

**(i)** Deliver a further return to Revenue stating the amount of such portion of the latest additional debt so due as when added to the aggregate of the debt and any earlier additional debts so due is equal to the specified amount of the taxpayer's default, and

**(ii)** Pay to Revenue the said portion of the additional debt.

The relevant period in relation to this notice means the period commencing at the time at which this notice is received by you and ending on the earliest of

**(i)** The date on which you complete the payment to Revenue out of the debt or the aggregate of the debt and any additional debt(s) due by you to the taxpayer of an amount equal to the specified amount of the taxpayer's default.

**(ii)** The date on which you receive from Revenue a Notice of Revocation of this notice,  
or

**(iii)** Where you or the Taxpayer is

**(i)** Declared bankrupt, the date you or the Taxpayer is so declared, or

**(ii)** A company which commences to wind up, the 'relevant date' within the meaning of Section 285 of the Companies Act 1963, in relation to the winding up.

**Signed:** \_\_\_\_\_  
**Nominated Officer**

**Date:**

## IMPORTANT

**Section 1002 of the Taxes Consolidation Act is available on [www.revenue.ie](http://www.revenue.ie)[Tax Practitioners / Legislation / Acts / Taxes Consolidation Act / TCA 1997 Act – Part 2]**

For the purpose of making the required return of a debt, or, if appropriate, the required further return of an additional debt, due by you to the taxpayer, you may use the enclosed Return and Further Return forms. Please note that Section 1002(13) of the Taxes Consolidation Act, 1997 indemnifies you against claims by the taxpayer in relation to amounts paid to Revenue out of a debt or additional debt due by you to the taxpayer.

Your specific attention is drawn to Sections 1002(5), (6), (7) and (8) of the Taxes Consolidation Act, 1997 which provide for criminal penalties for the making of an incorrect Return or Further Return, a prohibition on disbursements out of a debt or additional debt due by you to the taxpayer save in certain circumstances, monetary penalties for failure to make a Return or Further Return and the recovery through the courts of an amount stated by you in a Return or Further Return to be a debt or additional debt due by you to the taxpayer, or any part of the amount, which is not paid to Revenue.

**(3) Confirmation Of Delivery**

**Our Ref: G123456**

**Confirmation of Delivery**

Received this day \_\_\_/\_\_\_/\_\_\_, at \_\_\_\_\_ a.m./p.m., one letter containing a Notice of Attachment under Section 1002 of the Taxes Consolidation Act, 1997, addressed to:

**Name Of Attachee:**  
**Address of Attachee:**

**Re: Taxpayer's Name**                      **Tax Reference Number:**

Name: \_\_\_\_\_  
**BLOCK LETTERS**

Signed: \_\_\_\_\_

Capacity: \_\_\_\_\_

Telephone:                      Ext:

-----

**Please return by Fax to:**

Caseworker:  
Fax Number:

**(4) Return under Notice Of Attachment**

**Our Ref: G123456**

**RETURN UNDER NOTICE OF ATTACHMENT**

**To Relevant Person: (ATTACHEE NAME & ADDRESS)**

**Name of Taxpayer:**

**Trading As: To be Input By Caseworker**

**Address: REGISTERED OFFICE**

Tax Reference Number:

Specified Amount of Taxpayer's Default: €

Pursuant to the Notice of Attachment issued to me under Section 1002 of the Taxes Consolidation Act, 1997 in relation to the above named taxpayer I hereby declare that, at the time of the receipt by me of the said notice, there was

(a) A debt amounting to € \_\_\_\_\_ due by me to the said taxpayer, and accordingly, enclose my cheque for that amount made payable to Revenue,

or

(b) No debt due by me to the said taxpayer.

**Delete either (a) or (b) above, whichever is inappropriate.**

Signed: \_\_\_\_\_

Position within the Company: \_\_\_\_\_

Name of Company: \_\_\_\_\_

Date: \_\_\_\_\_

Telephone: \_\_\_\_\_ Ext: \_\_\_\_\_

**(5) Further Return under Notice Of Attachment**

**Our Ref: G123456**

**FURTHER RETURN UNDER NOTICE OF ATTACHMENT**

**To Relevant Person (Name & Address of Attachee)**

**Name of Taxpayer:**

**Trading As:**

**Address: REGISTERED OFFICE**

**Tax Reference Number:**

**Specified Amount of Taxpayer's Default: €xxxxxxx**

Pursuant to the Notice of Attachment issued to me under Section 1002 of the Taxes Consolidation Act, 1997 in relation to the above named taxpayer I hereby declare that an additional debt amounting to € \_\_\_\_\_ became due by me to said taxpayer on \_\_\_/\_\_\_/\_\_\_ and I, accordingly, enclose my cheque for that amount made payable to Revenue.

Signed: \_\_\_\_\_

Position within the Company: \_\_\_\_\_

Name of Company: \_\_\_\_\_

Date: \_\_\_\_\_

Telephone: \_\_\_\_\_ Ext: \_\_\_\_\_

**(6) Letter re: Attachment to Taxpayer**

**Our Ref: G123456**

**Date:**

**Name of Taxpayer:**

**Registered Address:**

**Re: Tax Arrears**

Tax Reference Number:

Dear Sir/Madam,

I refer to the final demand, which was issued to you on **xx/xx/xx** concerning the above mentioned Tax Arrears.

I note that the amounts concerned are still unpaid and in the circumstances I am advising you that a Notice of Attachment has issued to **(Name & Address of Attachee)**.

A copy of the relevant Attachment Notice is enclosed herewith for your information.

Yours faithfully,

---

Caseworker

Telephone: 1890 20 30 70 Ext:

Direct Dial:

Fax:

**(7) Full Payment acknowledgement to Attachee**

**Our Ref: G123456**

**Date:**

**Tax Reference Number:**

**Name of Attachee:**

**Address of Attachee:**

**Re: Notice of Attachment on above Tax Reference Number**

Dear Sir/Madam,

I acknowledge receipt of payment of ~~€xxxxx~~ - Input by Caseworker

As the amount specified in the Notice of Attachment issued **on xx/xx/xx** has now been paid in full, the notice is hereby satisfied.

Yours faithfully,

---

Caseworker  
Telephone:1890 20 30 70 Ext:  
Direct Dial:  
Fax:

**(8) Full Payment acknowledgement to Taxpayer**

**Our Ref: G123456**

**Date:**

**Name of Taxpayer:**

**Registered Address:**

**Tax Reference Number:**

Dear Sir/Madam,

I wish to advise you that I have received a payment of ~~€xxxxx~~ *(input by caseworker)* from **(Name & Address of Attahee)**.

I have allocated same against outstanding arrears specified on final demand dated xx/xx/xx *(input by caseworker)*.

As the amount specified in the Notice of Attachment issued on **xx/xx/xx** has now been paid in full, the notice is hereby satisfied.

Yours faithfully,

---

Caseworker  
Telephone: 1890 20 30 70 Ext:  
Direct Dial:  
Fax:

**(9) Part Payment acknowledgement to Attachee (Leave in Place)**

**Our Ref: G123456**

**Date:**

**Tax Reference Number:**

**Name of Attachee:**

**Address of Attachee:**

**Re: Notice of Attachment on above Tax Reference Number**

Dear Sir/Madam,

I acknowledge receipt of payment of ~~€xxxx~~ Input by caseworker.

Please note the Notice of Attachment issued on ~~xx/xx/xx~~ remains in force until it has been fully paid or formally revoked.

Yours faithfully,

---

Caseworker:

Telephone: 1890 20 30 70 Ext:

Direct Dial:

Fax:

**(10) Part Payment acknowledgement to Taxpayer (Leave in Place)**

**Our Ref: G123456**

**Date:**

**Name of Taxpayer:**

**Registered Address:**

**Tax Reference Number:**

Dear Sir/Madam,

I wish to advise you that I have received a payment of ~~€xxxx~~ Input by caseworker from **(Name & Address of Attachee)**.

I have allocated same against outstanding arrears specified on final demand dated input by caseworker.

Please note the Notice of Attachment dated **xx/xx/xx** remains in force until it has been fully paid or formally revoked.

Yours faithfully,

---

Caseworker  
Telephone: 1890 20 30 70 Ext:  
Direct Dial:  
Fax:

**(11) Revocation Order**

**Our Ref: G123456**

**Name of Attachee:**

**Address of Attachee:**

**Section 1002 of the Taxes Consolidation Act, 1997.  
Revocation of Notice of Attachment**

Taxpayer's Name

Tax Reference Number:

Notice of Attachment dated **xx/xx/xx** in respect of the above Taxpayer is hereby revoked.

Signed: \_\_\_\_\_  
Nominated Officer

Date: \_\_\_/\_\_\_/\_\_\_

**(12) Covering Letter for Revocation Order (Attachee)**

**Our Ref: G123456**

**Date:**

**Tax Reference Number:**

**Name of Attachee**

**Address of Attachee:**

Dear Sir/Madam,

Please find enclosed Revocation Order in respect of the Notice of Attachment, which was issued on **xx/xx/xx**.

Yours faithfully,

---

Caseworker

Telephone: 1890 20 30 70 Ext:

Direct Dial:

Fax:

**(13) Covering Letter for Revocation Order (Taxpayer)**

**Our Ref: G123456**

**Date:**

**Name of Taxpayer:**

**Registered Address:**

**Tax Reference Number:**

Dear Sir/Madam,

Please find enclosed a copy of the Revocation Order issued to (**Name & Address of Attachee**) in respect of the Notice of Attachment, which was issued on **xx/xx/xx**.

Yours faithfully,

---

Caseworker

Telephone: 1890 20 30 70 Ext:

Direct Dial:

Fax:

**(14) Part Payment/Offset acknowledgement to Taxpayer**

**Our Ref: G123456**

**Date:**

**Name of Taxpayer:**

**Registered Address:**

**Tax Reference Number:**

Dear Sir/Madam,

I acknowledge payment/offset of ~~€xxxxx~~ input by caseworker which has been allocated against outstanding arrears specified on final demand dated input by caseworker.

Please note the Notice of Attachment dated ~~xx/xx/xx~~ remains in force until it has been fully paid or formally revoked.

Yours faithfully,

---

Caseworker  
Telephone: 1890 20 30 70 Ext:  
Direct Dial:  
Fax:

**(15) Full Payment/Offset acknowledgement to Taxpayer**

**Our Ref: G123456**

**Date:**

**Name Of Taxpayer:**

**Registered Office:**

**Tax Reference Number:**

Dear Sir/Madam,

I acknowledge payment/offset of € input by caseworker which has been allocated against outstanding arrears specified on final demand dated input by caseworker.

As the amount specified in the Notice of Attachment issued on **xx/xx/xx** has now been paid in full, I enclose a copy of the Revocation Order issued to **(Name & Address of Attachee)** on **xx/xx/xx**.

Yours faithfully,

---

Caseworker  
Telephone: 1890 20 30 70 Ext:  
Direct Dial:  
Fax:

**(16) Part Payment Acknowledgement to Attachee**

**Our Ref: G123456**

**Date:**

**Tax Reference Number:**

**Name of Attachee:**

**Address of Attachee:**

**Re: Notice of Attachment on above Tax Reference Number**

Dear Sir/Madam,

I acknowledge receipt of payment of € input by caseworker

Yours faithfully,

---

Caseworker  
Telephone: 1890 20 30 70 Ext:  
Direct Dial:  
Fax:

**(17) Part Payment acknowledgement to Taxpayer**

**Our Ref: G123456**

**Date:**

**Name of Taxpayer:**

**Registered Address:**

**Tax Reference Number**

Dear Sir/Madam,

I wish to advise you that I have received a payment of **€xxxxx** input by caseworker from **(Name & Address of Attachee)**.

I have allocated same against outstanding arrears specified on final demand dated input by caseworker.

Yours faithfully,

---

Caseworker  
Telephone: 1890 20 30 70 Ext:  
Direct Dial:  
Fax: