

Requests from Central Authority for Maintenance Recovery for information relating to taxpayers

Misc-3

Document last reviewed April 2023



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1. Introduction

The Maintenance Act 1994 establishes an authority known as the **Central Authority for Maintenance Recovery** (referred to below as the Central Authority). It operates from the [Department of Justice](#), 51 St Stephen's Green, Dublin 2, D02 HK52. Procedures for enforcing maintenance orders issued in certain foreign jurisdictions are contained in the Act.

2. Information to be supplied to the Central Authority

Section 20 of the Act requires any holder of a public office or body financed wholly or partly by means of money provided by the Oireachtas to provide it with certain information.

The information which the Central Authority may require relates to the whereabouts, place of work, or location and extent of the assets of a maintenance debtor.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

3. Maintenance Debtor

A maintenance debtor is defined as anybody required to make payments under a maintenance order e.g. a spouse.

4. Requests from the Central Authority

Branches/Districts may expect to receive requests from the Central Authority for information relating to a taxpayer who is a maintenance debtor.

Receipt of such a request may be accepted as indicating that the taxpayer in question is a maintenance debtor for the purposes of the Maintenance Act 1994.

Care should be taken to ensure that the information provided to the Central Authority is appropriate to the taxpayer who is identified on the maintenance order.

5. Details to be supplied to the Central Authority

The details given should be confined to those which are required under [section 20 of the Maintenance Act 1994](#):

viz. the whereabouts,
 place of work, and
 the location and extent of assets

of the maintenance debtor. 'Assets' should be interpreted as including income.

Replies to the Central Authority should be as comprehensive as possible. For instance, where a taxpayer shows deposit interest on a return for a year, details of the income should be provided. If the actual amount on 'deposit' is not known, an estimate should **not** be provided i.e. do not speculate as to the amount. The location of the bank etc. should be supplied, if available.

In all instances, the reply to the Central Authority should be issued in the name of the Branch / District Manager and should be seen by her/him or by an officer delegated specifically to deal with such requests.