

Collection Manual

Receivership - Revenue Caseworking Guidelines

Document last updated January 2025

Note: This manual is currently subject to review and may not reflect up-to-date position.

Most recent version.



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1. Receivership

A Receiver is appointed under the terms of the debenture or loan agreement by a secured creditor. The main function of the Receiver is to secure the assets of the company on behalf of the debenture holder and dispose of them to pay off the principal and interest due. They can also be appointed to manage the company's affairs with the power to carry on its business for as long as is necessary, for example rent properties until market conditions improve.

1.1 Statutory requirements

A notice of appointment of receiver (Form E8) must be filed with the CRO within seven days of appointment and must also be published in Iris Oifigiúil.

Once a receiver is appointed all invoices, orders for goods and business letters issued by or on behalf of the company must contain a notice that a receiver has been appointed.

Where a receiver is appointed on behalf of debenture holders, who are secured by a floating charge, a statement of the company's affairs (Form E10) must be submitted to the receiver who must file a copy of same with the CRO.

The receiver must file abstracts of receipts and payments on Form E9, for each six-month period from the date of appointment. A notice of ceasing to act must then be filed on Form E11.

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

[...]

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