

Collection Manual

Guidelines for using the Court process to pursue tax liabilities

Document reviewed March 2026

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Part 1 - Guidelines to using the Court process to pursue tax liabilities

1. Summary

1.1 This summary contains the main points covered in this guideline to assist staff in the use of the Court process to secure payment of tax liabilities.

1.2 Solicitor referral is the process by which Revenue commences enforcement action through the Courts. The first step in the process is the referral of a liability to the Solicitor for legal action, that is, Solicitor referral via the Debt Management Services (DMS) System. The first legal option available to Revenue will be to obtain a Court judgment that an amount is due to Revenue by a taxpayer. Revenue can then pursue further legal action such as:

- Judgment Mortgage
- Forced Sale
- Instalment and Committal Orders
- Bankruptcy for Individuals
- Liquidation of Companies
- Mareva Injunctions
- Garnishee Orders
- Receiver by way of Equitable Execution

1.3 Revenue has contracts with six firms of external Solicitors for the provision of the legal services associated with debt collection and the enforcement process. With the exception of liquidation work, which is carried out by the Revenue Solicitor's Office (RSO), the legal services associated with Revenue debt collection are performed by the six firms. These firms have a high level of experience in this area of law and their personnel are available to discuss the various case options with caseworkers.

Note:

When a case is referred to Solicitor, the taxpayer is liable for costs and fees, including those associated with Court proceedings.

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

[...]

1.6 **VAT Repayment Claim:** In advance of initiating enforcement action in any case where there is a VAT repayment claim on file, the caseworker should contact the relevant Division to establish whether the claim is available for offset ([See paragraph 6](#))

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

[...]

2. Introduction

- 2.1 A key aspect of successful caseworking is early identification of the action most likely to impact on the taxpayer and secure payment of the tax debt. Once a Final Demand fails to result in either full payment of the liabilities or a satisfactory phased payment agreement, appropriate enforcement action will be initiated.

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

[...]

- 2.2 At this stage, there are three options available - **Sheriff, Solicitor and Attachment**. The CG Caseworker will determine the most appropriate enforcement option having regard to the previous compliance history and all other relevant circumstances of each case.
- 2.3 This manual outlines the various possibilities for pursuit action through the Courts. The process is initiated by securing a Court Judgment and if this action is not sufficient to secure payment of the tax debt, the CG Caseworker will then consider whether further Court action is appropriate.

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

[...]

3. Scope

These guidelines are for all Revenue staff engaged in debt management caseworking.

4. Glossary of legal terms

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

[...]

5. External Solicitors

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

[...]

6. Considerations prior to a Solicitor referral decision

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

[...]

- 6.4 Solicitor referral can be a very effective means of collection and in the majority of cases it will not involve a lengthy legal process. Almost 85% of the tax collected on Solicitor cases is as a result of the Solicitor demand letter issued prior to the enforcement of Judgment stage. Solicitors will focus on securing payment or quickly move to obtain a Judgment. Registration of Judgment will usually have a very serious impact on the financial well-being of a taxpayer by impairing his or her credit rating and therefore, if at all possible, most businesses will try to pay the debt prior to this stage. Where payment is not made at this stage, the CG Caseworker should consider the various options for enforcement of Judgment set out in these guidelines

Alternative enforcement options, for example, liquidation proceedings in company cases, should also be considered in consultation with the Solicitors and taking account of data available from various sources such as IBI, Land Registry, Customer Notes etc.

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

[...]

- 6.6 In addition to various Court actions, there are other possibilities that may help secure payment of the outstanding debt, such as withholding repayments or refusing to issue a tax clearance certificate. Prosecution for non-submission of tax returns can also be effective in some cases where the debt is based on estimates.

6.7 VAT Repayment Claim

If a taxpayer submits a VAT Repayment Claim that is the subject of an open Work Item, then, **before** enforcing any outstanding tax, the CG Caseworker should contact the relevant Division to confirm whether the claim is available for offset:

- If the claim can be offset against outstanding tax, then only the remaining debt should be enforced
- If the claim is not available for offset against outstanding taxes, then the CG Caseworker should notify the taxpayer accordingly prior to enforcement referral.

If the VAT repayment claim has been withheld pending receipt of additional information, the CG Caseworker should make it clear to the taxpayer that unless the information requested is provided within a defined deadline (1-2 weeks) the outstanding tax will be enforced.

7 When is Solicitor enforcement appropriate?

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

[...]

8 Solicitor enforcement on company debts

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

[...]

9. Enforcement of Irish cases

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

[...]

10. Solicitor referral to obtain Court Judgment

- 10.1 The first step in the Court process is the referral of the liability to the Solicitor for a Court Judgment. All subsequent enquiries from taxpayers in relation to the liabilities included in referrals should then be directed to the relevant Solicitor.
- 10.2 The taxpayer will be liable for the costs and fees that arise when a case has been referred to the Solicitor and Court proceedings have been initiated.

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

[...]

11 Deadlines

- 11.1 Most Court actions are subject to specific time limits and deadlines either because of the date of the Court hearing or because time periods are specifically laid down in the relevant legislation. Care should be taken to ensure that any required action such as swearing an Affidavit is carried out within the timeframe specified by the Solicitors.

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

[...]

12 Additional Liability

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

[...]

13 Withdrawal of Solicitor's Referral

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

[...]

14 Withdrawal of Solicitor's Referral by Revenue

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

[...]

15 Withdrawal of Solicitor's Referral by Solicitor – (Referral returned)

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

[...]

16 Re-Referrals / Manual Referrals to Solicitor

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

[...]

17 Obtaining Judgment

- 17.1 A Court Judgment is a legal determination that an amount is due by a Judgment debtor to a Judgment creditor. In Revenue cases, it is a determination by the Court

that a taxpayer owes an amount (tax and/or interest) to Revenue. Revenue Judgments are valid for 12 years.

- 17.2 Most Court Judgments can be obtained within two to three months if the liability is not contested. If the taxpayer disputes the liability, a full Court hearing may be required and this will inevitably take longer.
- 17.3 The purpose of seeking a Court Judgment is to have the tax debt secured where a taxpayer does not respond to a request for payment followed by a final demand or enforcement of the debt.

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[...]

- 17.5 The period of validity for a Revenue Judgment is 12 years during which time Revenue is entitled to progress with execution of the Judgment, that is, enforce the Judgment by taking further action. Enforcement Orders can be issued by Court Officers and do not require a Court hearing. However, if the Judgment Order date exceeds six years the creditor may have to apply to Court for leave to issue execution. Once issued, enforcement of Judgment Orders is generally valid for one year and may be renewed.
- 17.6 The rate of Interest on Judgments has been reduced from 8% to 2%, with effect from 1 January 2017, pursuant to the Courts Act 1981 Order 2016 (Interest on Judgment Debts). This will affect the amount payable by a debtor on a Judgment debt when for example, a Judgment Mortgage has been registered and the debtor wishes to have the Mortgage discharged. In these cases, interest on the Judgment sum from the date of Judgment up to the date of payment is payable by the debtor and this interest amount is calculated at the reduced rate of 2% with effect from 1 January 2017. As the Order came into being on 1st January 2017, interest up to that date is charged at the old rate of 8% and at 2% from 1st January 2017 onwards.

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[...]

- 17.8 A Supreme Court decision from July 2017 has ruled that, in bankruptcy cases only, the Judgment creditor should use the limit of six years from the date of "Particulars of Demand" backwards and not the date of Judgment forward, where the Judgment securing the principal liability has been secured more than six years prior to the date of issue of "Particulars of Demand".

18 Publication of the Judgment

- 18.1 Registration and publication of Judgments have the effect of putting details of the debt into the public domain, causing adverse publicity for the non-compliant person. Stubbs Gazette and Experian All Ireland Gazette search the Court records in order to publish the list of Judgments registered in their respective publications.

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

[...]

19 Satisfaction of Judgments and discharge of Judgment Mortgages

19.1 Satisfaction Piece

The Satisfaction of a Judgment is registered in the Central Office of the Four Courts, Dublin, for publication. The Central Office is where all Court Judgments are registered for publication.

Registration of Satisfaction can occur if the payment of the Judgment sum is full or partial or indeed if there is no payment but an agreement is reached with the Defendant to vacate the Judgment for whatever reason.

The process requires that a Satisfaction Piece is completed, signed by the Plaintiff and registered in the Central Office.

It is the responsibility of the taxpayer or their representatives to ensure the Satisfaction Piece is registered in the Central Office of the Four Courts.

- 19.2 Judgments registered in the Central Office are a matter of public record, but the Central Office has no role in publication of the Judgment. Iris Oifigiuil, Experian and Stubbs Gazette collect the Judgment details from the public record, probably on a weekly basis and publish these details. It is also open to other publications, such as national or local newspapers to collect and publish this information.

It is useful to note that in cases where the Judgment has not been registered for publication. there is no way of publicly recording the fact that the Judgment is now satisfied.

19.3 Deed of Discharge

A Discharge of a Judgment Mortgage or Release of a Judgment Mortgage is registered in the Land Registry or Registry of Deeds (whichever is appropriate) when the plaintiff agrees to discharge or release a Judgment Mortgage that was previously registered on the Defendant's property.

The Discharge registered in the Land Registry or Registry of Deeds only states that the plaintiff:

“...hereby requires the cancellation in the said folio of the entry of Judgment Mortgage”

This means that while the Discharge or Release has the effect of cancelling the Judgment Mortgage on the property, it does not affect the status of the Judgment and therefore the plaintiff has the option to use another form of collection enforcement of the Judgment which continues to exist. As with a Satisfaction, a Deed of Discharge can also be registered under any circumstances, that is, if there has been full, partial or indeed no payment of the Judgment liability but an agreement is reached with Defendant to vacate the Judgment for whatever reason. Revenue may agree to this in certain exceptional circumstances, for example, whereby we agree to accept from the taxpayer an irrevocable Letter of Undertaking to pay the Judgment liabilities out of the proceeds of the sale of the property.

Relevant templates:

[Appendix 3 - Deed of Discharge - Land Registry](#)

[Appendix 4 - Deed of Discharge - Registry of Deeds](#)

19.4 Expiration of 30 Year Judgment Mortgage

The Land and Conveyancing Law Reform Act 2009 provides that it is and always has been the case that there is no requirement to re-register a Judgment Mortgage in order to maintain its validity or enforceability against the land or purchaser of the land. Therefore, there is no mechanism to re-register the Judgment Mortgage after the limitation period of 30 years. Once the 30-year limitation period to enforce the Judgment Mortgage expires, the Judgment creditor has no right to enforce the Judgment Mortgage and the owner of the property may apply to the Property Registration Authority for cancellation of the registration. A Judgment Mortgage expires after 30 years. It cannot be renewed or re-registered.

20 Collector-General’s Dedicated Enforcement Unit

20.1 The role of the Dedicated Enforcement Unit (DEU) is to use dedicated enforcement measures to pursue and conclude collection activity in cases of serious debt and non-compliance where standard enforcement collection measures have proved unsuccessful.

The main Dedicated Enforcement measures are:

- **Bankruptcy**
- **Forced sale**
- **Committal Order or Committal to prison**
- **Mareva Injunction**

- **Garnishee Order**
- **Receiver by way of Equitable Execution**

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[...]

21 Prosecution programme for VAT3 and Employer income Tax/PRSI/USC/LPT and imposition of penalties

Penalties & Prosecutions Unit (PPU) Newcastlewest, initiates criminal prosecution proceedings to deal with the non-filing of VAT 3 and Employer Income Tax/PRSI/USC/LPT.

***(It should also be noted that Forms P35 no longer apply to periods from 1/1/2019 onwards)**

Prosecution is contingent on evidence that there is serious non-compliance and/or a definite expectation that a substantial liability will be quantified on receipt of the relevant returns. PPU also imposes civil penalties under Section 987 of TCA 1997.

[Tax and Duty Manual Non-filing of Returns - Prosecution and Penalty Programmes](#)

22 Commonality Checks

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

[...]

23 Judgment Mortgage or Forced Sale

- 23.1 Following a Court Judgment for the Revenue debt, Revenue has the option of registering the Judgment as a mortgage against the taxpayer's property. The Judgment Mortgage (JM) on the property will give Revenue a better chance of recouping the Revenue debt from the **net** proceeds from the subsequent sale of that property. Revenue's JM will only be paid **after** any previously registered mortgages or Judgments against that property. However, in many instances the Judgment Mortgage will not become immediately relevant unless the taxpayer wishes to sell or re-mortgage the property.
- 23.2 When a Judgment Mortgage is registered on a taxpayer's property, consideration should be given to seeking Court approval for permission to sell the property without the taxpayer's consent. This is called a Forced Sale or a Mortgage Suite.

24 Considerations prior to proceeding to Judgment Mortgage

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

[...]

25 Companies and Judgment Mortgages

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

[...]

26 Registration of a Judgment Mortgage plus costs

26.1 There are two separate systems for recording transactions to property in Ireland:

1. The registration of title system (**Land Registry**) which provides a state guaranteed title to property and
2. The registration of deeds system (**Registry of Deeds**) which records the priority of the registered deeds and conveyances

Both systems are mutually exclusive and both systems are under the control and management of the Property Registration Authority of Ireland.

Land Registry and Registry of Deeds register the Judgment Mortgage against the property.

26.2 The Solicitors acting on behalf of Revenue must carry out the following action:

- a) If Judgment is recovered against a company and that Judgment is subsequently converted into a Judgment Mortgage affecting any property of the company, then there is a requirement on the part of the **creditor** (Revenue) to file **Form C10**
- b) The Judgment Mortgage shall be void against the liquidator and any creditor of the company unless the **Form C10** and the relevant **Judgment Mortgage Affidavit** are submitted together with the filing fee of €40

27 Risks for consideration in relation to Judgment Mortgages

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

[...]

28 Discharging a Judgment Mortgage

- 28.1 Arrangements must be made for discharge of any Judgment Mortgage(s) where payment is received against the tax debt covered by such Judgment Mortgage(s).
- 28.2 Taxpayers sometimes propose that Revenue lift a Judgment Mortgage on a particular property so that the sale of the property can proceed and the outstanding tax debt be paid out of the proceeds of the sale. In these instances, the Judgment Mortgage can be removed provided there is a solid guarantee that Revenue will get paid from the proceeds of sale. i.e., a letter of unconditional and irrevocable undertaking from the taxpayer's Solicitor confirming that Revenue will be paid from the proceeds of the sale of the property within an agreed timeframe.

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

[...]

29 Court Instalment Order

- 29.1 A decision to proceed with an application for a Court Instalment Order must be approved at Principal Officer level.
- 29.2 Relying on a Court Judgment, Revenue can apply to the Court for an Examination of the taxpayer's means and an Instalment Order for payment of the tax debt based on the taxpayer's ability to pay.
- 29.3 This procedure is relatively inexpensive as proceedings are taken in the District Court local to where the taxpayer normally resides.

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

[...]

30 Committal Order

- 30.1 The Enforcement of Court Orders Acts 1926 to 2009 provides that an Instalment Order may be obtained against a debtor on foot of a Court Judgment in favour of a

creditor. The creditor can also seek a remedy from the Court if the debtor subsequently fails to comply with the Instalment Order. Section 6 of the Court Orders Acts 1940 as amended by the Enforcement of Court Orders (Amendment) Act 2009 provides for the ultimate sanction of Committal in cases where the Judge determines that there is unwillingness rather than inability to pay.

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

[...]

31 Bankruptcy

- 31.1 Where a person is not in a financial position to settle their debts, a creditor may apply to the Court to have the person adjudicated bankrupt under the Bankruptcy Act 1988. As a precursor to seeking bankruptcy, it is Revenue's policy to have obtained a Court Judgment for the outstanding liability. In exceptional cases, bankruptcy proceedings can commence based on the tax liability on record without Judgment.
- 31.2 On being adjudicated bankrupt, the person's assets, (with certain exceptions such as articles of clothing, furniture and tools of the individual's trade), are taken over by a Court appointed Official Assignee to be used to pay off creditors in a predetermined order. The Official Assignee is based in the offices of the Insolvency Service of Ireland (ISI).
- 31.3 Bankruptcy legislation dictates that a debtor may not present a petition for adjudication unless they have made reasonable efforts to reach an appropriate arrangement with their creditors. In considering a creditor's petition, the Court must consider whether the debtor's inability to meet his liabilities could be more appropriately dealt with by means of a Debt Settlement Arrangement (DSA) or a Personal Insolvency Arrangement (PIA).

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

[...]

- 31.6 It is an offence under the Companies Act 1963, as amended, for a bankrupt person to act in various capacities including Director, Auditor, Manager, Liquidator or Receiver of a company without the consent of the Court.
- 31.7 Certain professions are governed by bodies where members' personal finances are subject to regulatory requirements.
- 31.8 Other implications of bankruptcy for individuals are that their credit rating is greatly reduced and financial institutions may not grant them loan approval. Furthermore, the bankrupt taxpayer will also have to inform the Official Assignee if he/she wishes to travel abroad.

32 Debtor petitions for bankruptcy

- 32.1 Section 11(3) of the Bankruptcy Act 1988 (amended by the Personal Insolvency Act 2012) allows a person experiencing financial difficulties to present a petition to the Court to declare him/herself bankrupt.
- 32.2 The Court will consider adjudicating an individual bankrupt only if it is satisfied that a Debt Settlement Arrangement (DSA) or a Personal Insolvency Arrangement (PIA) is not a more appropriate option.
- 32.3 If the Court is satisfied that bankruptcy is the only viable option for the debtor, then it will adjudicate the debtor bankrupt.
- 32.4 Once adjudicated bankrupt, the debtor will meet with the Official Assignee to arrange publication of a Bankruptcy Notice outlining the date for the statutory sitting at which creditors may attend and submit claims for payment.

33 Mareva injunction

A Mareva injunction is used to restrain the dissipation of assets before or after a Judgment. Its effectiveness is dependent on the injunction being sought immediately on receipt of intelligence of the potential sale of assets. It effectively freezes the assets so that the affected party cannot remove them from the jurisdiction or otherwise dispose of assets below a certain value wherever they might be located, until the Court tells them otherwise. A Judgment is not required in order to make a Court application for a Mareva injunction. Collector-General approval is required before instructing the external Solicitors to proceed with a Mareva injunction application.

34 Garnishee Order

A Garnishee Order grants the creditor a legal attachment of any monies now due but not yet paid to the debtor, for the purpose of satisfying debts. In order to be effective, the applicant creditor must have very good intelligence in relation to any such monies due. In such circumstances the creditor can apply to the Court upon Affidavit for a conditional Order of Garnishee directing that the third party pay the monies directly to the creditor. In order to apply to the Court for a Garnishee Order the creditor is required to have a Judgment in respect of the outstanding liabilities. Collector-General approval is required in advance of instructing the external Solicitors to proceed with an application to the Court for a Garnishee Order.

35 Receiver by way of Equitable Execution

The process of appointing a Receiver by way of Equitable Execution may be used where a third party will owe money to a debtor at some point in the future. The Affidavit in support of the application needs to show that Revenue has reason to believe that a sum of money, but not necessarily a debt, is held by or about to be paid

by some other person to or on behalf of a Judgment debtor and that the said Judgment debtor has a beneficial interest. A Judgment is required in order to apply to the Court to appoint a Receiver by way of Equitable Execution. Collector-General approval is required in advance of instructing the external Solicitors to proceed to make an application to the Court to appoint a Receiver by way of Equitable execution.

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

[...]

Appendix 1 – District Court Certificate

AN CHUIRT DUICHE

THE DISTRICT COURT

District Court Area of District No.

Between:

JOSEPH HOWLEY/JAMES TWOHIG (delete as appropriate)

Plaintiff

-and-

[PLEASE INSERT]

Defendant

CERTIFICATE

Issued pursuant to Section 960 J of The Taxes Consolidation Act, 1997 (as amended)

I, *(Print name clearly)*

of the Collector-General's Office, Office of the Revenue Commissioners, Sarsfield House, Francis Street, Limerick, an Officer of the Revenue Commissioners duly authorised pursuant to the provisions of Section 960B of the Taxes Consolidation Act, 1997 (as amended) hereby certify that at the time of issue of these proceedings one or more of the followings matters occurred:

- a) [An assessment to tax was duly made] / [A return to tax was duly made]
(Delete as appropriate)
- b) [The assessment has become final and conclusive within the meaning of The Tax Acts] / [The return has become final and conclusive within the meaning of The Tax Acts]
(Delete as appropriate)
- c) The sum of € in respect of arrears of the tax and interest was and remains due and outstanding,
- d) A demand for the payment of the outstanding tax has been duly made prior to the issue of the within proceedings.
- e) The stated amount of income tax under Schedule E is due and outstanding.

Certified this day of

Signed: _____

Name:

Officer of the Revenue Commissioners

Appendix 2 – High Court affidavit – appearance filed

THE HIGH COURT

(Revenue)

Record No:

Between:

JOSEPH HOWLEY/JAMES TWOHIG (Delete as appropriate) Plaintiff

- AND -

Defendant

AFFIDAVIT

I,

of the Office of the Revenue Commissioners, Collector General's Division,

Of

aged eighteen years and upwards, make Oath and say as follows-

1. I am an Officer of the Revenue Commissioners and I have been duly authorised to make this Affidavit for and on behalf of the Plaintiff and do so from facts within my own knowledge and from knowledge which was derived from files and other official records in my custody or power or possession as a Revenue Officer, save where otherwise appears and where so otherwise appearing, I depose to same believing same to be true and accurate.
2. The Plaintiff's claim is for the sum of € in respect of tax and interest. The claim is for arrears of € in respect of tax and the sum of € in respect of interest, making a total sum of € , set out in the Special Indorsement of Claim on the Summary Summons which issued herein on the 2015, *[less the sum of € which has been credited to the Defendant since the issue of proceedings, leaving a balance of €]*, which sum is due and owing by the Defendant to the Plaintiff.
3. I say and believe that prior to the issue of proceedings, the Plaintiff has called upon the Defendant to discharge the said sum of € yet despite the aforesaid demand, the Defendant has failed, refused and, or neglected to discharge the full amount thereof. *[Due allowance has been made for certain credits subsequently arising, as specified in paragraph 2 above].*
4. I say and believe that as of the date of swearing hereof, the said sum of € remains due and owing by the Defendant to the Plaintiff.

5. I say and believe and am advised that the Defendant has no defence to the Plaintiff's claim [duly adjusted as set out at paragraph 2 above].
6. I therefore pray that this Honourable Court make an order as is set out in the notice of motion granting the Plaintiff liberty to enter final Judgment in the sum of € together with such further or other Order as to this Honourable Court may deem appropriate.

Sworn/Affirmed before me by

this day of

20

at

in the County of

before me a Commissioner for

Oaths/

Practising Solicitor empowered to

administer Oaths

and I know the Deponent

DEPONENT

COMMISSIONER FOR OATHS

PRACTISING SOLICITOR

This Affidavit is filed by

Solicitors on behalf of the Plaintiff

Filed this day of 20

Record No: 2014/54R

THE HIGH COURT

(Revenue)

Between:

JOSEPH HOWLEY/JAMES TWOHIG (delete as appropriate)

Plaintiff

- AND -

Defendant

AFFIDAVIT

REF

Appendix 3 - Deed of Discharge – Land registry

FORM 63

Requisition by a Judgment creditor for the cancellation in the register of an entry of a notice of deposit of an affidavit of Judgment as a mortgage or an entry of Judgment Mortgage (Rule 114)

LAND REGISTRY

County

Folio

James Twohig, [as Successor to Joseph Howley* Collector General of the Revenue Commissioners and the Judgment creditor specified in an affidavit of Judgment registered on the day of 20 at entry number as a burden on the interest of in the property described in folio of the register County , hereby requires the cancellation in the said folios of the entry of Judgment Mortgage.

Dated the day of 20

Signed by the said James Twohig

James Twohig

in the presence of:

Note — This application for cancellation may also be made by the personal representative of the Judgment creditor.

*delete as appropriate

Appendix 4 – Deed of Discharge – Registry of Deeds

THIS INDENTURE made the day of 20 between

of

(hereinafter called “the Grantor”) of the one part and of

(hereinafter called “the Grantee”) of the other part.

WHEREAS the Grantor obtained and entered up a Judgment in the Court

against the Grantee on in a cause entitled the Court,

Court area of

Record No.

between, Plaintiff and Defendant, for the sum of € and for € costs making in the aggregate the sum of € (hereinafter called “the Judgment debt”) and WHEREAS on foot of the said Judgment an Affidavit of Ownership was registered in the Registry of Deeds at Dublin on 20XX (Book No.) under the provisions of the Judgment Mortgage Act 1850 as a Mortgage affecting such interests as the Grantee was possessed of or was entitled to in law or in equity over the lands tenements hereditaments and premises that is to say ALL THAT AND THOSE the lands and premises known as situate in the Barony of and County of

and WHEREAS the Grantee has requested the Grantor to release the said Judgment Mortgage insofar as it relates to the said premises and no more which the Grantor has agreed to do upon the terms and in the matter hereinafter appearing.

NOW THIS INDENTURE WITNESSETH that in pursuance of the premises the Grantor as Judgment Mortgagee hereby surrenders and releases unto the Grantee ALL THAT AND THOSE the lands and premises known as

TO HOLD the same unto the Grantee his executors, administrators and assigns freed and discharged from the said Judgment Mortgage and from all monies due and owing on foot thereof PROVIDED ALWAYS that nothing herein contained shall restrict, limit or affect the right of the Grantor to enforce the balance of the said Judgment or a Judgment Mortgage in respect thereof against the Grantee on any other property or security.

SIGNED AS A DEED

by the GRANTOR in the presence of: