

Sheriff's Code of Practice

The following is the Code of Practise operated by the Sheriff's Office in relation to dealings with taxpayers:

The Sheriff will:

- Treat every taxpayer with courtesy;
- Where practicable, notify the taxpayer in writing of the lodgement of a certificate in the Sheriff's Office;
- Where requested, explain to the taxpayer the purpose of the visit of the Sheriff, Bailiff or other staff;
- When goods are seized, issue as soon as possible, a written inventory to the taxpayer;
- Furnish the taxpayer with a receipt for monies paid;
- Furnish the taxpayer with an account of the proceeds of the sale of any goods seized.

In return the Sheriff expects that the Taxpayer will:

- Pay liabilities to the Sheriff on demand;
- Be prompt in his/her dealings with the Sheriff's office;
- Treat the Sheriff and his staff with courtesy.

Complaints

- If the taxpayer feels aggrieved at the way in which his/her case is handled, complain in writing to the Sheriff's office;
- The Sheriff shall investigate any such complaint and respond as promptly as is practicable in the circumstances;
- Should the taxpayer remain aggrieved at the Sheriff's response, he/she may refer the complaint to the Revenue Commissioners in writing. The Revenue Commissioners will examine any such complaint and may request that the Sheriff undertake a review.
- Should the taxpayer remain aggrieved at the outcome of the Sheriff's review, the complaint may, at his/her request, be referred to the Joint Standing Committee (JSC) of the Revenue Commissioners and the Sheriffs' Association. The JSC will review the issue(s) by means of an examination of all the relevant correspondence and documentation. (The JSC is made up of an equal number of representatives from the Revenue Commissioners and the Sheriffs Association, with a neutral Chairman).
- Where a complaint involves an allegation of criminal behaviour against a sheriff, his agents, or staff, then the Joint Standing Committee shall decline to deal with it.
- The referral of any matter to the Joint Standing Committee is not in any way to be taken as a diminution or a substitution for a taxpayer's common law rights, which are not interfered with by availing of the said process.

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.