

Poundage and certain other fees due to sheriffs or county registrars. FA88 s71(1) and (2) (a) 1006.—(1) In this section—

“the Acts” means—

(a) the Tax Acts,

(b) the Capital Gains Tax Acts,

(c) the Value-Added Tax Act, 1972 , and the enactments amending or extending that Act,

(d) the Capital Acquisitions Tax Act, 1976 , and the enactments amending or extending that Act, and

(e) Part VI of the Finance Act, 1983 , and the enactments amending or extending that Part,

and any instruments made thereunder;

“certificate” means a certificate issued under section 962;

“county registrar” means a person appointed to be a county registrar under section 35 of the Court Officers Act, 1926 ;

“defaulter” means a person specified or certified in an execution order or certificate on whom a relevant amount specified or certified in the order or certificate is leviable;

“execution order” has the same meaning as in the Enforcement of Court Orders Act, 1926;

“fees” means the fees known as poundage fees payable under section 14 (1) of the Enforcement of Court Orders Act, 1926 , and orders made under that section for services in or about the execution of an execution order directing or authorising the execution of an order of a court by the seizure and sale of a person's property or, as may be appropriate, the fees corresponding to those fees payable under section 962 for the execution of a certificate;

“interest on unpaid tax” means interest which has accrued under any provision of the Acts providing for the charging of interest in respect of unpaid tax, including interest on an undercharge of tax which is attributable to fraud or neglect;

“relevant amount” means an amount of tax or interest on unpaid tax;

“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;

references, as respects an execution order, to a relevant amount include references to any amount of

costs specified in the order.

(2) Where—

(a) an execution order or certificate specifying or certifying a defaulter and relating to a relevant amount is lodged with the appropriate sheriff or county registrar for execution,

(b) the sheriff or, as the case may be, the county registrar gives notice to the defaulter of the lodgment or of his or her intention to execute the execution order or certificate by seizure of the property of the defaulter to which it relates, or demands payment by the defaulter of the relevant amount, and

(c) the whole or part of the relevant amount is paid to the sheriff or, as the case may be, the county registrar or to the Collector-General, after the giving of that notice or the making of that demand,

then, for the purpose of the liability of the defaulter for the payment of fees and of the exercise of any rights or powers in relation to the collection of fees for the time being vested by law in sheriffs and county registrars—

(i) the sheriff or, as the case may be, the county registrar shall be deemed to have entered, in the execution of the execution order or certificate, into possession of the property referred to in paragraph (b), and

(ii) the payment mentioned in paragraph (c) shall be deemed to have been levied, in the execution of the execution order or certificate, by the sheriff or, as the case may be, the county registrar,

and fees shall be payable by the defaulter to such sheriff or, as the case may be, country registrar accordingly in respect of the payment mentioned in paragraph (c).