

Recovery by sheriff or county registrar. ITA67 s485(1), (2) and (5); FA69 s65(1) and Sch5 Ptl; FA82 s10 962.—(1) Whenever any person makes default in paying any sum which may be levied on that person in respect of income tax, the Collector-General may issue a certificate to the county registrar or sheriff of the county in which the defaulter resides or has a place of business certifying the amount of the sum so in default and the person on whom the sum is leviable.

(2) Immediately on receipt of the certificate the county registrar or sheriff shall proceed to levy the sum certified in the certificate to be in default by seizing all or any of the goods, animals and other chattels within his or her bailiwick belonging to the defaulter, and for such purposes the county registrar or sheriff shall (in addition to the rights, powers and duties conferred on him or her by this section) have all such rights, powers and duties as are for the time being vested in him or her by law in relation to the execution of a writ of fieri facias in so far as those rights, powers and duties are not inconsistent with the additional rights, powers and duties conferred on him or her by this section.

(3) A county registrar or sheriff executing a certificate under this section shall be entitled—

(a) if the sum certified in the certificate to be in default exceeds £15,000, to charge and (where appropriate) to add to that sum and (in any case) to levy under the certificate such fees and expenses, calculated according to the scales appointed by the Minister for Justice, Equality and Law Reform under section 14 (1) (a) of the Enforcement of Court Orders Act, 1926, and for the time being in force, as the county registrar or sheriff would be entitled so to charge or add and to levy if the certificate were an execution order within the meaning of the Enforcement of Court Orders Act, 1926, (in this section referred to as an “execution order”) of the High Court,

(b) if the sum certified in the certificate to be in default exceeds £2,500 but does not exceed £15,000, to charge and (where appropriate) to add to that sum and (in any case) to levy under the certificate such fees and expenses, calculated according to the scales referred to in paragraph (a), as the county registrar or sheriff would be entitled so to charge or add and to levy if the certificate were an execution order of the Circuit Court, and

(c) if the sum certified in the certificate to be in default does not exceed £2,500, to charge and (where appropriate) to add to that sum and (in any case) to levy under the certificate such fees and expenses, calculated according to the scales referred to in paragraph (a), as the county registrar or sheriff would be entitled so to charge or add and to levy if the certificate were an execution order of the District Court.