



In the last two weeks of September the Society was contacted by a number of practitioners acting for publicans who had tax arrears, in connection with a standard form of undertaking furnished to them by the Revenue Commissioners. The Conveyancing Committee recommended that Solicitors should decline to complete the undertaking as drafted and this view was immediately communicated to the Revenue Commissioners. The Committee took the view that a Solicitor could not guarantee compliance with the undertaking and drafted a form of conditional undertaking which could safely be given by Solicitors, but which was not acceptable to the Revenue.

The Committee is concerned that Solicitors should be asked by the Revenue to complete these type of undertakings as, undoubtedly, there is immense pressure applied on the Solicitor to facilitate a client who is in danger of losing his publican's licence. Although the immediate urgency of the situation has passed with the expiration of the deadline for giving these undertakings, the Committee wished to emphasise the dangers inherent in giving undertakings of this nature and to stress that Solicitors should at all times be satisfied when giving undertakings that they can secure compliance with them.

REVENUE UNDERTAKINGS PUBLICANS' LICENCES

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The attention of practitioners is drawn to the Practice Note published in the March 1996 issue of the Law Society Gazette entitled "Sale of Licensed Premises - Tax Clearance Certificates" for the procedure and format of the undertakings to Revenue Commissioners in such cases. This Practice Note is set out at page 13.48 hereof.

UNDERTAKING TO REVENUE

TAX CLEARANCE CERTIFICATES RE SALE OF LICENSED PREMISES