S.I. No. 472 of 2008

FINANCE ACT 2007 (COMMENCEMENT OF SECTION 24(1)) ORDER 2008

(Prn. A8/1846)
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I, BRIAN LENIHAN, Minister for Finance, in exercise of the powers conferred on me by section 24(2) of the Finance Act 2007 (No. 11 of 2007) hereby order as follows:

1. This Order may be cited as the Finance Act 2007 (Commencement of Section 24 (1)) Order 2008.

2. The day of the making of this Order is appointed as the day section 24(1) of the Finance Act 2007 (No. 11 of 2007) comes into operation.

GIVEN under my Official Seal,
12 November 2008

BRIAN LENIHAN,
Minister for Finance.

Notice of the making of this Statutory Instrument was published in “Iris Oifigiúil” of 25th November, 2008.
EXPLANATORY NOTE

(This note is not part of the Instrument and does not purport to be a legal interpretation.)

This Order appoints 12 November 2008 as the date for the coming into operation of section 24 of the Finance Act 2007. That section provides for an extension from 1 January 2007 until 31 December 2008 of the general 25 per cent stock relief for farmers and the 100 per cent scheme of stock relief for certain young trained farmers.