S.I. No. 112 of 2009

SOCIAL WELFARE (MISCELLANEOUS PROVISIONS) ACT 2008
(SECTION 8) (COMMENCEMENT) ORDER 2009

(Prn. A9/0443)
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SOCIAL WELFARE (MISCELLANEOUS PROVISIONS) ACT 2008
(SECTION 8) (COMMENCEMENT) ORDER 2009

The Minister for Social and Family Affairs, in exercise of the powers conferred on her by Section 1(6) of the Social Welfare (Miscellaneous Provisions) Act 2008 (No. 22 of 2008), hereby orders as follows:

1. This Order may be cited as the Social Welfare (Miscellaneous Provisions) Act 2008 (Section 8) (Commencement) Order 2009.

2. The 1st day of January 2010 is appointed as the day on which section 8 of the Social Welfare (Miscellaneous Provisions) Act 2008 (No. 22 of 2008) comes into operation.

GIVEN under the Official Seal of the Minister for Social and Family Affairs,
26 March 2009

MARY HANAFIN.
Minister for Social and Family Affairs.

Notice of the making of this Statutory Instrument was published in “Iris Oifigiúil” of 3rd April, 2009.
EXPLANATORY NOTE

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

This Order provides for the commencement of Section 8 of the Social Welfare (Miscellaneous Provisions) Act 2008

Section 8 provides that income from dividends arising from stallion fees, stud greyhound fees and profits from the occupation of certain woodlands will be taken into account in estimating reckonable income for PRSI purposes. This amendment is necessary to disregard the provisions of Section 140 of the Tax Consolidation Act 1997 when estimating reckonable income for PRSI purposes.

This section comes into effect from 1 January 2010.