



STATUTORY INSTRUMENTS.

S.I. No. 614 of 2016



CUSTOMS (ELECTRONIC FILING OF RETURNS) ORDER 2016

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The Revenue Commissioners, in exercise of the powers conferred on them by section 917E (inserted by section 209 of the Finance Act 1999 (No. 2 of 1999)) of the Taxes Consolidation Act 1997 (No. 39 of 1997), hereby order as follows:

1. (1) This Order may be cited as the Customs (Electronic Filing of Returns) Order 2016.

(2) This Order comes into operation on 31 December 2016.

2. The following provisions are specified for the purposes of Chapter 6 of Part 38 of the Taxes Consolidation Act 1997 (No. 39 of 1997), namely a return in respect of a vessel or an aircraft entering or departing the State required under section 9 or 11 of the Customs Act 2015 (No. 18 of 2015).

3. This Order applies to returns required to be made under this Order after the day this Order commences.

4. The Customs (Electronic Filing of Returns) Order 2014 (S.I. No. 474 of 2014) is revoked.

GIVEN under my hand,
15 December 2016.

LIAM IRWIN,
Revenue Commissioner.

*Notice of the making of this Statutory Instrument was published in
"Iris Oifigiúil" of 20th December, 2016.*

EXPLANATORY NOTE

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

This Order is made by the Revenue Commissioners under the provisions of section 917E of the Taxes Consolidation Act 1997 and will come into force on 31 December 2016.

The Order is to be read in conjunction with the Customs (Mandatory Electronic Filing) (Specified Persons) Regulations 2016.

The Order and the Regulations underpin Revenue's requirement that a return must be provided by electronic means in respect of a vessel or an aircraft entering or departing the State under section 9 or 11 respectively of the Customs Act 2015.

The Customs (Electronic Filing of Returns) Order 2014 (S.I. No. 474 of 2014) is revoked.

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