



STATUTORY INSTRUMENTS.

S.I. No. 37 of 2017



FINANCE ACT 2016 (SECTION 38(1)(E)(III)) (COMMENCEMENT)
ORDER 2017

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I, MICHAEL NOONAN, Minister for Finance, in exercise of the powers conferred on me by section 38(3) of the Finance Act 2016 (No. 18 of 2016), hereby order as follows:

1. This Order may be cited as the Finance Act 2016 (Section 38(1)(e)(iii)) (Commencement) Order 2017.

2. The 1st day of February 2017 is appointed as the day on which section 38(1)(e)(iii) of the Finance Act 2016 (No. 18 of 2016) shall come into operation.



GIVEN under my Official Seal,
30 January 2017.

MICHAEL NOONAN,
Minister for Finance.

*Notice of the making of this Statutory Instrument was published in
"Iris Oifigiúil" of 7th February, 2017.*

EXPLANATORY NOTE

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

This Order commences subsection (1)(e)(iii) of section 38 of the Finance Act 2016. That provision amends subsection (5) of section 96, Chapter 1, Part 2 of the Finance Act 1999 that concerns rates of mineral oil tax. The amendment provides that the Revenue Commissioners may permit mineral oil tax liabilities (except where they apply to vehicle gas) to be deferred until the 15th day of the month following that in which the liabilities in question arise and, where deferral is allowed, that the Revenue Commissioners may prescribe or impose conditions for securing the mineral oil tax liabilities so deferred. This measure brings the payment of mineral oil tax into line with the deferred payment arrangements applying to the other main excises such as tobacco product tax and alcohol products tax.

In the case of mineral oil tax on vehicle gas the payment date is aligned with that which, under section 70(2) of the Finance Act 2010, applies for Natural Gas Carbon Tax.

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