



STATUTORY INSTRUMENTS.

S.I. No. 599 of 2018



FINANCE ACT 2018 (SECTION 48(1)(A)(VII)) (COMMENCEMENT)
ORDER 2018

S.I. No. 599 of 2018

FINANCE ACT 2018 (SECTION 48(1)(A)(VII)) (COMMENCEMENT)
ORDER 2018

I, PASCHAL DONOHOE, Minister for Finance, in exercise of the powers conferred on me by section 48(2) of the Finance Act 2018 (No. 30 of 2018), hereby order as follows:

1. This Order may be cited as the Finance Act 2018 (Section 48(1)(a)(vii)) (Commencement) Order 2018.

2. The 1st day of January 2019 is appointed as the day on which section 48(1)(a)(vii) of the Finance Act 2018 (No. 30 of 2018) shall come into operation.



GIVEN under my Official Seal,
20 December 2018.

PASCHAL DONOHOE,
Minister for Finance.

*Notice of the making of this Statutory Instrument was published in
"Iris Oifigiúil" of 8th January, 2019.*

EXPLANATORY NOTE

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

Section 48(1)(a)(vii) of Finance Act 2018 is in relation to the Young Trained Farmers Stamp Duty Relief.

This is an extension of Young Trained Farmers stamp duty relief (Section 81AA of the Stamp Duties Consolidation Act 1999).

The extension of the relief is for 3 years to 31/12/2021. This is provided for in section 48(1) of Finance Bill 2018 (enacted on December 19). The requirement for a commencement order is set out in section 48(2) of the Bill.

BAILE ÁTHA CLIATH
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR
Le ceannach díreach ó
FOILSEACHÁIN RIALTAIS,
52 FAICHE STIABHNA, BAILE ÁTHA CLIATH 2
(Teil: 01 - 6476834 nó 1890 213434; Fax: 01 - 6476843)
nó trí aon díoltóir leabhar.

DUBLIN
PUBLISHED BY THE STATIONERY OFFICE
To be purchased from
GOVERNMENT PUBLICATIONS,
52 ST. STEPHEN'S GREEN, DUBLIN 2.
(Tel: 01 - 6476834 or 1890 213434; Fax: 01 - 6476843)
or through any bookseller.

€1.27



Wt. (B33987). 285. 1/19. Essentra. Gr 30-15.