



STATUTORY INSTRUMENTS.

**S.I. No. 97 of 2009**



FINANCE (No. 2) ACT 2008 (COMMENCEMENT OF SECTION 28(1))  
ORDER 2009

**(Prn. A9/0409)**

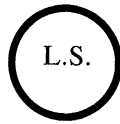
S.I. No. 97 of 2009

FINANCE (No. 2) ACT 2008 (COMMENCEMENT OF SECTION 28(1))  
ORDER 2009

I, BRIAN LENIHAN, Minister for Finance, in exercise of the powers conferred on me by section 28(2) of the Finance (No. 2) Act 2008 (No. 25 of 2008), hereby order as follows:

1. This Order may be cited as the Finance (No. 2) Act 2008 (Commencement of Section 28(1)) Order 2009.

2. The 1st day of January 2009 is appointed as the day on which section 28(1) of the Finance (No. 2) Act 2008 (No. 25 of 2008) comes into operation.



GIVEN under my Official Seal,  
13 March 2009

BRIAN LENIHAN,  
Minister for Finance.

*Notice of the making of this Statutory Instrument was published in  
"Iris Oifigiúil" of 27th March, 2009.*

## EXPLANATORY NOTE

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

This Order appoints 1st of January 2009 as the date for the coming into operation of section 28(1) of the Finance (No. 2) Act 2008. That section provides for an increase from 80% to 100% on the level of section 481 funding that can qualify for tax relief and also increases the annual amount that can be invested by an individual taxpayer from €31,750 to €50,000.

BAILE ÁTHA CLIATH  
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR  
Le ceannach díreach ón  
OIFIG DHÍOLTA FOILSEACHÁN RIALTAIS,  
TEACH SUN ALLIANCE, SRÁID THEACH LAIGHEAN, BAILE ÁTHA CLIATH 2,  
nó tríd an bpost ó  
FOILSEACHÁIN RIALTAIS, AN RANNÓG POST-TRÁCHTA,  
AONAD 20 PÁIRC MIONDÍOLA COIS LOCHA, CLÁR CHLAINNE MHUIRIS,  
CONTAE MHAIGH EO,  
(Teil: 01 - 6476834 nó 1890 213434; Fax: 094 - 9378964 nó 01 - 6476843)  
nó trí aon díoltóir leabhar.

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