



STATUTORY INSTRUMENTS

S.I. No. 386 of 2016

TAXES (ELECTRONIC TRANSMISSION OF PARTICULARS TO BE
SUPPLIED BY NEW COMPANIES) (SPECIFIED PROVISION AND
APPOINTED DAY) ORDER 2016

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SUPPLIED BY NEW COMPANIES) (SPECIFIED PROVISION AND
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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), order as follows:

1. This Order may be cited as the Taxes (Electronic Transmission of Particulars to be Supplied by New Companies) (Specified Provision and Appointed Day) Order 2016.

2. Section 882(2)(c) of the Taxes Consolidation Act 1997 is specified for the purpose of Chapter 6 of Part 38 of the Taxes Consolidation Act 1997.

3. The 29th day of July 2016 is appointed in relation to returns to be made under the provision specified in Article 2 of this Order.

GIVEN this 20 day of July 2016.

NIALL CODY,
Revenue Commissioner.

*Notice of the making of this Statutory Instrument was published in
"Iris Oifigiúil" of 22nd July, 2016.*

EXPLANATORY NOTE

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

Chapter 6 of Part 38 of the Taxes Consolidation Act 1997 provides the legislative framework whereby tax related information required to be provided to the Revenue Commissioners may be supplied electronically. The legislation only applies to information where the provision under which the information is supplied is specified in an order made by the Revenue Commissioners.

Section 882(2)(c) of the Taxes Consolidation Act 1997 requires new companies to deliver certain particulars to the Revenue Commissioners within 30 days of the giving of a notice to the company by an inspector requiring a statement under the section. These particulars are as follows:

- (1) The name of the company,
- (2) The address of the company's registered office,
- (3) The address of its principal place of business,
- (4) The name and address of the secretary of the company,
- (5) The date of commencement of the trade, profession or business,
- (6) The nature of the trade, profession or business,
- (7) The date up to which accounts relating to such trade, profession or business will be made up,
- (8) Such other information as the Revenue Commissioners consider necessary for the purposes of the Tax Acts.

Additional information including territory of residence is required in the case of companies that are incorporated but not resident in the State.

Companies which are neither incorporated in the State, nor resident in the State but which carry on a trade, profession or business in the State are also required to provide the following details:

- (1) The address of the company's principal place of business in the State,
- (2) The name and address of the agent, manager, factor or other representative of the company, and
- (3) The date of commencement of the company's trade, profession or business in the State.

This Order by:

- Specifying paragraph (c) of subsection (2) of section 882 of the Taxes Consolidation Act 1997 applies the legislation governing the electronic filing of tax information to statements required under that paragraph, and
- appointing a day, namely 29th July 2016, in relation to such statements, ensures that the electronic filing legislation applies to statements due under the provisions of section 882(2)(c) on or after 29th July 2016.

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