



STATUTORY INSTRUMENTS.

S.I. No. 392 of 2009



FINANCE (NO. 2) ACT 2008 (COMMENCEMENT OF SECTION 35)
ORDER 2009

(Prn. A9/1349)

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ORDER 2009

I, BRIAN LENIHAN, Minister for Finance, in exercise of the powers conferred on me by section 35(2)(b) 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 35) Order 2009.

2. The day of the making of this Order is appointed as the day section 35 of the Finance (No. 2) Act 2008 (No. 25 of 2008) comes into operation as respects expenditure incurred after that day and in any accounting period commencing on or after 1 January 2009.



GIVEN under my Official Seal,
24 September 2009.

BRIAN LENIHAN,
Minister for Finance.

*Notice of the making of this Statutory Instrument was published in
"Iris Oifigiúil" of 29th September, 2009.*

EXPLANATORY NOTE

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

This Order brings into operation the provisions of section 35 Finance (No. 2) Act 2008.

That section provides for the amendment of section 766A of the Taxes Consolidation Act, which relates to tax credit expenditure on buildings or structures used for research and development. The Order applies the provisions of section 766A, as amended by section 35 Finance (No. 2) Act 2008, in respect of expenditure which satisfies the condition of being incurred both after the operative date and in accounting periods commencing on or after 1 January 2009.

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,
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