



STATUTORY INSTRUMENTS.

S.I. No. 675 of 2016



FINANCE ACT 2016 (SECTIONS 38, 39 AND 40) (COMMENCEMENT)
ORDER 2016

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I, MICHAEL NOONAN, Minister for Finance, in exercise of the powers conferred on me by sections 38(3), 39(2) and 40(2) of the Finance Act 2016 (No. 18 of 2016), hereby order as follows:

1. This Order may be cited as the Finance Act 2016 (Sections 38, 39 and 40) (Commencement) Order 2016.

2. The 1st day of January 2017 is appointed as the day on which—

(a) section 38 (other than subsection (1)(e)(iii)), and

(b) sections 39 and 40,

of the Finance Act 2016 (No. 18 of 2016) shall come into operation.



GIVEN under my Official Seal,
30 December 2017.

MICHAEL NOONAN,
Minister for Finance.

*Notice of the making of this Statutory Instrument was published in
“Iris Oifigiúil” of 10th January, 2017.*

EXPLANATORY NOTE

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

This Order provides for the commencement on 1 January 2017 of section 38 of the Finance Act 2016, with the exception of section 38(1)(e)(iii) of that Act. Section 38 amends Chapter 1 of part 2 of the Finance Act 1999 to apply mineral oil tax, including its integral carbon charge, to natural gas and biogas when used as a vehicle fuel. The amendment provides for the rate of tax applicable, the assignment of liability for the tax and related provisions. It also specifies tax control rules to apply to the supply and dispensing of vehicle gas and related registration requirements. The amendment also introduces a relief from the carbon charge where vehicle gas has a biogas component and authorises the Revenue Commissioners to make regulations for requesting information from owners of vehicles that are fuelled by vehicle gas.

This Order also provides for the commencement on 1 January 2017 of section 39 and section 40 of the Finance Act 2016.

Section 39 amends Part 2 (section 97) of the Finance Act 2001 to exclude vehicle gas from the requirements in that Part that relate to warehousing and intra-EU member state movements of excisable products as defined in that law.

Section 40 amends natural gas carbon tax law to provide that vehicle gas will not be liable to that tax. This provision is included as vehicle gas will be liable for mineral oil tax.

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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. (B32504). 285. 1/17. Essentra. Gr 30-15.