



STATUTORY INSTRUMENTS.

**S.I. No. 676 of 2016**



FINANCE ACT 2016 (SECTIONS 41, 42 AND 43) (COMMENCEMENT)  
ORDER 2016

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FINANCE ACT 2016 (SECTIONS 41, 42 AND 43) (COMMENCEMENT)  
ORDER 2016

I, MICHAEL NOONAN, Minister for Finance, in exercise of the powers conferred on me by sections 41(3), 42(3) and 43(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 41, 42 and 43) (Commencement) Order 2016.

2. The 1st day of January 2017 is appointed as the day on which sections 41, 42 and 43 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 commences sections 41, 42 and 43 of the Finance Act 2016. These sections amend the laws covering Natural Gas Carbon Tax, Solid Fuel Carbon Tax and Mineral Oil Tax in relation to the use of fuel for high-efficiency cogeneration of electricity using combined heat and power.

Sections 41, 42 and 43 change the carbon tax relief for fuel used in high-efficiency heat and power cogeneration to ensure that it is confined to the amount of the relevant fuel actually used to generate high-efficiency electricity as certified by the competent authority. They also amend the repayment periods and claim submission timelines applicable to the relief to align them with the competent authority's certification process.

In addition, for natural gas and coal used in high efficiency heat and power cogeneration, the amendments provided by section 41 and section 42 extend the previous partial relief from carbon taxation to a full relief.

BAILE ÁTHA CLIATH  
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR  
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nó trí aon díoltóir leabhar.

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