



STATUTORY INSTRUMENTS.

**S.I. No. 104 of 2021**



TAXES CONSOLIDATION ACT 1997 (COVID RESTRICTIONS SUPPORT  
SCHEME) (PERCENTAGE ADJUSTMENT) ORDER 2021

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TAXES CONSOLIDATION ACT 1997 (COVID RESTRICTIONS SUPPORT SCHEME) (PERCENTAGE ADJUSTMENT) ORDER 2021

I, PASCHAL DONOHOE, Minister for Finance, in exercise of the powers conferred on me by subparagraphs (iv) and (v) of section 484(2)(a) of the Taxes Consolidation Act 1997 (No. 39 of 1997), following completion of an assessment under section 484(1)(e) of that Act and having determined, following consultation with the Minister for Public Expenditure and Reform, that the exercise of those powers is necessary, hereby make the following Order with respect to which, pursuant to section 484(2)(b) of that Act, a draft has been laid before Dáil Éireann and a resolution approving the draft has been passed by that House:

1. This Order may be cited as the Taxes Consolidation Act 1997 (Covid Restrictions Support Scheme) (Percentage Adjustment) Order 2021.

2. In this Order, “Act of 1997” means the Taxes Consolidation Act 1997 (No. 39 of 1997).

3. In respect of each full week comprised within a claim period and falling within the period beginning on 21 December 2020 and ending on 10 January 2021—

- (a) the percentage specified in subparagraph (i)(I) of section 485(7)(a) of the Act of 1997 shall be 20 per cent,
- (b) the percentage specified in subparagraph (i)(II) of section 485(7)(a) of the Act of 1997 shall be 10 per cent,
- (c) the percentage specified in subparagraph (ii)(I) of section 485(7)(a) of the Act of 1997 shall be 20 per cent, and
- (d) the percentage specified in subparagraph (ii)(II) of section 485(7)(a) of the Act of 1997 shall be 10 per cent.



GIVEN under my Official Seal,  
5 March, 2021.

PASCHAL DONOHOE,  
Minister for Finance.

EXPLANATORY NOTE

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

This Order provides for an increase in the levels of payment under the Covid Restrictions Support Scheme to 20% of average 2019 turnover up to €20,000 and to 10% of turnover above that amount, subject to a maximum weekly limit of €5,000, for the three weeks beginning 21st and 28th December 2020 and 4th January 2021.

BAILE ÁTHA CLIATH  
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