



STATUTORY INSTRUMENTS.

S.I. No. 435 of 2023



FINANCE ACT 2022 (SECTION 40) (COMMENCEMENT OF CERTAIN
PROVISIONS) ORDER 2023

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I, MICHAEL MCGRATH, Minister for Finance, in exercise of the powers conferred on me by section 40(2)(a) of the Finance Act 2022 (No. 44 of 2022), hereby order as follows:

1. This Order may be cited as the Finance Act 2022 (Section 40) (Commencement of Certain Provisions) Order 2023.

2. The 1st day of October 2023 is appointed as the day on which paragraphs (a) and (b) of subsection (1) of section 40 of the Finance Act 2022 (No. 44 of 2022) shall come into operation.



GIVEN under my Official Seal,
31 August, 2023.

MICHAEL MCGRATH,
Minister for Finance.

BAILE ÁTHA CLIATH
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR
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PUBLISHED BY THE STATIONERY OFFICE
To be purchased from
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MOUNTSHANNON ROAD,
KILMAINHAM, DUBLIN 8,
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