



STATUTORY INSTRUMENTS

**S.I. No. 830 of 2007**

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TAXES (ELECTRONIC TRANSMISSION OF STATEMENTS MADE BY  
CERTAIN HIGH-INCOME INDIVIDUALS) (SPECIFIED PROVISION  
AND APPOINTED DAY) ORDER 2007

**(Prn. A7/2322)**

S.I. No. 830 of 2007

TAXES (ELECTRONIC TRANSMISSION OF STATEMENTS MADE BY  
CERTAIN HIGH-INCOME INDIVIDUALS) (SPECIFIED PROVISION  
AND APPOINTED DAY) ORDER 2007

The Revenue Commissioners, in exercise of the powers conferred on them by section 917E (inserted by section 209 of the Finance Act 1999 (No. 2 of 1999)) of the Taxes Consolidation Act 1997 (No. 39 of 1997), order as follows:

1. This Order may be cited as the Taxes (Electronic Transmission of Statements made by certain High-Income Individuals) (Specified Provision and Appointed Day) Order 2007.

2. Section 485FB(3) of the Taxes Consolidation Act 1997 is specified for the purpose of Chapter 6 of Part 38 of the Taxes Consolidation Act 1997.

3. The 31 day of December 2007 is appointed in relation to statements to be made under the provision specified in Article 2 of this Order.



GIVEN this 19 day of December 2007

JOSEPHINE FEEHILY,  
Revenue Commissioner.

*Notice of the making of this Statutory Instrument was published in  
"Iris Oifigiúil" of 8th January, 2008.*

## EXPLANATORY NOTE

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

This Order applies the legislation governing the electronic filing of tax information to statements required to be made by certain high-income individuals. The Order also appoints a day, namely 31 December 2007, in relation to the return of such statements which ensures that the electronic filing legislation applies to statements which are due to be filed on or after 1 January 2008.

Chapter 6 of Part 38 of the Taxes Consolidation Act 1997 provides the legislative framework whereby tax related information required by law to be provided to the Revenue Commissioners may be supplied electronically. The legislation only applies to information where the provision under which the information is supplied is specified in an Order made by the Revenue Commissioners. Where a provision is so specified the legislation only applies to information that is required to be supplied under that provision after the day appointed in the Order in relation to the provision concerned. The reason for this procedure is to allow the Revenue Commissioners to manage the roll-out of the system for receiving tax related information electronically.

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  
nó tríd an bpost ó  
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