



STATUTORY INSTRUMENTS.

**S.I. No. 527 of 2012**

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TAXES (ELECTRONIC TRANSMISSION OF RETURNS OF OIL  
MOVEMENTS) (SPECIFIED PROVISIONS AND APPOINTED DAY)  
ORDER 2012

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TAXES (ELECTRONIC TRANSMISSION OF RETURNS OF OIL  
MOVEMENTS) (SPECIFIED PROVISIONS AND APPOINTED DAY)  
ORDER 2012

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 Returns of Oil Movements) (Specified Provisions and Appointed Day) Order 2012.

2. Regulation 25 of the Mineral Oil Tax Regulations 2012 (S.I. No. 231 of 2012) is specified for the purpose of Chapter 6 of Part 38 of the Taxes Consolidation Act 1997.

3. 1 January 2013 is appointed in relation to returns to be made under the provision specified in Article 2.

GIVEN under my Hand,  
18 December 2012.

NIALL CODY,  
Revenue Commissioner.

*Notice of the making of this Statutory Instrument was published in  
"Iris Oifigiúil" of 25th December, 2012.*

## EXPLANATORY NOTE

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

Regulation 25 of the Mineral Oil Tax Regulations 2012 requires a mineral oil trader to make an electronic return of the details of that trader's dealings in mineral oil during a month or other specified period.

Section 917E of the Taxes Consolidation Act 1997 provides for mandatory electronic filing of returns that are required to be made under a specified provision, and from a specified date, where that provision and date are specified by an order made by the Revenue Commissioners. Section 917E also applies the provisions of Chapter 6 of Part 38 of the Taxes Consolidation Act 1997 to the electronic returns that are so specified.

This Order, accordingly, specifies the mineral oil traders' returns under Regulation 25 of the Mineral Oil Tax Regulations 2012 for that purpose. These returns will be required to be made by electronic means from 1 January 2013.

Le ceannach ó  
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