



STATUTORY INSTRUMENTS.

**S.I. No. 504 of 2021**



TAXES CONSOLIDATION ACT 1997 (COVID RESTRICTIONS SUPPORT  
SCHEME) (DATE ADJUSTMENT) (NO. 2) ORDER 2021

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TAXES CONSOLIDATION ACT 1997 (COVID RESTRICTIONS SUPPORT SCHEME) (DATE ADJUSTMENT) (NO. 2) ORDER 2021

I, PASCHAL DONOHOE, Minister for Finance, in exercise of the power conferred on me by subsection (2)(a)(ii) of section 484 of the Taxes Consolidation Act 1997 (No. 39 of 1997), following completion of an assessment under subsection (1)(e) of that section and having determined, following consultation with the Minister for Public Expenditure and Reform, that the exercise of that power is necessary to fulfil, better, the objectives specified in subsection (1)(a) of that section or to facilitate the furtherance of any of the purposes specified in subsection (1)(c) of that section, hereby make the following Order with respect to which, pursuant to subsection (2)(b) of that section, 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) (Date Adjustment) (No. 2) Order 2021.

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

3. 31 December 2021 is specified as the day on which the period referred to in the definition of “specified period” in section 485(1) of the Act of 1997 shall expire.



GIVEN under my Official Seal,  
30 September, 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 extension of the Covid Restrictions Support Scheme to 31 December 2021.

BAILE ÁTHA CLIATH  
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR  
Le ceannach díreach ó  
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