



STATUTORY INSTRUMENTS.

S.I. No. 595 of 2015



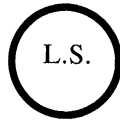
FINANCE ACT 2014 (SECTION 63) (COMMENCEMENT) ORDER 2015

S.I. No. 595 of 2015

FINANCE ACT 2014 (SECTION 63) (COMMENCEMENT) ORDER 2015

I, MICHAEL NOONAN, Minister for Finance, in exercise of the powers conferred on me by section 63(2) of the Finance Act 2014 (No. 37 of 2014), hereby order as follows:

1. This Order may be cited as the Finance Act 2014 (Section 63) (Commencement) Order 2015.
2. The 1st day of January 2016 is appointed as the day on which section 63(1) of the Finance Act 2014 (No. 37 of 2014) shall come into operation.



GIVEN under my Official Seal,
17 December 2015.

MICHAEL NOONAN,
Minister for Finance.

*Notice of the making of this Statutory Instrument was published in
"Iris Oifigiúil" of 5th January, 2016.*

EXPLANATORY NOTE

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

This Order appoints the 1st day of January 2016 as the date for coming into operation of Section 63(1) of the Finance Act 2014.

As a consequence:

The Revenue Commissioners now have the authority to repay an amount of interest on the amount of VRT repayable under Section 135D of the Finance Act of 1992 (VRT Export Repayment Scheme).

BAILE ÁTHA CLIATH
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR
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