



STATUTORY INSTRUMENTS.

S.I. No. 689 of 2019



FINANCE ACT 2019 (SECTION 47) (COMMENCEMENT) ORDER 2019

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I, PASCHAL DONOHOE, Minister for Finance, in exercise of the powers conferred on me by section 47(2) of the Finance Act 2019 (No. 45 of 2019), hereby order as follows:

1. This Order may be cited as the Finance Act 2019 (Section 47) (Commencement) Order 2019.

2. The 1st day of January 2020 is appointed as the day on which section 47(1) of the Finance Act 2019 (No. 45 of 2019) shall come into operation.



GIVEN under my Official Seal,
23 December, 2019.

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 commences section 47 of the Finance Act 2019. This section amends Chapter 1 of Part 2 of the Finance Act 2002 to provide for a relief from betting duty and betting intermediary duty. The relief will allow persons liable to betting duty and betting intermediary duty to reduce their liability by claiming a relief from such duty subject to a limit of €50,000 in a calendar year. The relief is subject to EU State Aid rules. In the case where more than one person forms a single undertaking for the purposes of betting duty and betting intermediary duty, the total relief claimed by the single undertaking cannot exceed €50,000 in any calendar year.

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D02 DR67.

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