



STATUTORY INSTRUMENTS.

**S.I. No. 158 of 2025**

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FINANCE ACT 2024 (SECTION 48) (COMMENCEMENT) ORDER 2025

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FINANCE ACT 2024 (SECTION 48) (COMMENCEMENT) ORDER 2025

I, PASCHAL DONOHOE, Minister for Finance, in exercise of the powers conferred on me by section 48(3) of the Finance Act 2024 (No. 43 of 2024), hereby order as follows:

1. This Order may be cited as the Finance Act 2024 (Section 48) (Commencement) Order 2025.

2. The 2<sup>nd</sup> day of May 2025 is appointed as the day on which section 48 of the Finance Act 2024 (No. 43 of 2024) shall come into operation.



GIVEN under my Official Seal,  
1 May, 2025.

PASCHAL DONOHOE,  
Minister for Finance.

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DUBLIN  
PUBLISHED BY THE STATIONERY OFFICE  
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GOVERNMENT PUBLICATIONS,  
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KILMAINHAM, DUBLIN 8,  
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€ 1.50

ISBN 978-1-3993-3783-0



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