



STATUTORY INSTRUMENTS.

**S.I. No. 76 of 2015**



FINANCE ACT 2013 (SECTION 50 (1)(C)) (COMMENCEMENT) ORDER  
2015

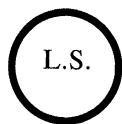
S.I. No. 76 of 2015

FINANCE ACT 2013 (SECTION 50 (1)(C)) (COMMENCEMENT) ORDER  
2015

I, MICHAEL NOONAN, Minister for Finance, in exercise of the powers conferred on me by section 50(2) of the Finance Act 2013 (No. 8 of 2013), hereby order as follows:

1. This Order may be cited as the Finance Act 2013 (Section 50 (1)(c)) (Commencement) Order 2015.

2. The 1st day of March 2015 is appointed as the day on which section 50(1)(c) of the Finance Act 2013 (No. 8 of 2013) shall come into operation.



GIVEN under my Official Seal,  
27 February 2015.

MICHAEL NOONAN,  
Minister for Finance.

*Notice of the making of this Statutory Instrument was published in  
"Iris Oifigiúil" of 3rd March, 2015.*

EXPLANATORY NOTE

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

This order appoints 1st March 2015 as the date of coming into effect of section 50(1)(c) Finance Act 2013 which provides that the return of oil movements to Revenue by mineral oil traders must be in electronic form.

BAILE ÁTHA CLIATH  
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR  
Le ceannach díreach ó  
FOILSEACHÁIN RIALTAIS,  
52 FAICHE STIABHNA, BAILE ÁTHA CLIATH 2  
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DUBLIN  
PUBLISHED BY THE STATIONERY OFFICE  
To be purchased from  
GOVERNMENT PUBLICATIONS,  
52 ST. STEPHEN'S GREEN, DUBLIN 2.  
(Tel: 01 - 6476834 or 1890 213434; Fax: 01 - 6476843)  
or through any bookseller.

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€1.27



Wt. (B31132). 285. 3/15. Clondalkin. Gr 30-15.