



STATUTORY INSTRUMENTS.

S.I. No. 482 of 2012



FINANCE ACT 2011 (SECTION 25(1)(c)) (COMMENCEMENT OF
CERTAIN PROVISIONS) ORDER 2012

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CERTAIN PROVISIONS) ORDER 2012

I, MICHAEL NOONAN, Minister for Finance, in exercise of the powers conferred on me by section 25(2) of the Finance Act 2011 (No. 6 of 2011), hereby order as follows:

1. This Order may be cited as the Finance Act 2011 (Section 25(1)(c)) (Commencement) Order 2012.

2. The day of the making of this Order is appointed as the day on which paragraph (c) of section 25(1) of the Finance Act 2011 (No. 6 of 2011) comes into operation.



GIVEN under my Official Seal
29 November 2012.

MICHAEL NOONAN,
Minister for Finance.

*Notice of the making of this Statutory Instrument was published in
"Iris Oifigiúil" of 7th December, 2012.*

EXPLANATORY NOTE

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

This Order commences subsection 1(c) of section 25 of the Finance Act 2011 and thereby extends the 100% rate of stock relief for young trained farmers provided for under section 667B of the Taxes Consolidation Act 1997 from 31 December 2010 to 31 December 2012.

BAILE ÁTHA CLIATH
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR
Le ceannach díreach ón
OIFIG DHÍOLTA FOILSEACHÁN RIALTAIS,
TEACH SUN ALLIANCE, SRÁID THEACH LAIGHEAN, BAILE ÁTHA CLIATH 2,
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