



STATUTORY INSTRUMENTS.

S.I. No. 378 of 2013



FINANCE ACT 2013 (SECTION 20(1)) (COMMENCEMENT OF
CERTAIN PROVISIONS) ORDER 2013

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I, MICHAEL NOONAN, Minister for Finance, in exercise of the powers conferred on me by section 20(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 20(1)) (Commencement of Certain Provisions) Order 2013.

2. The day of the making of this Order is appointed as the day on which paragraphs (a) to (f) of section 20(1) of the Finance Act 2013 (No. 8 of 2013) come into operation.



GIVEN under my Official Seal,
3 October, 2013.

MICHAEL NOONAN,
Minister for Finance.

*Notice of the making of this Statutory Instrument was published in "Iris
Oifigiúil" of 8th October, 2013.*

EXPLANATORY NOTE

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

This Order commences subsection 1(a) of section 20 of the Finance Act 2013 and thereby extends the 25% rate of stock relief for farmers provided for under section 666 of the Taxes Consolidation Act 1997 from 31 December 2012 to 31 December 2015.

This Order also commences subsections (b), (c), (d), (e) and (f) of section 20 of the Finance Act 2013 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 2012 to 31 December 2015. It also commences the new qualifying conditions which young trained farmers must meet in order to be eligible for the increased rate of stock relief, as provided for by Finance Act 2013.

BAILE ÁTHA CLIATH
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR
Le ceannach díreach ó
FOILSEACHÁIN RIALTAIS,
52 FAICHE STIABHNA, BAILE ÁTHA CLIATH 2
(Teil: 01 - 6476834 nó 1890 213434; Fax: 01 - 6476843)
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