

**S.I. No. 140 of 2004**

**ORDER**

entitled

**Finance Act 2004 (Section 74) (Commencement) Order 2004**

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Made by the Minister for Finance.

I, Charlie McCreevy, Minister for Finance, in exercise of the powers conferred on me by section 74(2) of the Finance Act 2004 (No. 8 of 2004), hereby order as follows:

1. This Order may be cited as the Finance Act 2004 (Section 74) (Commencement) Order 2004.

2. The 1<sup>st</sup> day of April 2004 is appointed as the day on which section 74 of the Finance Act 2004 (No. 8 of 2004) comes into operation.

GIVEN under my Official Seal,

7 April 2004.



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Charlie McCreevy,  
Minister for Finance.

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

### **Explanatory Note**

This Order appoints 1 April 2004 as the day when section 74(1) of the Finance Act 2004 comes into operation.

Section 74(1) substitutes a new section 101 of the Stamp Duties Consolidation Act 1999 and provides for an exemption from stamp duty on the sale, transfer or other disposition of intellectual property as defined in that section. Intellectual property includes any patent, trademark, copyright, registered design, design right, invention, domain name, supplementary protection certificate or plant breeders' rights.