

S. I. No. 874 of 2005

ORDER

entitled

**Taxes (Electronic Transmission of Details of Certain Interest Payments)
(Specified Provisions and Appointed Day) Order 2005.**

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Taxes (Electronic Transmission of Details of Certain Interest Payments) (Specified Provisions and Appointed Day) Order 2005.

The Revenue Commissioners, in exercise of the powers conferred on them by section 917E (inserted by section 209 of the Finance Act 1999 (No. 2 of 1999)) of the Taxes Consolidation Act 1997 (No. 39 of 1997), order as follows:

1. This Order may be cited as the Taxes (Electronic Transmission of Details of Certain Interest Payments) (Specified Provisions and Appointed Day) Order 2005.
2. Each of the provisions set out in the Schedule to this Order is specified for the purpose of Chapter 6 of Part 38 of the Taxes Consolidation Act 1997.
3. The 31st day of December 2005 is appointed in relation to returns to be made under the provisions specified in accordance with Article 2 of this Order.

SCHEDULE

Section 898C(3)(b) of the Taxes Consolidation Act 1997.

Section 898H of the Taxes Consolidation Act 1997.

Section 898I of the Taxes Consolidation Act 1997.

GIVEN this 20th day of December 2005.

Josephine Feehily,
Revenue Commissioner.

Explanatory Note:

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

This Order applies the legislation governing the electronic filing of tax information to returns of interest payments required under provisions of the EU Saving Directive (Council Directive 2003/84/EC of 3 June 2003) and appoints a day, namely 31 December 2005, in relation to such returns, which ensures that the electronic filing legislation applies to returns of such interest payments which are due to be filed on or after 1 January 2006.

Chapter 6 of Part 38 of the Taxes Consolidation Act 1997 provides the legislative framework whereby tax related information required by law to be provided to the Revenue Commissioners may be supplied electronically. The legislation only applies to information where the provision under which the information is supplied is specified in an Order made by the Revenue Commissioners. Where a provision is so specified the legislation applies to information supplied under that provision after the day appointed in the Order in relation to the provision concerned. The reason for this procedure is to allow the Revenue Commissioners to manage the roll-out of the system for receiving tax related information electronically.