S.I. No. 289 of 2000

ORDER

entitled

Taxes (Electronic Transmission of Certain Revenue Returns) (Specified Provisions and Appointed Day) Order, 2000

(Pn. No. 9016)

Price: 60p

S.I. No. 289 of 2000

Taxes (Electronic Transmission of Certain Revenue Returns) (Specified Provisions and Appointed Day) Order, 2000

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 Certain Revenue Returns) (Specified Provisions and Appointed Day) Order, 2000.

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 28th day of September 2000 is appointed as the day appointed by this Order in relation to returns to be made under each of the provisions specified in accordance with paragraph 2.

SCHEDULE

Section 19(3)(a) (as amended by the Finance Act, 1983 (No. 15 of 1983)) of the Value Added Tax Act, 1972 (No. 22 of 1972).

Section 19(3)(aa) (inserted by the Finance Act, 1989 (No. 10 of 1989)) of the Value Added Tax Act, 1972.

Regulation 22(1) of the Income Tax (Employments) Regulations, 1960 (S.I. No. 28 of 1960).

Regulation 25(6) of the Income Tax (Employments) Regulations, 1960.

Regulation 31 of the Income Tax (Employments) Regulations, 1960.

Regulation 31A (inserted by the Income Tax (Employments) Regulations, 1989 (S.I. No. 58 of 1989) of the Income Tax (Employments) Regulations, 1960.

Given this 20th day of September 2000.

FRANK M. DALY,

Revenue Commissioner.

Explanatory Note

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

This Order -

(a) by specifying certain provisions of the tax code under which certain tax returns are made, applies the legislation governing electronic tax returns contained in Chapter 6 of Part 38 of the Taxes Consolidation Act, 1997, to tax returns required to be made under the provisions so specified, and

(b) by appointing a day, namely 28 September 2000, in relation to such returns, ensures that the legislation referred to only applies to any such return required to be made on or after 29 September 2000.

Chapter 6 of Part 38 of the Taxes Consolidation Act, 1997 (inserted by section 209 of the Finance Act, 1999) provides the legislative framework for making electronic tax returns. The legislation only applies to a tax return where the provision under which the return is made is specified in an order by the Revenue Commissioners. Where a provision is so specified the legislation applies to returns made 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 electronic tax returns. This system will be extended to further tax returns as the necessary development work in relation to the electronic receipt of particular returns is completed.

The returns which are made under the provisions specified in this Order are -

- Traders' VAT - 3 returns.

- Employers' PAYE/PRSI remittance forms.

- Part 1 of form P45 - certificate sent by an employer to the inspector of taxes when an employee leaves an employment.

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