S.I. No. 112 of 2001

ORDER

entitled

Taxes (Electronic Transmission of Certain Revenue Returns) (Specified Provision and Appointed Day) Order, 2001

(Pn. No. 9787)

Price: 60p/€0.76

S.I. No. 112 of 2001

Taxes (Electronic Transmission of Certain Revenue Returns) (Specified Provision and Appointed Day) Order, 2001

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, order as follows:

1. This Order may be cited as the Taxes (Electronic Transmission of Certain Revenue Returns) (Specified Provision and Appointed Day) Order, 2001.

2. Regulation 35 of the Income Tax (Employments) Regulations, 1960 (S.I. No. 28 of 1960), is specified for the purpose of Chapter 6 of Part 38 of the Taxes Consolidation Act, 1997.

3. The 5th day of April, 2001, is appointed as the day appointed by this order in relation to returns to be made under the provision specified in accordance with paragraph 2.

Given this 30th day of March, 2001.

DERMOT B. QUIGLEY,
Revenue Commissioner.

Explanatory Note

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

This order by-

- specifying Regulation 35 of the Income Tax (Employments) Regulations, 1960 (S.I. No. 28 of 1960), applies the legislation governing the electronic supply of tax related information in Chapter 6 of Part 38 of the Taxes Consolidation Act, 1997, to the returns (known as "P35" and "P35L") which are made under that Regulation, and

- appointing a day, namely, 5 April 2001, in relation to such returns, ensures that the legislation applies to any such return required to be made on or after 6 April 2001.

Chapter 6 of Part 38 of the Taxes Consolidation Act, 1997 (inserted by section 209 of the Finance Act, 1999) provides the legislative framework whereby tax related information required by law to be provided to the Revenue Commissioners may be made or 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. The system will be extended to further informational items as the necessary developmental work in relation to the electronic receipt of particular items is completed.

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