S. I. No. 441 of 2001

ORDER

entitled

Taxes (Electronic Transmission of Income Tax and Capital Gains Tax Returns under Self Assessment) (Specified Provision and Appointed Day) Order, 2001.

(Pn. No. 10532)

Price: 60p/€0.76

S. I. No. 441 of 2001

Taxes (Electronic Transmission of Income Tax and Capital Gains Tax Returns under Self Assessment) (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 (No. 39 of 1997), order as follows:

1. This Order may be cited as the Taxes (Electronic Transmission of Income Tax and Capital Gains Tax Returns under Self Assessment) (Specified Provision and Appointed Day) Order, 2001.

2. Section 951(1) of the Taxes Consolidation Act, 1997 (No. 39 of 1997), other than paragraph (b) of that subsection, is specified for the purpose of Chapter 6 of Part 38 of the Taxes Consolidation Act, 1997.

3. The 30th day of September, 2001, is appointed in relation to returns to be made under the provision specified in Article 2 of this Order.

Given this 28th day of September, 2001.

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 by-

- specifying section 951(1) (apart from paragraph (b) of that subsection) of the Taxes Consolidation Act, 1997 applies the legislation governing the electronic filing of tax related information in Chapter 6 of Part 38 of the Taxes Consolidation Act, 1997, to income tax and capital gains tax information to be included in tax returns filed under the self assessment system, and

- appointing a day, namely, 30 September, 2001, in relation to such returns, ensures that the electronic filing legislation applies to income tax and capital gains tax information to be included in tax returns which are due to be filed under self assessment on or after 1 October, 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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