

S.I. No. 522 of 2001

ORDER

entitled

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

(Pn. No. 10810)

Price: 60p/€0.76

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Taxes (Electronic Transmission of Corporation 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 Corporation 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), in so far as it has not already been specified for the purposes of Chapter 6 of Part 38 of the Taxes Consolidation Act, 1997, is specified for those purposes.
3. The 23rd day of November 2001 is appointed in relation to returns to be made under the provision specified in Article 2 of this Order.

Given this 22nd day of November, 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 –

- applies the legislation governing the electronic filing of tax information to corporation tax returns, and
- appoints a day, namely, 23 November, 2001, in relation to such returns, which ensures that the electronic filing legislation applies to corporation tax returns which are due to be filed on or after 24 November, 2001.

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. 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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