**S.I. No. 464 of 2002**

**ORDER**

**entitled**

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# Taxes (Electronic Transmission of Vehicle Registration Returns) (Specified Provisions and Appointed Day) Order 2002.

**(Pn. No. 12162)**

**Price: €0.76**

Taxes (Electronic Transmission of Vehicle Registration Returns)
(Specified Provisions and Appointed Day) Order 2002.

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 Vehicle Registration Returns)(Specified Provisions and Appointed Day) Order 2002.

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 4th day of October 2002 is appointed in relation to returns to be made under the provisions specified in Article 2 of this Order.

Schedule

Section 131 (2)(a) of the Finance Act 1992 (No. 9 of 1992).

Section 133 (2)(a) of the Finance Act 1992.

Regulation 13 (2) of the Vehicle Registration and Taxation Regulations 1992 (S.I. No. 318 of 1992).

Regulation 15 of the Vehicle Registration and Taxation Regulations 1992.

GIVEN under my hand,

1 October 2002.

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 vehicle registration information, and
- appoints a day, namely, 4 October 2002, in relation to such returns, which ensures that the electronic filing legislation applies to vehicle registration returns which are due to be filed on or after 5 October 2002.

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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