S.I. No. : 510 of 2003

O R D E R

entitled

Finance Act 2001 (Commencement of Section 105C) Order 2003

To be made by the

Minister for Finance

Prn: 1128

Price: €76c

S.I. No. ____ of 2003
Finance Act 2001(Commencement of Section 105C) Order 2003.

I, Charlie McCreevy, Minister for Finance in exercise of the powers conferred on me by section 105C(5) (inserted by section 98 of the Finance Act 2003 (No. 3 of 2003)) of the Finance Act 2001 (No. 7 of 2001) hereby order as follows:

1. This Order may be cited as the Finance Act 2001 (Commencement of Section105C) Order 2003.

2. The day of the making of this Order is appointed as the day on which section 105C of the Finance Act 2001 comes into operation.

GIVEN under my Official Seal,

______ _________ 2003.

Charlie McCreevy,
Minister for Finance.

EXPLANATORY NOTE – Section 105C

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

This order appoints 31 October 2003, day of the making of the order, as the date of coming into operation of the provision of section 105C of Chapter 1 of Part 2 of the Finance Act 2001. Section 105C provides for a four year time limit for making a claim to the Revenue Commissioners for a repayment of excise duty, but if the claim relates to an act or event before 1 May, 2003 the four year time limit will not apply until 1 January 2005.