

S.I. No: 511 of 2003

O R D E R

entitled

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

To be made by the
Minister for Finance

Prn: 1129

Price: €76c

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

I, Charlie McCreevy, Minister for Finance in exercise of the powers conferred on me by section 105D(9) (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 Section 105D) Order 2003.
2. The 1st day of November 2003 is appointed as the day on which section 105D of the Finance Act 2001 comes into operation.

GIVEN under my Official Seal,

_____ 2003.

Charlie McCreevy,
Minister for Finance.

EXPLANATORY NOTE – Section 105D

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

This order appoints the 1st day of November 2003, as the date for coming into operation of the provisions of section 105D of Chapter 1 of Part 2 of the Finance Act 2001. Section 105D provides for the payment of simple interest by the Revenue Commissioners in certain circumstances on repayments of excise duty.