S. I. No. 636 of 2006

ORDER

entitled

Taxes (Electronic Transmission of Partnership Tax Returns) (Specified Provisions and Appointed Day) Order 2006.

PUBLISHED BY THE STATIONERY OFFICE
DUBLIN
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(PRN. No. A6/2170)

Price: €0.76

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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 Partnership Tax Returns) (Specified Provisions and Appointed Day) Order 2006.

2. Section 951(2) of the Taxes Consolidation Act 1997 is specified for the purpose of Chapter 6 of Part 38 of the Taxes Consolidation Act 1997.

3. The 16th day of December 2006 is appointed in relation to returns to be made under the provision specified in Article 2 of this Order.

GIVEN this 15th day of December 2006.

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 by partnerships. The Order also appoints a day, namely 16th December 2006, in relation to such returns which ensures that the electronic filing legislation applies to partnership returns which are due to be filed on or after 17th December 2006.   .

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 only applies to information that is required to be 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.