



STATUTORY INSTRUMENTS

S.I. No. 544 of 2007

TAXES (ELECTRONIC TRANSMISSION OF CERTAIN EXCISE
RETURNS) (SPECIFIED PROVISIONS AND APPOINTED DAY)
ORDER 2007

(Prn. A7/1465)

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TAXES (ELECTRONIC TRANSMISSION OF CERTAIN EXCISE
RETURNS) (SPECIFIED PROVISIONS AND APPOINTED DAY)
ORDER 2007

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 Certain Excise Returns) (Specified Provisions and Appointed Day) Order 2007.
2. Regulations 9 and 41 of the Control of Excisable Products Regulations 2001 (S.I. No. 443 of 2001) are specified for the purpose of Chapter 6 of Part 38 of the Taxes Consolidation Act 1997.
3. The 24th day of July 2007 is appointed in relation to returns to be made under the provisions specified in Article 2.

GIVEN this 24th day of July 2007

JOSEPHINE FEEHILY,
Revenue Commissioner.

*Notice of the making of this Statutory Instrument was published in
“Iris Oifigiúil” of 31st July, 2007.*

EXPLANATORY NOTE

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

This Order extends the Revenue requirements for electronic tax returns to returns made in connection with certain importations of excisable products from other EU Member States.

Chapter 6 of Part 38 of the Taxes Consolidation Act 1997 (as inserted by section 209 of the Finance Act 1999) provides the legislative framework for electronic tax returns. That Chapter only applies where the provision under which the return is made is specified in an order made by the Revenue Commissioners. By specifying the provisions of excise law under which certain returns are made, this order extends the provisions of the Chapter to those returns.

This Order provides that the Chapter is to apply to returns which are required to be made on or after 24th July 2007.

The returns which are required under the excise provisions specified in this Order are—

- Declaration for payment of excise duty on products imported from another Member State which have already been subject to excise duty in that Member State,
- Declaration for payment of excise duty on products imported from another Member State under a duty-suspension arrangement.

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ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR
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