



STATUTORY INSTRUMENTS.

S.I. No. 226 of 2012

FINANCE ACT 2012 (SECTION 78) (COMMENCEMENT) ORDER 2012

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FINANCE ACT 2012 (SECTION 78) (COMMENCEMENT) ORDER 2012

I, MICHAEL NOONAN, Minister for Finance, in exercise of the powers conferred on me by section 78(2) of the Finance Act 2012 (No. 9 of 2012), hereby order as follows:

1. This Order may be cited as the Finance Act 2012 (Section 78) (Commencement) Order 2012.

2. In this Order “Act of 2012” means the Finance Act 2012 (No. 9 of 2012).

3. The 1st day of July 2012 is appointed as the day on which—

(a) subject to Article 4, paragraph (s), and

(b) paragraph (y),

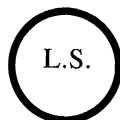
of section 78(1) of the Act of 2012 come into operation.

4. The 1st day of October 2012 is appointed as the day on which paragraph (s) of section 78(1) of the Act of 2012 comes into operation in so far as that paragraph relates to—

(a) subsection (2) of section 101 of the Finance Act 1999 (No. 2 of 1999), and

(b) subsections (3) to (13) (in so far as those subsections relate to a marked fuel trader's licence within the meaning of the said subsection (2)) of the said section 101.

5. The 1st day of October 2012 is appointed as the day on which paragraph (v) of section 78(1) of the Act of 2012 comes into operation.



GIVEN under my Official Seal,
27 June 2012.

MICHAEL NOONAN,
Minister for Finance.

*Notice of the making of this Statutory Instrument was published in
“Iris Oifigiúil” of 29th June, 2012.*

EXPLANATORY NOTE

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

This Order provides for the commencement, under section 78(2) of the Finance Act 2012, of amendments, under paragraphs (s), (v) and (y) of subsection (1) of that section, to Chapter 1 of Part 2 of the Finance Act 1999, which concerns Mineral Oil Tax.

Section 78(1)(s) of the Finance Act 2012 amends section 101 of the Finance Act 1999, which provides for the licensing of mineral oil traders. Article 3(a) of this Order commences the amended section 101, insofar as it applies to an auto-fuel trader's licence, on 1 July 2012. The provisions of that section that apply to a marked fuel trader's licence are commenced, by Article 4, on 1 October 2012.

Section 78(1)(v) of the Finance Act 2012 amends section 102(1) of the Finance Act 1999, which provides for certain Mineral Oil Tax offences. As these amended offence provisions are expressed in terms of the amended mineral oil trader licensing provisions referred to above, they are commenced, by Article 5 of this Order, on 1 October 2012, when all those amended licensing provisions will be in operation.

Section 78(1)(y) of the Finance Act 2012 amends section 102(5) of the Finance Act 1999, which provides for forfeiture in relation to Mineral Oil Tax offences. The amendment, which provides for the forfeiture of pumps, vessels and other equipment at a premises or place concerned in such offences, is commenced, under Article 3(b) of this Order, on 1 July 2012.

BAILE ÁTHA CLIATH
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR
Le ceannach díreach ón
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