



STATUTORY INSTRUMENTS.

S.I. No. 186 of 2014

TAXES (ELECTRONIC TRANSMISSION OF TAX RETURNS BY
CERTAIN PAYE TAXPAYERS) (SPECIFIED PROVISION AND
APPOINTED DAY) ORDER 2014

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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 Tax Returns by Certain PAYE Taxpayers) (Specified Provision and Appointed Day) Order 2014.
2. Section 879(2) of the Taxes Consolidation Act 1997 (No. 39 of 1997) is specified for the purpose of Chapter 6 of Part 38 of the Taxes Consolidation Act 1997.
3. The 30th day of April 2014 is appointed in relation to returns to be made under the provision specified in Article 2 of this Order.

GIVEN this 23rd day of April 2014.

NIALL CODY,
Revenue Commissioner.

*Notice of the making of this Statutory Instrument was published in
"Iris Oifigiúil" of 25th April, 2014.*

EXPLANATORY NOTE

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

This Order by—

- specifying section 879(2) of the Taxes Consolidation Act 1997 applies the legislation governing the electronic filing of tax related information in Chapter 6 of Part 38 of the Taxes Consolidation Act 1997 to tax information to be included in tax returns filed by certain PAYE taxpayers, and
- appointing a day, namely 30 April 2014, in relation to such returns, ensures that the electronic filing legislation applies to tax information to be included in tax returns which are filed by certain PAYE taxpayers on or after 30 April 2014.

Chapter 6 of Part 38 of the Taxes Consolidation Act 1997 provides the legislative framework whereby tax related information required 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 on or 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.

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