



STATUTORY INSTRUMENTS.

S.I. No. 130 of 2015

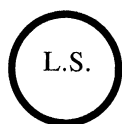
FINANCE ACT 2013 (SECTION 57) (COMMENCEMENT) ORDER 2015

S.I. No. 130 of 2015

FINANCE ACT 2013 (SECTION 57) (COMMENCEMENT) ORDER 2015

I, MICHAEL NOONAN, Minister for Finance, in exercise of the powers conferred on me by section 57(3) of the Finance Act 2013 (No. 8 of 2013), hereby order as follows:

1. This Order may be cited as the Finance Act 2013 (Section 57) (Commencement) Order 2015.
2. In this Order “Act of 2013” means the Finance Act 2013 (No. 8 of 2013).
3. The 15th day of April 2015 is appointed as the day on which subsection (2) of section 57 of the Act of 2013 comes into operation.



GIVEN under my Official Seal,
14 April 2015.

MICHAEL NOONAN,
Minister for Finance.

*Notice of the making of this Statutory Instrument was published in
“Iris Oifigiúil” of 17th April, 2015.*

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 of section 57(2) of the Finance Act 2013 on 15th April 2015. This subsection amends the betting tax provisions under Chapter 1 of Part 2 of the Finance Act 2002, to allow the Revenue Commissioners to make regulations on the payment by remote bookmakers and remote betting intermediaries of betting duty and betting intermediary duty, respectively, and on the books and records to be kept and produced in connection with these taxes.

BAILE ÁTHA CLIATH
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR
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