



STATUTORY INSTRUMENTS.

S.I. No. 131 of 2015

FINANCE ACT 2011 (SECTION 60(1)(C)) (COMMENCEMENT) ORDER,
2015

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2015

I, MICHAEL NOONAN, Minister for Finance, in exercise of the powers conferred on me by section 60(2)(b) of the Finance Act 2011 (No. 6 of 2011), hereby order as follows:

1. This Order may be cited as the Finance Act 2011 (Section 60(1)(c)) (Commencement) Order 2015.

2. The 1st day of August 2015 is appointed as the day on which subsection (1)(c) of section 60 of the Finance Act 2011 (No. 6 of 2011) 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 appoints 1 August 2015 as the date of coming into effect of the provisions of section 60(1)(c) of the Finance Act 2011, which provides for changes to the Value-Added Tax Consolidation Act 2010 in relation to the VAT treatment of certain types of betting.

Section 60(1)(c) extends exemption from VAT to bets that are subject to excise duty and are entered into by remote bookmakers with persons in the State. It also provides that commissions earned by betting exchanges from bets entered into on the exchange by persons in the State which are subject to excise duty are exempt from VAT.

BAILE ÁTHA CLIATH
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR
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