



STATUTORY INSTRUMENTS.

S.I. No. 339 of 2015

TAXES (ELECTRONIC TRANSMISSION OF BETTING DUTY AND
BETTING INTERMEDIARY DUTY RETURNS) (SPECIFIED
PROVISIONS AND APPOINTED DAY) ORDER 2015

S.I. No. 339 of 2015.

TAXES (ELECTRONIC TRANSMISSION OF BETTING DUTY AND
BETTING INTERMEDIARY DUTY RETURNS) (SPECIFIED
PROVISIONS AND APPOINTED DAY) ORDER 2015

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 Betting Duty and Betting Intermediary Duty Returns) (Specified Provisions and Appointed Day) Order 2015.
2. Section 70 of the Finance Act 2002 (No. 5 of 2002) and paragraphs (1) and (2) of Regulation 3 of the Betting Duty and Betting Intermediary Duty Regulations 2015 are specified for the purpose of Chapter 6 of Part 38 of the Taxes Consolidation Act 1997.
3. The 1st day of August 2015 is appointed in relation to returns to be made under the provisions specified in accordance with Article 2 of this Order.
4. The Taxes (Electronic Transmission of Betting Duty Returns) (Specified Provisions and Appointed Day) Order 2004 (S.I. No. 803 of 2004) is revoked with effect from the 31st day of July 2015.

GIVEN under my hand,
30 July 2015.

NIALL CODY,
Revenue Commissioner.

*Notice of the making of this Statutory Instrument was published in
"Iris Oifigiúil" of 4th August, 2015.*

EXPLANATORY NOTE

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

This Order specifies Section 70 of the Finance Act 2002 and Paragraphs (1) and (2) of the Betting Duty and Betting Intermediary Duty Regulations 2015, for the purpose of applying to returns of betting duty and betting intermediary duty the requirement to file by electronic means. The Order appoints a date, the 1st August 2015, from which these returns must be filed by electronic means. This Order replaces the previous Order which applied only to betting duty returns filed by bookmakers.

Chapter 6 of Part 38 of the Taxes Consolidation Act 1997 provides the legislative framework whereby tax-related information required by law to be provided to the Revenue Commissioners may be supplied electronically. The legislation applies only to information supplied under a provision that is specified in an Order made by the Revenue Commissioners. Where a provision is so specified the legislation applies only to the information under that provision that is required to be supplied after the day appointed in the Order.

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