



STATUTORY INSTRUMENTS

S.I. No. 160 of 2008



FINANCE ACT 2007 (COMMENCEMENT OF SECTION 26(1)) ORDER
2008

(Prn. A8/0703)

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2008

I, BRIAN LENIHAN, Minister for Finance, in exercise of the powers conferred on me by section 26(2) of the Finance Act 2007 (No. 11 of 2007) hereby order as follows:

1. This Order may be cited as the Finance Act 2007 (Commencement of Section 26(1)) Order 2008.

2. In accordance with subsection (2) of section 26 of the Finance Act 2007 (No. 11 of 2007), subsection (1) of that section comes into operation on the making of this order.



GIVEN under my Official Seal,
27 May 2008

BRIAN LENIHAN.
Minister for Finance.

*Notice of the making of this Statutory Instrument was published in
"Iris Oifigiúil" of 30th May, 2008.*

EXPLANATORY NOTE

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

This Order commences section 26(1) of the 2007 Finance Act, relating to the taxation from 1 August 2008 of profits and gains arising from stallion stud fees.

BAILE ÁTHA CLIATH
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR
Le ceannach díreach ón
OIFIG DHÍOLTA FOILSEACHÁN RIALTAIS,
TEACH SUN ALLIANCE, SRÁID THEACH LAIGHEAN, BAILE ÁTHA CLIATH 2,
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