



STATUTORY INSTRUMENTS.

**S.I. No. 196 of 2010**



FINANCE ACT 2010 (COMMENCEMENT OF SECTION 44) ORDER  
2010

**(Prn. A10/0629)**

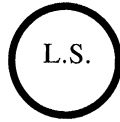
S.I. No. 196 of 2010

FINANCE ACT 2010 (COMMENCEMENT OF SECTION 44) ORDER  
2010

I, BRIAN LENIHAN, Minister for Finance, in exercise of the powers conferred on me by section 44(2) of the Finance Act 2010 (No. 5 of 2010) hereby order as follows:

1. This Order may be cited as the Finance Act 2010 (Commencement of Section 44) Order 2010.

2. The day of the making of this Order is appointed as the day on which section 44 of the Finance Act 2010 (No. 5 of 2010) comes into operation.



GIVEN under my Official Seal,  
10 May 2010.

BRIAN LENIHAN,  
Minister for Finance.

*Notice of the making of this Statutory Instrument was published in  
"Iris Oifigiúil" of 11th May, 2010.*

EXPLANATORY NOTE.

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

This order brings into operation the provisions of section 44 Finance Act 2010. That section provides for the extension of a scheme of accelerated capital allowances for expenditure incurred by companies on certain energy-efficient for the purposes of the trade.

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,  
nó tríd an bpost ó  
FOILSEACHÁIN RIALTAIS, AN RANNÓG POST-TRÁCHTA,  
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nó trí aon díoltóir leabhar.

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