



STATUTORY INSTRUMENTS.

S.I. No. 129 of 2015



FINANCE (NO. 2) ACT 2013 (SECTION 54) (COMMENCEMENT)
ORDER 2015

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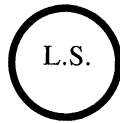
FINANCE (NO. 2) ACT 2013 (SECTION 54) (COMMENCEMENT)
ORDER 2015

I, MICHAEL NOONAN, Minister for Finance, in exercise of the powers conferred on me by section 54(3) of the Finance (No. 2) Act 2013 (No. 41 of 2013), hereby order as follows:

1. This Order may be cited as the Finance (No. 2) Act 2013 (Section 54) (Commencement) Order 2015.

2. In this Order “Act of 2013” means the Finance (No. 2) Act 2013 (No. 41 of 2013).

3. The 15th day of April 2015 is appointed as the day on which section 54(2) 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 on 15th April 2015 of section 54(2) of the Finance (No. 2) Act 2013, amending the licence duty and betting tax provisions of Chapter 1 of Part 2 of the Finance Act 2002.

The measure provides for a change in the amount of excise duty payable on the issue of a bookmaker's licence or the registration of a bookmaker's premises in the register of bookmaking offices, the change being commensurate with the increase in the duration of a licence or registration from one year to two years.

The measure also provides that the duty on a bookmaker's licence, a remote bookmaker's licence, a remote betting intermediary's licence and on the registration of a bookmaking premises in the register of bookmaking offices may be paid in two equal instalments at the option of the applicant.

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