



STATUTORY INSTRUMENTS.

S.I. No. 120 of 2019



FINANCE ACT 2018 (SECTION 26) (COMMENCEMENT) ORDER 2019

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I, PASCHAL DONOHUE, Minister for Finance, in exercise of the powers conferred on me by section 26(3) of the Finance Act 2018 (No. 30 of 2018) hereby order as follows:

1. This Order may be cited as the Finance Act 2018 (Section 26) (Commencement) Order 2019.

2. The 27th day of March 2019 is appointed as the day on which paragraphs (a), (b), (c), (d), (e), (f), (g), (h), (i), (j), (k), (l), (n) and (o) subsection (1), other than in so far as they relate to the introduction of the regional film development uplift, and subsection (2) of section 26 of Finance Act 2018 (No. 30 of 2018) come into operation.



GIVEN under my Official Seal,

26 March, 2019.

PASCHAL DONOHUE,

Minister for Finance.

EXPLANATORY NOTE

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

This Order commences Section 26 of the Finance Act 2018, other than in so far as it relates to extending the sunset clause of section 481 to December 2024 and the regional film development uplift, thereby providing that claims for relief under section 481 of the Taxes Consolidation Act 1997 shall be made on a self assessment basis.

BAILE ÁTHA CLIATH
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