



STATUTORY INSTRUMENTS.

S.I. No. 432 of 2019



FINANCE ACT 2015 (SECTION 76) (COMMENCEMENT) ORDER 2019

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I, Paschal Donohoe, Minister for Finance, in exercise of the powers conferred on me by section 76(2) of the Finance Act 2015 (No. 52 of 2015), hereby order as follows:

1. This Order may be cited as the Finance Act 2015 (Section 76) (Commencement) Order 2019.

2. The 1st day of January 2020 is appointed as the day on which section 76 of the Finance Act 2015 (No. 52 of 2015) shall come into operation.



GIVEN under my Official Seal,
26 August, 2019.

PASCHAL DONOHOE,
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 76 of Finance Act 2015. Lessors (including former lessors), lessees and agents are required to provide information in relation to rented properties by way of annual return to Revenue. Similar information is also required from any Minister of the Government, the Health Service Executive, a local authority or other statutory board, authority or similar body which makes a payment of rent or rent subsidy. The effect of this order is to include a requirement for both the tax reference number of each property owner and the Local Property Tax (LPT) number of each residential property to be included in the annual returns to Revenue. The order takes effect for returns submitted from 1 January 2020.

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