



STATUTORY INSTRUMENTS.

**S.I. No. 294 of 2021**



FINANCE ACT 2020 (SECTION 13) (COMMENCEMENT) ORDER 2021

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FINANCE ACT 2020 (SECTION 13) (COMMENCEMENT) ORDER 2021

I, PASCHAL DONONOE, Minister for Finance, in exercise of the powers conferred on me by section 13(2) of the Finance Act 2020 (No. 26 of 2020) hereby order as follows:

1. This Order may be cited as the Finance Act 2020 (Section 13) (Commencement) Order 2021.

2. The 1<sup>st</sup> day of July 2021 is appointed as the day on which section 13 of the Finance Act 2020 (No. 26 of 2020) comes into operation.



GIVEN under my Official Seal,  
16 June, 2021.

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 13 of Finance Act 2020 (No.26 of 2020) which provides for electronic Professional Services Withholding Tax (ePSWT). The Order takes effect on 1st July 2021.

BAILE ÁTHA CLIATH  
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR  
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