



STATUTORY INSTRUMENTS.

S.I. No. 686 of 2021



TAXES CONSOLIDATION ACT 1997 (SECTION 835D(3)) ORDER 2021

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I, PASCHAL DONOHOE, Minister for Finance, in exercise of the power conferred on me by subsection (3) of section 835D of the Taxes Consolidation Act 1997 (No. 39 of 1997), hereby make the following Order:

1. This Order may be cited as the Taxes Consolidation Act 1997 (Section 835D(3)) Order 2021.

2. The Transfer Pricing Guidance on Financial Transactions: Inclusive Framework on BEPS Actions 4, 8-10, OECD, Paris, approved by the OECD's Committee on Fiscal Affairs on 20 January 2020, are designated as being comprised in the transfer pricing guidelines for the purposes of Part 35A of the Taxes Consolidation Act 1997 (No. 39 of 1997).



GIVEN under my Official Seal,
8 December, 2021.

PASCHAL DONOHOE,
Minister for Finance.

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