



STATUTORY INSTRUMENTS.

**S.I. No. 714 of 2022**



FINANCE ACT 2022 (SECTION 97(1)) (COMMENCEMENT) ORDER 2022

S.I. No. 714 of 2022

FINANCE ACT 2022 (SECTION 97(1)) (COMMENCEMENT) ORDER 2022

I, MICHAEL MCGRATH, Minister for Finance, in exercise of the powers conferred on me by section 97(2) of the Finance Act 2022 (No. 44 of 2022), hereby order as follows:

1. This Order may be cited as the Finance Act 2022 (Section 97(1)) (Commencement) Order 2022.

2. The 1st day of January 2023 is appointed as the day on which subsection (1) of section 97 of the Finance Act 2022 (No. 44 of 2022) shall come into operation.



GIVEN under my Official Seal,  
20 December, 2022.

MICHAEL MCGRATH,  
Minister for Finance.

BAILE ÁTHA CLIATH  
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR  
Le ceannach díreach ó  
FOILSEACHÁIN RIALTAIS,  
BÓTHAR BHAILE UÍ BHEOLÁIN,  
CILL MHAIGHNEANN,  
BAILE ÁTHA CLIATH 8,  
D08 XAO6

Tel: 046 942 3100  
r-phost: [publications@opw.ie](mailto:publications@opw.ie)

DUBLIN  
PUBLISHED BY THE STATIONERY OFFICE  
To be purchased from  
GOVERNMENT PUBLICATIONS,  
MOUNTSHANNON ROAD,  
KILMAINHAM, DUBLIN 8,  
D08 XAO6

Tel: 046 942 3100  
E-mail: [publications@opw.ie](mailto:publications@opw.ie)

€ 1.50

