



STATUTORY INSTRUMENTS.

S.I. No. 675 of 2023



TAXES CONSOLIDATION ACT 1997 (SECTION 111B(3)) ORDER 2023

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I, MICHAEL MCGRATH, Minister for Finance, in exercise of the power conferred on me by section 111B(3) 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 111B(3)) Order 2023.

2. The document entitled OECD (2023), Tax Challenges Arising from the Digitalisation of the Economy – Administrative Guidance on the Global Anti-Base Erosion Model Rules (Pillar Two), December 2023, OECD/G20 Inclusive Framework on BEPS, OECD, Paris, published by the OECD on 18 December 2023, is designated as being comprised in the OECD Pillar Two guidance (within the meaning of section 111B of the Taxes Consolidation Act 1997 (No. 39 of 1997)) for the purposes of Part 4A of the Taxes Consolidation Act 1997 (No. 39 of 1997).



GIVEN under my Official Seal,
20 December, 2023.

MICHAEL MCGRATH,
Minister for Finance.

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