



STATUTORY INSTRUMENTS.

**S.I. No. 551 of 2024**



TAXES CONSOLIDATION ACT 1997 (SECTION 111B(3)) ORDER 2024

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I, JACK CHAMBERS, 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 2024.
2. In this Order, “Act of 1997” means the Taxes Consolidation Act 1997 (No. 39 of 1997).
3. The document entitled OECD (2024), Tax Challenges Arising from the Digitalisation of the Economy – Administrative Guidance on the Global Anti-Base Erosion Model Rules (Pillar Two), June 2024, OECD/G20 Inclusive Framework on BEPS, OECD, Paris, published by the OECD on 17 June 2024, is designated as being comprised in the OECD Pillar Two guidance (within the meaning of section 111B of the Act of 1997) for the purposes of Part 4A of the Act of 1997.



GIVEN under my Official Seal,  
22 October, 2024.

JACK CHAMBERS,  
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  
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