



STATUTORY INSTRUMENTS.

**S.I. No. 688 of 2025**

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FINANCE ACT 2024 (SECTION 49) (COMMENCEMENT) ORDER 2025

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FINANCE ACT 2024 (SECTION 49) (COMMENCEMENT) ORDER 2025

I, SIMON HARRIS, Minister for Finance, in exercise of the powers conferred on me by section 49(3) of the Finance Act 2024 (No. 43 of 2024), hereby order as follows:

1. This Order may be cited as the Finance Act 2024 (Section 49) (Commencement) Order 2025.
2. The 23rd day of December 2025 is appointed as the day on which section 49 of the Finance Act 2024 (No. 43 of 2024) shall come into operation.



GIVEN under my Official Seal,  
22 December, 2025.

SIMON HARRIS,  
Minister for Finance.

BAILE ÁTHA CLIATH  
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR  
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