



STATUTORY INSTRUMENTS.

S.I. No. 447 of 2009



FINANCE ACT 2007 (SECTION 16) (COMMENCEMENT) ORDER 2009

(Prn. A9/1638)

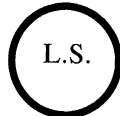
S.I. No. 447 of 2009

FINANCE ACT 2007 (SECTION 16) (COMMENCEMENT) ORDER 2009

I, BRIAN LENIHAN, Minister for Finance, in exercise of the powers conferred on me by section 16, of the Finance Act 2007 hereby order as follows:

1. This Order may be cited as the Finance Act 2007 (Section 16) (Commencement) Order 2009.

2. The 1st day of January 2007 is appointed as the day on which section 16 of the Finance Act 2007 comes into operation.



GIVEN under my Official Seal,
18 November 2009.

BRIAN LENIHAN,
Minister for Finance.

*Notice of the making of this Statutory Instrument was published in
"Iris Oifigiúil" of 20th November, 2009.*

EXPLANATORY NOTE

(This note is not part of the Instrument and does not purport to be a legal interpretation.)

This Order appoints 1 January 2007 as the date for the coming into operation of section 16 of the Finance Act 2007. The section introduces an additional threshold of relief of €20,000 per annum for qualifying leases exceeding 10 years duration.

BAILE ÁTHA CLIATH
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR
Le ceannach díreach ón
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