



STATUTORY INSTRUMENTS.

S.I. No. 110 of 2013



FINANCE ACT 2012 (SECTION 83(1)(J)) (COMMENCEMENT) ORDER
2013

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I, Michael Noonan, Minister for Finance, in exercise of the powers conferred on me by section 83(2) of the Finance Act 2012 (No. 9 of 2012), hereby order as follows:

1. This Order may be cited as the Finance Act 2012 (Section 83(1)(j)) (Commencement) Order 2013.
2. The 8th day of April 2013 is appointed as the day on which section 83(1)(j) of the Finance Act 2012 (No. 9 of 2012) comes into operation.



GIVEN under my Official Seal,
28 March 2013.

MICHAEL NOONAN,
Minister for Finance.

*Notice of the making of this Statutory Instrument was published in
"Iris Oifigiúil" of 2nd April, 2013.*

EXPLANATORY NOTE

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

This Order appoints the 8th day of April 2013 as the date for coming into operation of Section 83(1)(j) of the Finance Act 2012.

As a consequence:

The Revenue Commissioners now have the authority to repay residual Vehicle Registration Tax on M1 passenger vehicles which are removed permanently from the State, subject to fulfilment of the appropriate procedures and conditions as outlined in section 135D of Finance Act 1992 (as amended).

BAILE ÁTHA CLIATH
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR
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