



STATUTORY INSTRUMENTS.

S.I. No. 365 of 2014

TAXES (ELECTRONIC TRANSMISSION OF PARTNERSHIP TAX
RETURNS) (SPECIFIED PROVISION AND APPOINTED DAY) ORDER
2014.

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TAXES (ELECTRONIC TRANSMISSION OF PARTNERSHIP TAX RETURNS) (SPECIFIED PROVISION AND APPOINTED DAY) ORDER 2014.

The Revenue Commissioners, in exercise of the powers conferred on them by section 917E (inserted by section 209 of the Finance Act 1999 (No. 2 of 1999)) of the Taxes Consolidation Act 1997 (No. 39 of 1997), order as follows:

1. This Order may be cited as the Taxes (Electronic Transmission of Partnership Tax Returns) (Specified Provision and Appointed Day) Order 2014.
2. Section 959M of the Taxes Consolidation Act 1997 (No. 39 of 1997) is specified for the purpose of Chapter 6 of Part 38 of the Taxes Consolidation Act 1997.
3. The 7th day of August 2014 is appointed in relation to returns to be made under the provision specified in Article 2 of this Order.

GIVEN this 30th day of July 2014.

NIALL CODY,
Revenue Commissioner.

Notice of the making of this Statutory Instrument was published in "Iris Oifigiúil" of 1st August, 2014.

EXPLANATORY NOTE

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

Chapter 6 of Part 38 of the Taxes Consolidation Act 1997 provides the legislative framework whereby tax-related information required to be provided to the Revenue Commissioners may be supplied electronically. The legislation only applies to information where the provision under which the information is supplied is specified in an order made by the Revenue Commissioners. Part 41 of the Taxes Consolidation Act 1997 contained the relevant provision (specified in a previous order in 2006) for partnerships. Part 41 was deleted by Finance Act 2012 and replaced by Part 41A. Consequently, it is now necessary to specify the relevant replacement provision contained in Part 41A.

This Order by:

- specifying section 959M of the Taxes Consolidation Act 1997, applies the legislation governing the electronic filing of tax-related information in Chapter 6 of Part 38 of the Taxes Consolidation Act 1997 to tax information to be included in partnership returns, and
- appointing a day, namely 7 August 2014, in relation to such returns, ensures that the electronic filing legislation applies to tax information to be included in partnership returns filed under the provisions of Part 41A on or after 7 August 2014.

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