



STATUTORY INSTRUMENTS.

**S.I. No. 455 of 2014**



TAXES CONSOLIDATION ACT 1997 (SECTION 667C)  
(COMMENCEMENT) ORDER 2014

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I, MICHAEL NOONAN, Minister for Finance, in exercise of the powers conferred on me by subsection (5) of section 667C (inserted by the Finance Act 2012 (No. 9 of 2012)) of the Taxes Consolidation Act 1997 (No. 39 of 1997) hereby order as follows:

1. This Order may be cited as the Taxes Consolidation Act 1997 (Section 667C) (Commencement) Order 2014.

2. The 1st day of January 2012 is appointed as the day on which section 667C (inserted by the Finance Act 2012 (No. 9 of 2012)) of the Taxes Consolidation Act 1997 (No. 39 of 1997) comes into operation.



GIVEN under my Official Seal,  
7 October 2014.

MICHAEL NOONAN,  
Minister for Finance.

*Notice of the making of this Statutory Instrument was published in  
"Iris Oifigiúil" of 14th October, 2014.*

EXPLANATORY NOTE

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

This Order commences Section (d) of section 20 of the Finance Act 2012 and thereby provides for the 50% rate of stock relief for farmers in registered farm partnerships provided for under section 667C of the Taxes Consolidation Act 1997.

BAILE ÁTHA CLIATH  
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR  
Le ceannach díreach ó  
FOILSEACHÁIN RIALTAIS,  
52 FAICHE STIABHNA, BAILE ÁTHA CLIATH 2  
(Teil: 01 - 6476834 nó 1890 213434; Fax: 01 - 6476843)  
nó trí aon díoltóir leabhar.

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