



STATUTORY INSTRUMENTS.

S.I. No. 216 of 2017



FINANCE ACT 2015 (SECTION 19(2)(F)) (COMMENCEMENT) ORDER
2017

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I, MICHAEL NOONAN, Minister for Finance, in exercise of the powers conferred on me by section 19(5) of the Finance Act 2015 (No. 52 of 2015), hereby order as follows:

1. This Order may be cited as the Finance Act 2015 (Section 19(2)(f)) (Commencement) Order 2017.
2. The 31st day of May 2017 is appointed as the day on which section 19(2)(f) of the Finance Act 2015 (No. 52 of 2015) shall come into operation.



GIVEN under my Official Seal,
24 May 2017.

MICHAEL NOONAN,
Minister for Finance.

*Notice of the making of this Statutory Instrument was published in
"Iris Oifigiúil" of 26th May, 2017.*

EXPLANATORY NOTE

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

This Order commences subsection (2)(f) of section 19 of the Finance Act 2015 thereby providing for an annual €5,000 tax credit for farmers who are partners in a Succession Farm Partnership as set out in section 667D of the Taxes Consolidation Act 1997.

BAILE ÁTHA CLIATH
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR
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