



STATUTORY INSTRUMENTS.

S.I. No. 334 of 2020



FINANCE ACT 2019 (SECTION 63(1)(b)) (COMMENCEMENT) ORDER
2020

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I, PASCHAL DONOHOE, Minister for Finance, in exercise of the power conferred on me by section 63(2)(b) of the Finance Act 2019 (No. 45 of 2019), hereby order as follows:

1. This Order may be cited as the Finance Act 2019 (Section 63(1)(b)) (Commencement) Order 2020.

2. The 14th day of September 2020 is appointed as the day on which section 63(1)(b) of the Finance Act 2019 (No. 45 of 2019) comes into operation.



GIVEN under my Official Seal,
2 September, 2020.

PASCHAL DONOHOE,
Minister for Finance.

EXPLANATORY NOTE

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

This Order commences section 63(1)(b) of the Finance Act 2019 (No. 45 of 2019). That section inserts a new section 48A into the Capital Acquisitions Tax Consolidation Act 2003 to provide for the electronic delivery of information to Revenue by persons who intend to apply for probate in relation to the estate of a deceased person on or after the 14th September 2020.

BAILE ÁTHA CLIATH
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR
Le ceannach díreach ó
FOILSEACHÁIN RIALTAIS,
52 FAICHE STIABHNA, BAILE ÁTHA CLIATH 2,
D02 DR67.

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r-post: publications@opw.ie

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To be purchased from
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