



STATUTORY INSTRUMENTS.

**S.I. No. 308 of 2008**



FINANCE ACT 2003 (COMMENCEMENT OF SECTION 164) ORDER  
2008

**(Prn. A8/1190)**

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2008

I, BRIAN LENIHAN, Minister for Finance, in exercise of the powers conferred on me by section 164(2) of the Finance Act 2003 (No. 3 of 2003) hereby order as follows:

1. This Order may be cited as the Finance Act 2003 (Commencement of Section 164) Order 2008.

2. The day of the making of this Order is appointed as the day section 164 of the Finance Act 2003 (No. 3 of 2003) has effect.



GIVEN under my Official Seal,  
28 July 2008

BRIAN LENIHAN,  
Minister for Finance.

*Notice of the making of this Statutory Instrument was published in  
"Iris Oifigiúil" of 5th August, 2008.*

EXPLANATORY NOTE

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

This Order commences section 164 of the Finance 2003 which allows the Revenue Commissioners to make regulations obliging certain categories of taxpayers, to be specified in the regulations, to file tax returns and pay tax liabilities electronically.

BAILE ÁTHA CLIATH  
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR  
Le ceannach díreach ón  
OIFIG DHÍOLTA FOILSEACHÁN RIALTAIS,  
TEACH SUN ALLIANCE, SRÁID THEACH LAIGHEAN, BAILE ÁTHA CLIATH 2,  
nó tríd an bpost ó  
FOILSEACHÁIN RIALTAIS, AN RANNÓG POST-TRÁCHTA,  
AONAD 20 PÁIRC MIONDÍOLA COIS LOCHA, CLÁR CHLAINNE MHUIRIS,  
CONTAE MHAIGH EO,  
(Teil: 01 - 6476834/37 nó 1890 213434; Fax: 01 - 6476843 nó 094 - 9378964)  
nó trí aon díoltóir leabhar.

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