



STATUTORY INSTRUMENTS.

**S.I. No. 228 of 2012**



FINANCE ACT 2012 (SECTION 107) (SPECIFIED DATE) ORDER 2012

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FINANCE ACT 2012 (SECTION 107) (SPECIFIED DATE) ORDER 2012

I, MICHAEL NOONAN, Minister for Finance, in exercise of the powers conferred on me by section 107(2) of the Finance Act 2012 (No. 9 of 2012) hereby order as follows:

1. This Order may be cited as the Finance Act 2012 (Section 107) (Specified Date) Order 2012.
2. The date specified for the purposes of section 107(2) of the Finance Act 2012 (No. 9 of 2012) is 7 July 2012.



Given under my Official Seal,  
27 June 2012.

MICHAEL NOONAN,  
Minister for Finance.

*Notice of the making of this Statutory Instrument was published in  
"Iris Oifigiúil" of 29th June, 2012.*

EXPLANATORY MEMORANDUM

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

Section 107 of the Finance Act 2012 contained provisions to modernise the stamping of instruments and to provide for the introduction of self-assessment.

The provisions come into effect from a date to be specified by the Minister for Finance.

This Order brings the new provisions into effect for all instruments that are executed on or after 7 July 2012.

Instruments executed before the specified date continue to be subject to the 2009 Regulations.

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 nó 1890 213434; Fax: 094 - 9378964 nó 01 - 6476843)  
nó trí aon díoltóir leabhar.

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