



STATUTORY INSTRUMENTS.

**S.I. No. 435 of 2023**

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FINANCE ACT 2022 (SECTION 40) (COMMENCEMENT OF CERTAIN  
PROVISIONS) ORDER 2023

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I, MICHAEL MCGRATH, Minister for Finance, in exercise of the powers conferred on me by section 40(2)(a) of the Finance Act 2022 (No. 44 of 2022), hereby order as follows:

1. This Order may be cited as the Finance Act 2022 (Section 40) (Commencement of Certain Provisions) Order 2023.

2. The 1st day of October 2023 is appointed as the day on which paragraphs (a) and (b) of subsection (1) of section 40 of the Finance Act 2022 (No. 44 of 2022) shall come into operation.



GIVEN under my Official Seal,  
31 August, 2023.

MICHAEL MCGRATH,  
Minister for Finance.

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