



STATUTORY INSTRUMENTS.

**S.I. No. 239 of 2023**

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FINANCE ACT 2023 (SECTION 7) (COMMENCEMENT) ORDER 2023

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FINANCE ACT 2023 (SECTION 7) (COMMENCEMENT) ORDER 2023

I, MICHAEL MCGRATH, Minister for Finance, in exercise of the powers conferred on me by section 7(3) of the Finance Act 2023 (No. 11 of 2023), hereby order as follows:

1. This Order may be cited as the Finance Act 2023 (Section 7) (Commencement) Order 2023.
2. The 18th day of May 2023 is appointed as the day on which section 7 of the Finance Act 2023 (No. 11 of 2023) shall come into operation.



GIVEN under my Official Seal,  
17 May, 2023.

MICHAEL MCGRATH,  
Minister for Finance.

## EXPLANATORY NOTE

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

This Order specifies the commencement date for the purposes of section 7 of Finance Act 2023 (No. 11 of 2023) which provides for the amendment of sections 100 and 101 of Finance Act 2022 (Temporary Business Energy Support Scheme). The date specified is 17 May 2023.

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