



STATUTORY INSTRUMENTS.

S.I. No. 142 of 2022

FINANCE ACT 2020 (SECTION 16(1)) (COMMENCEMENT) ORDER 2022

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I, PASCHAL DONOHOE, Minister for Finance, in exercise of the powers conferred on me by section 16(2) of the Finance Act 2020 (No. 26 of 2020), hereby order as follows:

1. This Order may be cited as the Finance Act 2020 (Section 16(1)) (Commencement) Order 2022.
2. The 6th day of April 2022 is appointed as the day on which paragraphs (b) and (c) of section 16(1) of the Finance Act 2020 (No. 26 of 2020) shall come into operation.



GIVEN under my Official Seal,
29 March, 2022.

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 specifies the date on which paragraphs (b) and (c) of section 16(1) of the Finance Act 2020 (No. 26 of 2020) come into operation. These paragraphs amend the information that is to be retained by a chargeable person and provide a requirement that those responsible for the collection and return of encashment tax make automatic returns of this information to Revenue. The date specified is 6 April 2022.

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