



STATUTORY INSTRUMENTS.

S.I. No. 710 of 2024

FINANCE ACT 2024 (SECTION 54(1)) (COMMENCEMENT) ORDER 2024

S.I. No. 710 of 2024

FINANCE ACT 2024 (SECTION 54(1)) (COMMENCEMENT) ORDER 2024

I, JACK CHAMBERS, Minister for Finance, in exercise of the powers conferred on me by section 54(2) of the Finance Act 2024 (No. 43 of 2024), hereby order as follows:

1. This Order may be cited as the Finance Act 2024 (Section 54(1)) (Commencement) Order 2024.
2. The 1st day of March 2025 is appointed as the day on which subsection (1) of section 54 of the Finance Act 2024 (No. 43 of 2024) shall come into operation.



GIVEN under my Official Seal,
16 December, 2024.

JACK CHAMBERS,
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 for the purposes of Section 54(1) of Finance Act 2024 (No.43 of 2024) which provide for the Relief for investment in innovative enterprises. The date specified is 1 March 2025.

BAILE ÁTHA CLIATH
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR
Le ceannach díreach ó
FOILSEACHÁIN RIALTAIS,
BÓTHAR BHAILE UÍ BHEOLÁIN,
CILL MHAIGHNEANN,
BAILE ÁTHA CLIATH 8,
D08 XAO6

Tel: 046 942 3100
E-mail: publications@opw.ie

DUBLIN
PUBLISHED BY THE STATIONERY OFFICE
To be purchased from
GOVERNMENT PUBLICATIONS,
MOUNTSHANNON ROAD,
KILMAINHAM, DUBLIN 8,
D08 XAO6

Tel: 046 942 3100
E-mail: publications@opw.ie

€ 1.50

