

Regulations. FA1996 s110 78.—(1) The Commissioners may make such regulations as seem to them to be necessary for the purpose of giving effect to this Part and of enabling them to discharge their functions in relation to administration, assessment, collection, recovery and repayment under this Part.

(2) Every regulation made under this section shall be laid before Dáil Éireann as soon as may be after it is made and, if a resolution annulling the regulation is passed by Dáil Éireann within the next 21 days on which Dáil Éireann has sat after the regulation is laid before it, the regulation shall be annulled accordingly, but without prejudice to the validity of anything previously done under the regulation.