



STATUTORY INSTRUMENTS.

**S.I. No. 564 of 2015**



FINANCE ACT 2014 (SECTION 95) (COMMENCEMENT) ORDER 2015

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FINANCE ACT 2014 (SECTION 95) (COMMENCEMENT) ORDER 2015

I, MICHAEL NOONAN, Minister for Finance, in exercise of the powers conferred on me by section 95(2) of the Finance Act 2014 (No. 37 of 2014), hereby order as follows:

1. This Order may be cited as the Finance Act 2014 (Section 95) (Commencement) Order 2015.
2. The 1st day of January 2016 is appointed as the day on which section 95(1) of the Finance Act 2014 (No. 37 of 2014) shall come into operation.



GIVEN under my Official Seal,  
11 December 2015.

MICHAEL NOONAN,  
Minister for Finance.

*Notice of the making of this Statutory Instrument was published in  
"Iris Oifigiúil" of 18th December, 2015.*

EXPLANATORY NOTE

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

This Order commences section 95(1) of the Finance Act 2014 which provides for the introduction of an electronic tax clearance system and the review of the tax compliance status of recipients of tax clearance on an ongoing basis.

BAILE ÁTHA CLIATH  
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR  
Le ceannach díreach ó  
FOILSEACHÁIN RIALTAIS,  
52 FAICHE STIABHNA, BAILE ÁTHA CLIATH 2  
(Teil: 01 - 6476834 nó 1890 213434; Fax: 01 - 6476843)  
nó trí aon díoltóir leabhar.

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DUBLIN  
PUBLISHED BY THE STATIONERY OFFICE  
To be purchased from  
GOVERNMENT PUBLICATIONS,  
52 ST. STEPHEN'S GREEN, DUBLIN 2.  
(Tel: 01 - 6476834 or 1890 213434; Fax: 01 - 6476843)  
or through any bookseller.

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€1.27



Wt. (B31673). 310. 12/15. Essentra. Gr 30-15.