



STATUTORY INSTRUMENTS.

S.I. No. 462 of 2025

FINANCE ACT 2024 (CHAPTER 1 OF PART 2) (COMMENCEMENT)
ORDER 2025

S.I. No. 462 of 2025

FINANCE ACT 2024 (CHAPTER 1 OF PART 2) (COMMENCEMENT)
ORDER 2025

I, PASCHAL DONOHOE, Minister for Finance, in exercise of the powers conferred on me by section 68 of the Finance Act 2024 (No. 43 of 2024), hereby order as follows:

1. This Order may be cited as the Finance Act 2024 (Chapter 1 of Part 2) (Commencement) Order 2025.
2. The 1st day of November 2025 is appointed as the day on which Chapter 1 of Part 2 of the Finance Act 2024 (No. 43 of 2024) shall come into operation.



GIVEN under my Official Seal,
23 September, 2025.

PASCHAL DONOHOE,
Minister for Finance.

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

Teil: 046 942 3100
r-phost: 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

