



STATUTORY INSTRUMENTS.

S.I. No. 684 of 2025

FINANCE ACT 2025 (SECTION 46(1)(R)) (COMMENCEMENT) ORDER
2025

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2025

I, SIMON HARRIS, Minister for Finance, in exercise of the powers conferred on me by section 46(2)(c)(xv) of the Finance Act 2025 (No. 18 of 2025), hereby order as follows:

1. This Order may be cited as the Finance Act 2025 (Section 46(1)(r)) (Commencement) Order 2025.
2. The 1st day of January 2026 is appointed as the day on which section 46(1)(r) of the Finance Act 2025 (No. 18 of 2025) shall come into operation.



GIVEN under my Official Seal,
30 December, 2025.

SIMON HARRIS,
Minister for Finance.

EXPLANATORY NOTE

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

Section 46(1)(r) of the Finance Act 2025 (No. 18 of 2025) provides for the extension of section 481A of the Taxes Consolidation Act 1997 (relief for investment in digital games) for a period of 6 years to 31 December 2031.

The 1st day of January 2026 is appointed as the day on which section 46(1)(r) of the Finance Act 2025 (No. 18 of 2025) shall come into operation.

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