

STATUTORY INSTRUMENTS.

S.I. No. 397 of 2008

FINANCE ACT 2008 (COMMENCEMENT OF SECTION 46) ORDER 2008

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- I, BRIAN LENIHAN, Minister for Finance, in exercise of the powers conferred on me by section 46(2) of the Finance Act 2008 (No. 3 of 2008), hereby order as follows:
- 1. This order may be cited as the Finance Act 2008 (Commencement of Section 46) Order 2008.
- 2. The day of making of this order is appointed as the day on which section 46 of the Finance Act 2008 (No. 3 of 2008) comes into operation.



GIVEN under my Official Seal, 9 October 2008

BRIAN LENIHAN
Minister for Finance.

EXPLANATORY NOTE

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

This order brings into operation the provisions of section 46 Finance Act 2008. That section provides for the introduction of a scheme of accelerated capital allowances for expenditure incurred by companies on certain energy-efficient equipment for the purposes of the trade.

BAILE ÁTHA CLIATH ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR

Le ceannach díreach ón

OIFIG DHÍOLTA FOILSEACHÁN RIALTAIS, TEACH SUN ALLIANCE, SRÁID THEACH LAIGHEAN, BAILE ÁTHA CLIATH 2, nó tríd an bpost ó

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