

## STATUTORY INSTRUMENTS

S.I. No. 560 of 2008

FINANCE ACT 2008 (SECTION 32) (COMMENCEMENT OF CERTAIN PROVISIONS) ORDER 2008

(Prn. A8/2025)

## FINANCE ACT 2008 (SECTION 32) (COMMENCEMENT OF CERTAIN PROVISIONS) ORDER 2008

I, BRIAN LENIHAN, Minister for Finance, in exercise of the powers conferred on me by section 32(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 (Section 32) (Commencement of Certain Provisions) Order 2008.

2. The day of the making of this Order is appointed as the day on which section 32 (other than subsection (1)(b)) of the Finance Act 2008 (No. 3 of 2008) comes into operation.



GIVEN under my Official Seal, 17 December 2008

> BRIAN LENIHAN Minister for Finance.

Notice of the making of this Statutory Instrument was published in "Iris Oifigiúil" of 30th December, 2008.

**[560]** 3

## EXPLANATORY NOTE

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

This Order commences subsections 1(a), 1(c), and 1(d) of section 32 of the Finance Act 2008 (No. 3 of 2008) and thereby extends the scheme of film relief provided for under section 481 of the Taxes Consolidation Act 1997 from 31 December 2008 to 31 December 2012.

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 FOILSEACHÁIN RIALTAIS, AN RANNÓG POST-TRÁCHTA, AONAD 20 PÁIRC MIONDÍOLA COIS LOCHA, CLÁR CHLAINNE MHUIRIS, CONTAE MHAIGH EO, (Teil: 01 - 6476834 nó 1890 213434; Fax: 094 - 9378964 nó 01 - 6476843) nó trí aon díoltóir leabhar.

DUBLIN PUBLISHED BY THE STATIONERY OFFICE To be purchased directly from the GOVERNMENT PUBLICATIONS SALE OFFICE SUN ALLIANCE HOUSE, MOLESWORTH STREET, DUBLIN 2, or by mail order from GOVERNMENT PUBLICATIONS, POSTAL TRADE SECTION, UNIT 20 LAKESIDE RETAIL PARK, CLAREMORRIS, CO. MAYO, (Tel: 01 - 6476834 or 1890 213434; Fax: 094 - 9378964 or 01 - 6476843) or through any bookseller.



€1.27

Wt. (B26636). 285. 12/08. Cahill. Gr. 30-15.