

STATUTORY INSTRUMENTS.

S.I. No. 98 of 2009

FINANCE ACT 2008 (COMMENCEMENT OF SECTION 32(1)(b)) ORDER 2009

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- 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 (Commencement of Section 32(1)(b)) Order 2009.
- 2. The 1st day of January 2009 is appointed as the day on which section 32(1)(b) of the Finance Act 2008 (No. 3 of 2008) comes into operation.



GIVEN under my Official Seal, 13 March 2009

> 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 appoints 1st of January 2009 as the date for the coming into operation of section 32(1)(b) of the Finance Act 2008 (No. 3 of 2008). That section provides for an increase in the cap on qualifying expenditure for section 481 film relief from €35 million to €50 million.

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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