

STATUTORY INSTRUMENTS.

S.I. No. 135 of 2009

TAXES (ELECTRONIC TRANSMISSION OF AIR TRAVEL TAX RETURNS) (SPECIFIED PROVISIONS AND APPOINTED DAY) ORDER 2009

(Prn. A9/0497)

TAXES (ELECTRONIC TRANSMISSION OF AIR TRAVEL TAX RETURNS) (SPECIFIED PROVISIONS AND APPOINTED DAY) ORDER 2009

The Revenue Commissioners, in exercise of the powers conferred on them by section 917E (inserted by section 209 of the Finance Act 1999 (No. 2 of 1999)) of the Taxes Consolidation Act 1997 (No. 39 of 1997), order as follows:

1. This Order may be cited as the Taxes (Electronic Transmission of Air Travel Tax Returns) (Specified Provisions and Appointed Day) Order 2009.

2. Regulation 8 of the Air Travel Tax Regulations 2009 (S.I. No. 134 of 2009) is specified for the purpose of Chapter 6 of Part 38 of the Taxes Consolidation Act 1997.

3. 1 January 2010 is appointed in relation to returns to be made under the provision specified in Article 2.

GIVEN under my hand, 8 April 2009

> MICHAEL O GRADY, Revenue Commissioner.

Notice of the making of this Statutory Instrument was published in "Iris Oifigiúil" of 14th April, 2009.

[135] 3

EXPLANATORY NOTE

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

This Order applies the legislation governing the electronic filing of tax information (that is, Chapter 6 of Part 38 of the Taxes Consolidation Act 1997) to the annual returns required to be made under Regulation 8 of the Air Travel Tax Regulations 2009. 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.

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