

STATUTORY INSTRUMENTS.

S.I. No. 516 of 2009

FINANCE (NO. 2) ACT 2008 (COMMENCEMENT OF SECTION 31) ORDER 2009

(Prn. A9/1825)

FINANCE (NO. 2) ACT 2008 (COMMENCEMENT OF SECTION 31) ORDER 2009

I, BRIAN LENIHAN, Minister for Finance, in exercise of the powers conferred on me by section 31 of the Finance (No. 2) Act 2008 (No. 25 of 2008), hereby order as follows:

1. This order may be cited as the Finance (No. 2) Act 2008 (Commencement of Section 31) Order 2009.

2. The day of making of this order is appointed as the day on which section 31 of the Finance (No. 2) Act 2008 (No. 25 of 2008) comes into operation.



GIVEN under my Official Seal, 15 December 2009.

BRIAN LENIHAN, Minister for Finance.

Notice of the making of this Statutory Instrument was published in "Iris Oifigiúil" of 18th December, 2009.

EXPLANATORY NOTE — COMMENCEMENT OF SECTION 31 OF FINANCE (NO. 2) ACT 2008

(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 31 Finance (No. 2) Act 2008.

That section provides for tax exemption for new start-up companies in the first three years of operation.

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. (B27323). 285. 12/09. Cahill. Gr. 30-15.