



STATUTORY INSTRUMENTS.

S.I. No. 282 of 2010



CAPITAL ACQUISITIONS TAX CONSOLIDATION ACT 2003
(SECTION 46(2B)) (APPOINTED DAY) ORDER 2010

(Prn. A10/0846)

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(SECTION 46(2B)) (APPOINTED DAY) ORDER 2010

The Revenue Commissioners, in exercise of the powers conferred on them by section 46(2B) (inserted by section 147 of the Finance Act 2010 (No. 5 of 2010)) of the Capital Acquisitions Tax Consolidation Act 2003 (No. 1 of 2003), hereby make the following order:

1. This Order may be cited as the Capital Acquisitions Tax Consolidation Act 2003 (Section 46(2B)) (Appointed Day) Order 2010.

2. The 14th day of June 2010 is appointed as the day, referred to in section 46(2B) (inserted by section 147 of the Finance Act 2010 (No. 5 of 2010)) of the Capital Acquisitions Tax Consolidation Act 2003 (No. 1 of 2003), when section 46(2A) (inserted by section 147 of the Finance Act 2010) of the Capital Acquisitions Tax Consolidation Act 2003 applies as respects tax that shall be paid and returns that shall be delivered in accordance with that subsection as respects valuation dates arising on or after that date.

GIVEN under my hand,
10 June 2010.

MICHAEL O'GRADY,
Revenue Commissioner.

*Notice of the making of this Statutory Instrument was published in
"Iris Oifigiúil" of 18th June, 2010.*

EXPLANATORY NOTE

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

This Order appoints 14 June 2010 as the day, referred to in section 46(2B) of the Capital Acquisitions Tax Consolidation Act 2003 (inserted by section 147 of the Finance Act 2010), when section 46(2A) of that Act (inserted by section 147 of the Finance Act 2010) applies as respects tax to be paid and returns to be delivered in accordance with that subsection as respects valuation dates arising on or after that date.

The effect of the Order is that capital acquisitions tax returns and payments must be made electronically as respects valuation dates arising on or after 14 June 2010, where—

- a relief/exemption/credit is claimed (other than the small gift exemption),
- a benefit taken is not an absolute interest, or
- the property included in the return is taken from more than one disponer or is part of a larger benefit.

BAILE ÁTHA CLIATH
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR
Le ceannach díreach ón
OIFIG DHÍOLTA FOILSEACHÁN RIALTAIS,
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