



STATUTORY INSTRUMENTS.

S.I. No. 114 of 2011



FINANCE ACT 2010 (SECTION 37(1)(i)) (COMMENCEMENT) ORDER
2011

(Prn. A11/0423)

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I, BRIAN LENIHAN, Minister for Finance, in exercise of the powers conferred on me by section 37(2)(c) of the Finance Act 2010 (No. 5 of 2010), hereby order as follows:

1. This Order may be cited as the Finance Act 2010 (Section 37(1)(i)) (Commencement) Order 2011.

2. The 1st day of January 2011 is appointed as the day on which section 37(1)(i) of the Finance Act 2010 (No. 5 of 2010) comes into operation.



GIVEN under my Official Seal,
8 March 2011.

BRIAN LENIHAN,
Minister for Finance.

*Notice of the making of this Statutory Instrument was published in
"Iris Oifigiúil" of 18th March, 2011.*

EXPLANATORY NOTE

(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 37(1)(i) Finance Act 2010.

That section provides for the amendment of section 262 of Taxes Consolidation Act 1997, which requires a relevant deposit taker to issue to the person entitled to the relevant interest a statement showing details of Deposit Interest Retention Tax deducted from a payment of relevant interest. The Order applies the provisions of section 262 as amended by section 37 of the Finance Act 2010 to any payments of relevant interest made on or after 1 January 2011. Previously the relevant deposit taker only had to provide such information on foot of a request from the person entitled to the relevant interest.

BAILE ÁTHA CLIATH
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