



STATUTORY INSTRUMENTS.

S.I. No. 589 of 2012



FINANCE (LOCAL PROPERTY TAX) ACT 2012 (SPECIFIED DATE)
ORDER 2012

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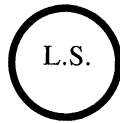
FINANCE (LOCAL PROPERTY TAX) ACT 2012 (SPECIFIED DATE)
ORDER 2012

I, MICHAEL NOONAN, Minister for Finance, in exercise of the powers conferred on me by section 1 of the Finance (Local Property Tax) Act 2012 (No. 52 of 2012) hereby order as follows:

1. This order may be cited as the Finance (Local Property Tax) Act 2012 (Section 1) (Specified Date) Order 2012.

2. 1 January 2013 is appointed as the day on which the Finance (Local Property Tax) Act, other than sections 19, 20 and 21, comes into operation.

3. 1 July 2014 is appointed as the day on which sections 19, 20 and 21 of the Finance (Local Property Tax) Act come into operation.



GIVEN under my Official Seal,
27 December 2012.

MICHAEL NOONAN,
Minister for Finance.

*Notice of the making of this Statutory Instrument was published in
"Iris Oifigiúil" of 15th February, 2013.*

EXPLANATORY MEMORANDUM

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

Section 1 of the Finance (Local Property Tax) Act 2012 provides that the Act comes into force on such day or days as the Minister may appoint by order or orders either generally or with reference to any particular purpose or provision and different days may be so appointed for different purposes or provisions.

This Order brings all sections of the Act, apart from sections 19, 20 and 21, into effect from 1 January 2013; and brings section 19, 20 and 21 of the Act into effect from 1 July 2014. Those sections of the Act concern the local adjustment factor, allowing local authorities to vary the basic rate of Local Property Tax by up to 15 per cent either above or below that rate.

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