



STATUTORY INSTRUMENTS.

**S.I. No. 721 of 2022**



FINANCE ACT 2022 (SECTION 42(1)) (COMMENCEMENT) ORDER 2022

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FINANCE ACT 2022 (SECTION 42(1)) (COMMENCEMENT) ORDER 2022

I, MICHAEL MCGRATH, Minister for Finance, in exercise of the powers conferred on me by section 42(2) of the Finance Act 2022 (No. 44 of 2022), hereby order as follows:

1. This Order may be cited as the Finance Act 2022 (Section 42(1)) (Commencement) Order 2022.

2. The 1st day of January 2023 is appointed as the day on which subsection (1) of section 42 of the Finance Act 2022 (No. 44 of 2022) shall come into operation.



GIVEN under my Official Seal,  
20 December, 2022.

MICHAEL MCGRATH,  
Minister for Finance.

BAILE ÁTHA CLIATH  
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR  
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